
SENATE BILL 5069

State of Washington

54th Legislature

1995 Regular Session

By Senators Haugen, Winsley and Sheldon

Read first time 01/09/95. Referred to Committee on Government Operations.

1 AN ACT Relating to property tax billings; amending RCW 84.40.380;
2 reenacting and amending RCW 84.56.020; and creating a new section.

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

4 NEW SECTION. **Sec. 1.** The legislature recognizes that it is
5 difficult for many homeowners to pay property taxes under the current
6 system where payments are due twice per year. These homeowners may
7 prefer to pay taxes on a monthly basis. To determine the feasibility
8 of providing for monthly payments, it is the intent of this act to
9 authorize county treasurers to provide for payment of taxes over a ten-
10 month period for taxes payable in 1996 and 1997.

11 **Sec. 2.** RCW 84.40.380 and 1984 c 220 s 16 are each amended to read
12 as follows:

13 All taxes made payable pursuant to the provisions of RCW 84.40.350
14 through 84.40.390 shall be due and payable to the county treasurer on
15 or before the (~~thirtieth day of April in the event~~) first date
16 specified in RCW 84.56.020 that occurs after the date of execution of
17 the instrument of transfer (~~occurs prior to that date~~) unless the
18 time of payment is extended under the provisions of RCW 84.56.020.

1 (~~(Such taxes shall be due and payable on or before the thirty-first day~~
2 ~~of October in the event the date the property lost its exempt status is~~
3 ~~subsequent to the thirtieth day of April but prior to the thirty-first~~
4 ~~day of October. In all other cases such taxes shall be due and payable~~
5 ~~within thirty days after the date the property lost its exempt~~
6 ~~status.)) The time of payment shall be extended if the tax is paid in
7 equal amounts on the remaining payment dates. In no case, however,
8 shall the taxes be due and payable less than thirty days from the date
9 the property lost its exempt status. All taxes due and payable after
10 the dates herein shall become delinquent, and interest at the rate
11 specified in RCW 84.56.020 for delinquent property taxes shall be
12 charged upon such unpaid taxes from the date of delinquency until paid.~~

13 **Sec. 3.** RCW 84.56.020 and 1991 c 245 s 16 and 1991 c 52 s 1 are
14 each reenacted and amended to read as follows:

15 (1) The county treasurer shall be the receiver and collector of:

16 (a) All taxes extended upon the tax rolls of the county, whether
17 levied for state, county, school, bridge, road, municipal or other
18 purposes(~~(-))~~; and ((also of))

19 (b) All fines, forfeitures or penalties received by any person or
20 officer for the use of his or her county.

21 (2) Except as provided in subsection (3) of this section, all taxes
22 upon real and personal property made payable by the provisions of this
23 title shall be due and payable to the treasurer on or before the
24 thirtieth day of April and shall be delinquent after that date(~~(-)~~
25 PROVIDED, That)). Each tax statement shall include a notice that
26 checks for payment of taxes may be made payable to "Treasurer of
27 County" or other appropriate office, but tax statements
28 shall not include any suggestion that checks may be made payable to the
29 name of the individual holding the office of treasurer nor any other
30 individual(~~(- PROVIDED FURTHER, That))~~).

31 (3) When the total amount of tax or special assessments on personal
32 property or on any lot, block or tract of real property payable by one
33 person is thirty dollars or more, ((and)) the tax shall be payable as
34 follows:

35 (a) Except as provided in (b) of this subsection:

36 (i) If one-half of ((such)) the tax ((be)) is paid on or before the
37 thirtieth day of April, the remainder of ((such)) the tax shall be due
38 and payable on or before the thirty-first day of October following and

1 shall be delinquent after that date(~~(: PROVIDED FURTHER, That when the~~
2 ~~total amount of tax or special assessments on any lot, block or tract~~
3 ~~of real property payable by one person is thirty dollars or more,))i
4 and~~

5 (ii) If one-half of ((such)) the tax ((be)) is paid after the
6 thirtieth day of April but before the thirty-first day of October,
7 together with the applicable interest and penalty on the full amount of
8 ((such)) the tax, the remainder of ((such)) the tax shall be due and
9 payable on or before the thirty-first day of October following and
10 shall be delinquent after that date.

11 ((+2)) (b) For taxes payable in 1996 and 1997, the county
12 treasurer may provide for payment of tax as follows:

13 (i) If one-tenth of the tax is paid on or before the thirty-first
14 day of March, one-tenth of the tax shall be due and payable on or
15 before the last day of each subsequent month and shall be delinquent
16 after those dates; and

17 (ii) If any monthly payment is made after the date it is due but
18 before the thirty-first day of December, together with the applicable
19 interest and penalty on the full amount of the tax, the remaining
20 monthly payments of the tax shall continue to be due and payable on or
21 before the dates specified in (b)(i) of this subsection and shall be
22 delinquent after the applicable dates.

23 (4) Delinquent taxes under this section are subject to interest at
24 the rate of twelve percent per annum computed on a monthly basis from
25 the date of delinquency until paid. Interest shall be calculated at
26 the rate in effect at the time of payment of the tax, regardless of
27 when the taxes were first delinquent. In addition, delinquent taxes
28 under this section are subject to penalties as follows:

29 (a) A penalty of three percent shall be assessed on the amount of
30 tax delinquent on June 1st of the year in which the tax is due.

31 (b) An additional penalty of eight percent shall be assessed on the
32 total amount of tax delinquent on December 1st of the year in which the
33 tax is due.

34 ((+3)) (5) Subsection ((+2)) (4) of this section notwithstanding,
35 no interest or penalties may be assessed for the period April 30, 1991,
36 through December 31, 1991, on delinquent 1991 taxes which are imposed
37 on personal residences owned by military personnel who participated in
38 the situation known as "Operation Desert Shield," "Operation Desert
39 Storm," or any following operation from August 2, 1990, to a date

1 specified by an agency of the federal government as the end of such
2 operations.

3 ~~((4))~~ (6) For purposes of this chapter, "interest" means both
4 interest and penalties.

5 ~~((5))~~ (7) All collections of interest on delinquent taxes shall
6 be credited to the county current expense fund(~~(; but)~~).

7 (8) The cost of foreclosure and sale of real property, and the fees
8 and costs of distraint and sale of personal property, for delinquent
9 taxes, shall, when collected, be credited to the operation and
10 maintenance fund of the county treasurer prosecuting the foreclosure or
11 distraint or sale(~~(; and)~~). Proceeds shall be used by the county
12 treasurer as a revolving fund to defray the cost of further
13 foreclosure, distraint and sale for delinquent taxes without regard to
14 budget limitations.

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