

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 ((ten)) eight percent per annum shall be charged upon said remainder from the date of delinquency until paid: PROVIDED, FURTHER, That when the total amount of personal property taxes falling due in any year, payable by one person, is ten dollars or more, and if one-half of such taxes be paid on or before 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 ((ten)) 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 74, 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 any amount remaining by twelve and multiply the quotient by the number of months or major fraction thereof remaining after the date of the destruction of the property.

NEW SECTION. Sec. 8. Sections 3 through 6 of this 1974 amendatory act are each added to Title 84 RCW.

NEW SECTION. Sec. 9. If any provision of this act, or its application to any person or circumstance is held invalid, the remainder of the act, or the application of the provision to other persons or circumstances is not affected.

NEW SECTION. Sec. 10. This 1974 amendatory act is necessary for the immediate preservation of the public peace, health and safety, the support of the state government and its existing public institutions, and shall take effect immediately.

Passed the House April 23, 1974.
Passed the Senate April 23, 1974.
Approved by the Governor May 6, 1974.
Filed in Office of Secretary of State May 6, 1974.

CHAPTER 197

[Engrossed Substitute Senate Bill No. 3253]

BUDGET AND APPROPRIATIONS

AN ACT Relating to expenditures by state agencies and offices of the state; making appropriations for the fiscal biennium beginning July 1, 1973, and ending June 30, 1975; making other appropriations; designating effective dates for certain appropriations; amending section 4, chapter 131, Laws of 1973 1st ex. sess. (uncodified) as amended by section 47, chapter 142, Laws of 1974 1st ex. sess. (uncodified); amending section 5, chapter 131, Laws of 1973 1st ex. sess. (uncodified) as amended by section 48, chapter 142, Laws of 1974 1st ex. sess. (uncodified); amending section 7, chapter 131, Laws of 1973 1st ex. sess. (uncodified) as amended by section 49, chapter 142, Laws of 1974 1st ex. sess. (uncodified); amending section 2, chapter 139, Laws of 1973 1st ex. sess. (uncodified); amending section 3, chapter 139, Laws of 1973 1st ex. sess. (uncodified); amending section 8, chapter 139, Laws of 1973 1st ex. sess. (uncodified); amending section 9, chapter 139, Laws of 1973 1st ex. sess. (uncodified); amending section 10, chapter 139, Laws of 1973 1st ex. sess. (uncodified); amending section 34, chapter 142, Laws of 1974 1st ex. sess. (uncodified); amending section 41, chapter 142, Laws of 1974 1st ex. sess. (uncodified); amending section 52, chapter 142, Laws of 1974 1st ex. sess. (uncodified); and declaring an emergency.

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