
SENATE BILL 5732

State of Washington 60th Legislature 2007 Regular Session

By Senators Fraser, Swecker, Fairley, Haugen and Clements

Read first time 01/30/2007. Referred to Committee on Government Operations & Elections.

1 AN ACT Relating to restrictions on the county treasurer regarding
2 receipting current year taxes; and amending RCW 84.56.010 and
3 84.56.020.

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

5 **Sec. 1.** RCW 84.56.010 and 1994 c 301 s 50 are each amended to read
6 as follows:

7 On or before the first Monday in January next succeeding the date
8 of levy of taxes the county treasurer shall establish tax rolls of his
9 or her county as certified by the county assessor for such assessment
10 year, and said rolls shall be preserved as a public record in the
11 office of the county treasurer. The amount of said taxes levied and
12 extended upon said rolls shall be charged to the treasurer in an
13 account to be designated as treasurer's "Tax roll account" for
14 and said rolls shall be full and sufficient authority for
15 the county treasurer to receive and collect all taxes therein levied:
16 PROVIDED, That the county treasurer shall in no case collect such taxes
17 or issue receipts for the same or enter payment or satisfaction of such
18 taxes upon said assessment rolls before the (~~fifteenth day of February~~

1 ~~following~~) county treasurer has completed the tax roll for the current
2 year's collection and provided the notification required by RCW
3 84.56.020.

4 **Sec. 2.** RCW 84.56.020 and 2005 c 502 s 7 are each amended to read
5 as follows:

6 (1) The county treasurer shall be the receiver and collector of all
7 taxes extended upon the tax rolls of the county, whether levied for
8 state, county, school, bridge, road, municipal or other purposes, and
9 also of all fines, forfeitures or penalties received by any person or
10 officer for the use of his or her county. No treasurer shall accept
11 tax payments or issue receipts for the same until the treasurer has
12 completed the tax roll for the current year's collection and provided
13 notification of the completion of the roll. Notification may be
14 accomplished electronically, by posting a notice in the office, or
15 through other written communication as determined by the treasurer.
16 All taxes upon real and personal property made payable by the
17 provisions of this title shall be due and payable to the treasurer on
18 or before the thirtieth day of April and, except as provided in this
19 section, shall be delinquent after that date.

20 (2) Each tax statement shall include a notice that checks for
21 payment of taxes may be made payable to "Treasurer of
22 County" or other appropriate office, but tax statements shall not
23 include any suggestion that checks may be made payable to the name of
24 the individual holding the office of treasurer nor any other
25 individual.

26 (3) When the total amount of tax or special assessments on personal
27 property or on any lot, block or tract of real property payable by one
28 person is fifty dollars or more, and if one-half of such tax be paid on
29 or before the thirtieth day of April, the remainder of such tax shall
30 be due and payable on or before the thirty-first day of October
31 following and shall be delinquent after that date.

32 (4) When the total amount of tax or special assessments on any lot,
33 block or tract of real property or on any mobile home payable by one
34 person is fifty dollars or more, and if one-half of such tax be paid
35 after the thirtieth day of April but before the thirty-first day of
36 October, together with the applicable interest and penalty on the full

1 amount of tax payable for that year, the remainder of such tax shall be
2 due and payable on or before the thirty-first day of October following
3 and shall be delinquent after that date.

4 (5) Delinquent taxes under this section are subject to interest at
5 the rate of twelve percent per annum computed on a monthly basis on the
6 full year amount of tax unpaid from the date of delinquency until paid.
7 Interest shall be calculated at the rate in effect at the time of
8 payment of the tax, regardless of when the taxes were first delinquent.
9 In addition, delinquent taxes under this section are subject to
10 penalties as follows:

11 (a) A penalty of three percent of the full year amount of tax
12 unpaid shall be assessed on the tax delinquent on June 1st of the year
13 in which the tax is due.

14 (b) An additional penalty of eight percent shall be assessed on the
15 amount of tax delinquent on December 1st of the year in which the tax
16 is due.

17 (6) Subsection (5) of this section notwithstanding, no interest or
18 penalties may be assessed during any period of armed conflict on
19 delinquent taxes imposed on the personal residences owned by active
20 duty military personnel who are participating as part of one of the
21 branches of the military involved in the conflict and assigned to a
22 duty station outside the territorial boundaries of the United States.

23 (7) For purposes of this chapter, "interest" means both interest
24 and penalties.

25 (8) All collections of interest on delinquent taxes shall be
26 credited to the county current expense fund; but the cost of
27 foreclosure and sale of real property, and the fees and costs of
28 distraint and sale of personal property, for delinquent taxes, shall,
29 when collected, be credited to the operation and maintenance fund of
30 the county treasurer prosecuting the foreclosure or distraint or sale;
31 and shall be used by the county treasurer as a revolving fund to defray
32 the cost of further foreclosure, distraint and sale for delinquent
33 taxes without regard to budget limitations.

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