

SENATE BILL 6126

State of Washington 54th Legislature 1996 Regular Session

By Senators McCaslin, Haugen and Winsley

Read first time 01/08/96. Referred to Committee on Government Operations.

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

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

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