CHAPTER 196

[Substitute House Bill No. 1288]

PROPERTY TAXES--DELINQUENT, INTEREST RATE--
DESTROYED PROPERTY ADJUSTMENT

AN ACT Relating to revenue and taxation; amending section 36.21.080, chapter 4, Laws of 1963 and RCW 36.21.080; and amending section 84.56.020, chapter 15, Laws of 1961 as last amended by section 1, chapter 116, Laws of 1974 1st ex. sess. and RCW 84.56.020; and repealing section 74, chapter 299, Laws of 1971 ex. sess. and RCW 84.40.342; adding new sections to Title 84 RCW; and declaring an emergency.

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

Section 1. Section 84.56.020, chapter 15, Laws of 1961 as last amended by section 1, chapter 116, Laws of 1974 1st ex. sess. and RCW 84.56.020 are each amended to read as follows:

The county treasurer shall be the receiver and collector of all taxes extended upon the tax rolls of the county, whether levied for state, county, school, bridge, road, municipal or other purposes, and also of all fines, forfeitures or penalties received by any person or officer for the use of his county. All taxes upon real and personal property made payable by the provisions of this title shall be due and payable to the treasurer as aforesaid on or before the thirtieth day of April in each year, after which date they shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon such unpaid taxes and upon unpaid personal property taxes from the date of delinquency until paid: PROVIDED, That when the total amount of tax on any lot, block or tract of real property payable by one person is ten dollars or more, and if one-half of such tax be paid on or before the said thirtieth day of April, then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon such unpaid taxes and upon unpaid personal property taxes from the date of delinquency until paid: PROVIDED, That when the total amount of tax on any lot, block or tract of real property payable by one person is ten dollars or more, and if one-half of such tax be paid on or before the said thirtieth day of April, then the time for payment of the remainder thereof shall be extended and said remainder shall be due and payable on or before the thirty-first day of October following, after which date such remaining one-half shall become delinquent, and interest at the rate of eight percent per annum shall be charged upon
said remainder from the date of delinquency until paid. All collections of interest on delinquent taxes shall be credited to the county current expense fund; but the cost of foreclosure and sale of real property, and the fees and costs of distraint and sale of personal property, for delinquent taxes, shall, when collected, be credited to the operation and maintenance fund of the county treasurer prosecuting the foreclosure or distraint or sale; and shall be used by the county treasurer as a revolving fund to defray the cost of further foreclosure, distraint and sale for delinquent taxes without regard to budget limitations.

NEW SECTION. Sec. 2. Section 714, Chapter 299, Laws of 1971 ex. sess. and RCW 84.40.342 are each repealed.

NEW SECTION. Sec. 3. (1) If, prior to May 31 in any calendar year, any real or personal property placed upon the assessment and tax rolls as of January 1 of that year is destroyed in whole or in part by fire or by act of God, the true cash value of such property shall be reduced for that year by an amount determined as follows:

(a) First take the true cash value of such taxable property and deduct therefrom the true cash value of the remaining property.

(b) Then divide any amount remaining by twelve and multiply the quotient by the number of months or major fraction thereof remaining in the calendar year after the date of the destruction of the property.

(2) The amount of taxes to be abated or refunded under section 3 of this 1974 amendatory act shall be determined by multiplying the amount of net loss determined under subsection (1) of this section by the rate percent of levy applicable to the property in the tax year to which the reduction of assessed value is applicable.

NEW SECTION. Sec. 4. Within seventy-five days after the date of destruction, or seventy-five days after the effective date of this 1974 act, whichever is later, the taxpayer, using a form prepared by the department of revenue and provided by the assessor, shall notify the county assessor of his intention to claim the relief provided by sections 2 through 5 of this 1974 amendatory act. The taxpayer shall also file a copy with the legislative body of the county, which shall serve as a petition for abatement of the tax, if unpaid, or for refund of the tax, if paid, or part thereof, but without provision for interest: PROVIDED, That any refund under this section shall be construed to be the return of an over payment made by the taxpayer. The form shall contain such information as the department may prescribe. After receipt of the taxpayer's claim, and within thirty days after the ninetieth day provided in section 2 of this 1974 amendatory act, the county assessor shall provide the legislative
body of the county with his determination of the facts necessary to
calculate the amount of relief, if any, to which he believes the
taxpayer is entitled. A copy of the assessor's determination shall
be sent to the taxpayer.

NEW SECTION. Sec. 5. If the taxpayer disagrees with the
determination made by the county assessor, he shall advise the county
legislative body of his own determination, and request a hearing.
Thereafter, the county legislative body shall make a determination of
the amount of relief, if any, to which the taxpayer is entitled. The
determination of the county legislative body shall be final and not
appealable. The legislative body may order the tax against the
property, if unpaid, to be abated in whole or in part, and if paid by
the taxpayer, to be refunded in whole or in part by payment from the
general fund of the county, in accordance with the legislative body's
determination. If an abatement is ordered the assessor and tax
collector shall make the necessary adjustments to the assessment and
tax rolls, and the necessary entries required by the order in the
records of their respective offices. If any refund is made, the
county's general fund shall be reimbursed from the several taxing
districts affected from the next taxes due for distribution to such
districts.

NEW SECTION. Sec. 6. No relief under sections 3 through 6 of
this 1974 amendatory act shall be given to any person who is
convicted of arson with regard to the property for which relief is
sought.

Sec. 7. Section 36.21.080, chapter 4, Laws of 1963 and RCW
36.21.080 are each amended to read as follows:

1. The county assessor is authorized to place any property
under the provisions of RCW 36.21.040 through 36.21.080 on the
assessment rolls for the purposes of tax levy up to May 31st of each
year. The assessed valuation of property under the provisions of RCW
36.21.040 through 36.21.080 shall be considered as of the April 30th
immediately preceding the date that the property is placed on the
assessment rolls.

2. If, prior to May 31 in any calendar year, any real or
personal property placed upon the assessment and tax rolls as of
January 1 of that year is destroyed in whole or in part by fire or by
act of God, the true cash value of such property shall be reduced for
that year by an amount determined as follows:

(a) First take the true cash value of such taxable property
and deduct therefrom the true cash value of the remaining property.

(b) Then divide the amount remaining by twelve and multiply
the quotient by the number of months or fraction thereof
remaining after the date of the destruction of the property.
CHAPTER 197

[Engrossed Substitute Senate Bill No. 3253]

BUDGET AND APPROPRIATIONS


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

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