

SENATE BILL 5504

State of Washington

53rd Legislature

1993 Regular Session

By Senator Williams

Read first time 02/01/93. Referred to Committee on Government Operations.

1 AN ACT Relating to delinquent tax rates; and reenacting and
2 amending RCW 84.56.020.

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

4 **Sec. 1.** RCW 84.56.020 and 1991 c 245 s 16 and 1991 c 52 s 1 are
5 each reenacted and amended to read 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. All taxes upon real and
11 personal property made payable by the provisions of this title shall be
12 due and payable to the treasurer on or before the thirtieth day of
13 April and shall be delinquent after that date: PROVIDED, That each tax
14 statement shall include a notice that checks for payment of taxes may
15 be made payable to "Treasurer of County" or other
16 appropriate office, but tax statements shall not include any suggestion
17 that checks may be made payable to the name of the individual holding
18 the office of treasurer nor any other individual: PROVIDED FURTHER,
19 That when the total amount of tax or special assessments on personal

1 property or on any lot, block or tract of real property payable by one
2 person is thirty dollars or more, and if one-half of such tax be paid
3 on or before the thirtieth day of April, the remainder of such tax
4 shall be due and payable on or before the thirty-first day of October
5 following and shall be delinquent after that date: PROVIDED FURTHER,
6 That when the total amount of tax or special assessments on any lot,
7 block or tract of real property payable by one person is thirty dollars
8 or more, and if one-half of such tax be paid after the thirtieth day of
9 April but before the thirty-first day of October, together with the
10 applicable interest and penalty on the full amount of such tax, the
11 remainder of such tax shall be due and payable on or before the thirty-
12 first day of October following and shall be delinquent after that date.

13 (2) Delinquent taxes under this section are subject to a variable
14 rate of interest (~~((at the rate of twelve percent per annum))~~) computed
15 on a monthly basis from the date of delinquency until paid. For the
16 purposes of this section, the rate of interest to be charged the
17 taxpayer is the average of federal three-month treasury bill rates plus
18 two percentage points. The rate shall be computed by taking an
19 arithmetical average to the nearest percentage point of the three-month
20 treasury bill rates for the months of January, April, July, and October
21 as published by the United States secretary of the treasury. Interest
22 shall be calculated at the rate in effect at the time of payment of the
23 tax, regardless of when the taxes were first delinquent. In addition,
24 delinquent taxes under this section are subject to penalties as
25 follows:

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

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

31 (3) Subsection (2) of this section notwithstanding, no interest or
32 penalties may be assessed for the period April 30, 1991, through
33 December 31, 1991, on delinquent 1991 taxes which are imposed on
34 personal residences owned by military personnel who participated in the
35 situation known as "Operation Desert Shield," "Operation Desert Storm,"
36 or any following operation from August 2, 1990, to a date specified by
37 an agency of the federal government as the end of such operations.

38 (4) For purposes of this chapter, "interest" means both interest
39 and penalties.

1 (5) All collections of interest on delinquent taxes shall be
2 credited to the county current expense fund; but the cost of
3 foreclosure and sale of real property, and the fees and costs of
4 distraint and sale of personal property, for delinquent taxes, shall,
5 when collected, be credited to the operation and maintenance fund of
6 the county treasurer prosecuting the foreclosure or distraint or sale;
7 and shall be used by the county treasurer as a revolving fund to defray
8 the cost of further foreclosure, distraint and sale for delinquent
9 taxes without regard to budget limitations.

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