
HOUSE BILL 2639

State of Washington

62nd Legislature

2012 Regular Session

By Representative Takko

Read first time 01/19/12. Referred to Committee on Local Government.

1 AN ACT Relating to improving the function of the treasurer's office
2 in handling advance taxes and assessments; amending RCW 58.08.040;
3 providing an effective date; and declaring an emergency.

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

5 **Sec. 1.** RCW 58.08.040 and 2008 c 17 s 2 are each amended to read
6 as follows:

7 Prior to any person recording a plat, replat, or altered plat
8 subsequent to (~~May~~) July 31st in any year and prior to the date of
9 the collection of taxes in the ensuing year, the person (~~shall~~) must
10 deposit with the county treasurer a sum equal to the product of the
11 county assessor's latest valuation on the property less improvements in
12 such subdivision multiplied by the current year's dollar rate increased
13 by twenty-five percent on the property platted. The treasurer's
14 receipt (~~shall be~~) is evidence of the payment. The treasurer
15 (~~shall~~) must appropriate so much of the deposit as will pay the taxes
16 and assessments on the property when the levy rates are certified by
17 the assessor using the value of the property at the time of filing a
18 plat, replat, or altered plat(~~, and in case~~). If the sum deposited
19 is in excess of the amount necessary for the payment of the taxes and

1 assessments, the treasurer (~~shall~~) must return, to the party
2 depositing, the amount of excess. If the sum deposited is insufficient
3 for the payment of the taxes and assessments, the treasurer must send
4 the corrected bill to the current taxpayer for the remaining amount to
5 be paid and such amounts are due and payable pursuant to RCW 84.56.020.

6 NEW SECTION. **Sec. 2.** This act is necessary for the immediate
7 preservation of the public peace, health, or safety, or support of the
8 state government and its existing public institutions, and takes effect
9 May 1, 2012.

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