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HOUSE BILL 1158

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State of Washington

54th Legislature

1995 Regular Session

By Representatives Morris and Van Luven; by request of Department of Revenue

Read first time 01/16/95. Referred to Committee on Finance.

1 AN ACT Relating to deferral of property taxes by senior citizens  
2 and persons retired by reason of disability; amending RCW 84.38.120;  
3 and declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 **Sec. 1.** RCW 84.38.120 and 1988 c 222 s 13 are each amended to read  
6 as follows:

7 After receipt of the notification from the county assessor of the  
8 amount of deferred special assessments and/or real property taxes the  
9 department shall certify to the state treasurer the amount due the  
10 respective municipal corporations and the state treasurer shall pay,  
11 from amounts appropriated for that purpose, to the treasurers of such  
12 municipal corporations said amounts, equivalent to the amount of  
13 special assessments and/or real property taxes deferred, to be  
14 distributed to the local improvement or taxing districts which levied  
15 the taxes so deferred: PROVIDED, That when taxes are deferred as  
16 provided in RCW ((84.64.030 or)) 84.64.050, the ((department)) state  
17 treasurer shall pay to the treasurer of the county the amount  
18 equivalent to all taxes, foreclosure costs, interest, and penalties  
19 accrued to the date the declaration to defer is filed.

1        NEW SECTION.    **Sec. 2.**    This act is necessary for the immediate  
2    preservation of the public peace, health, or safety, or support of the  
3    state government and its existing public institutions, and shall take  
4    effect immediately.

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