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**SUBSTITUTE SENATE BILL 6126**

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**State of Washington                      54th Legislature                      1996 Regular Session**

**By** Senate Committee on Government Operations (originally sponsored by Senators McCaslin, Haugen and Winsley)

Read first time 1/24/96.

1            AN ACT Relating to county treasurer receipting practices; amending  
2 RCW 84.56.340; reenacting and amending RCW 84.56.020; adding a new  
3 section to chapter 36.29 RCW; and creating a new section.

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

5            **Sec. 1.** RCW 84.56.020 and 1991 c 245 s 16 and 1991 c 52 s 1 are  
6 each reenacted and amended to read 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. All taxes upon real and  
12 personal property made payable by the provisions of this title shall be  
13 due and payable to the treasurer on or before the thirtieth day of  
14 April and, except as provided in this section, shall be delinquent  
15 after that date(~~(:—PROVIDED, That)~~).

16            (2) Each tax statement shall include a notice that checks for  
17 payment of taxes may be made payable to "Treasurer of . . . . .  
18 County" or other appropriate office, but tax statements shall not  
19 include any suggestion that checks may be made payable to the name of

1 the individual holding the office of treasurer nor any other  
2 individual(~~(:—PROVIDED FURTHER, That)~~)).

3 (3) When the total amount of tax or special assessments on personal  
4 property or on any lot, block or tract of real property payable by one  
5 person is (~~(thirty)~~) fifty dollars or more, and if one-half of such tax  
6 be paid on or before the thirtieth day of April, the remainder of such  
7 tax shall be due and payable on or before the thirty-first day of  
8 October following and shall be delinquent after that date(~~(:—PROVIDED~~  
9 ~~FURTHER, That)~~)).

10 (4) When the total amount of tax or special assessments on any lot,  
11 block or tract of real property or on any mobile home payable by one  
12 person is (~~(thirty)~~) fifty dollars or more, and if one-half of such tax  
13 be paid after the thirtieth day of April but before the thirty-first  
14 day of October, together with the applicable interest and penalty on  
15 the full amount of (~~(such)~~) tax payable for that year, the remainder of  
16 such tax shall be due and payable on or before the thirty-first day of  
17 October following and shall be delinquent after that date.

18 (~~(+2)~~) (5) Delinquent taxes under this section are subject to  
19 interest at the rate of twelve percent per annum computed on a monthly  
20 basis on the full year amount of tax unpaid from the date of  
21 delinquency until paid. Interest shall be calculated at the rate in  
22 effect at the time of payment of the tax, regardless of when the taxes  
23 were first delinquent. In addition, delinquent taxes under this  
24 section are subject to penalties as follows:

25 (a) A penalty of three percent of the full year amount of tax  
26 unpaid shall be assessed on the (~~(amount of)~~) tax delinquent on June  
27 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  
30 the tax is due.

31 (~~((3) Subsection (2) of this section notwithstanding, no interest~~  
32 ~~or 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)~~) (6) For purposes of this chapter, "interest" means both  
39 interest and penalties.

1       (~~(5)~~) (7) All collections of interest on delinquent taxes shall  
2 be 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.

10       **Sec. 2.** RCW 84.56.340 and 1994 c 301 s 53 are each amended to read  
11 as follows:

12       Any person desiring to pay taxes upon any part or parts of real  
13 property heretofore or hereafter assessed as one parcel, or tract, or  
14 upon such person's undivided fractional interest in such a property,  
15 may do so by applying to the county assessor, who must carefully  
16 investigate and ascertain the relative or proportionate value said part  
17 or part interest bears to the whole tract assessed, on which basis the  
18 assessment must be divided, and the assessor shall forthwith certify  
19 such proportionate value to the county treasurer: PROVIDED, That  
20 excepting when property is being acquired for public use, or where a  
21 person or financial institution desires to pay the taxes and any  
22 penalties and interest on a mobile home upon which they have a lien by  
23 mortgage or otherwise, no segregation of property for tax purposes  
24 shall be made unless all current year and delinquent taxes and  
25 assessments on the entire tract have been paid in full. The county  
26 assessor shall duly certify the proportionate value to the county  
27 treasurer. The county treasurer, upon receipt of certification, shall  
28 duly accept payment and issue receipt on the apportionment certified by  
29 the county assessor. In cases where protest is filed to said division  
30 appeal shall be made to the county legislative authority at its next  
31 regular session for final division, and the county treasurer shall  
32 accept and receipt for said taxes as determined and ordered by the  
33 county legislative authority. Any person desiring to pay on an  
34 undivided interest in any real property may do so by paying to the  
35 county treasurer a sum equal to such proportion of the entire taxes  
36 charged on the entire tract as interest paid on bears to the whole.

1        NEW SECTION.    **Sec. 3.**    A new section is added to chapter 36.29 RCW  
2 to read as follows:

3        County treasurers are authorized to accept credit cards, charge  
4 cards, debit cards, federal wire, and automatic clearinghouse system  
5 transactions, or other electronic communication, for any payment of any  
6 kind including, but not limited to, taxes, fines, interest, penalties,  
7 special assessments, fees, rates, charges, or moneys due counties. At  
8 the discretion of each county treasurer, a payer desiring to pay by a  
9 credit card, charge card, debit card, federal wire, automatic  
10 clearinghouse system, or other electronic communication shall bear the  
11 cost of processing the transaction in an amount determined by the  
12 treasurer. Such determination shall be based upon costs incurred by  
13 the treasurer in handling, collecting, disbursing, and accounting for  
14 the transaction.

15        NEW SECTION.    **Sec. 4.**    This act is effective for taxes levied for  
16 collection in 1997 and thereafter.

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