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**SUBSTITUTE SENATE BILL 6185**

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**State of Washington**

**60th Legislature**

**2008 Regular Session**

**By** Senate Government Operations & Elections (originally sponsored by Senators Fairley and Hatfield)

READ FIRST TIME 02/04/08.

1       AN ACT Relating to authorizing periodic property tax payments by  
2 electronic funds transfer; amending RCW 84.56.020; and adding a new  
3 section to chapter 84.56 RCW.

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

5       NEW SECTION. **Sec. 1.** A new section is added to chapter 84.56 RCW  
6 to read as follows:

7       (1) Pursuant to RCW 36.29.190, a county legislative authority by  
8 properly adopted ordinance may authorize, but not require, payment of  
9 taxes under this chapter by electronic funds transfer. The ordinance  
10 may authorize electronic funds transfer payments on a monthly,  
11 quarterly, semiannual, or such other periodic basis as the county  
12 legislative authority deems proper.

13       (2) Where pursuant to subsection (1) of this section, a county  
14 legislative authority authorizes periodic payments in advance of the  
15 statutory due dates in RCW 84.56.020, earnings on such prepayments in  
16 a depository account must be paid to the credit of a special interest  
17 account to be used by the county treasurer only for the payment of the  
18 expenses incurred in establishing and administering the system for  
19 collecting prepayments.

1 (3) Delinquent taxes shall be subject to interest and penalties as  
2 provided for in RCW 84.56.020(5).

3 (4) "Electronic funds transfer" has the same meaning as provided in  
4 RCW 82.32.085.

5 **Sec. 2.** RCW 84.56.020 and 2007 c 105 s 2 are each amended to read  
6 as follows:

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

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

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

33 (4) When the total amount of tax or special assessments on any lot,  
34 block or tract of real property or on any mobile home payable by one  
35 person is fifty dollars or more, and if one-half of such tax be paid  
36 after the thirtieth day of April but before the thirty-first day of  
37 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.

34 (9) Payment dates, interest, and penalties under this section may  
35 not apply to tax payments made in compliance with an ordinance  
36 authorizing periodic electronic funds transfer payments adopted by a

1 county legislative authority under section 1 of this act.

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