
BILL REQUEST - CODE REVISER'S OFFICE

BILL REQ. #: S-4189.1/16

ATTY/TYPIST: JA:eab

BRIEF DESCRIPTION: Concerning penalty waivers for delinquent
property taxes.

1 AN ACT Relating to penalty waivers for delinquent property taxes;
2 amending RCW 84.56.025; and creating a new section.

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

4 **Sec. 1.** RCW 84.56.025 and 2014 c 13 s 2 are each amended to read
5 as follows:

6 (1) The interest (~~and penalties~~) for delinquencies on property
7 taxes must be waived by the county treasurer if the notice for these
8 taxes due, as provided in RCW 84.56.050, was not sent to a taxpayer
9 due to error by the county. Where waiver of interest (~~and~~
10 ~~penalties~~) has occurred, the full amount of interest and penalties
11 must be reinstated if the taxpayer fails to pay the delinquent taxes
12 within thirty days of receiving notice that the taxes are due. Each
13 county treasurer must, subject to guidelines prepared by the
14 department of revenue, establish administrative procedures to
15 determine if taxpayers are eligible for this waiver.

16 (2) In addition to the waiver under subsection (1) of this
17 section, the interest and penalties for delinquencies on property
18 taxes must be waived by the county treasurer under the following
19 circumstances:

20 (a) The taxpayer fails to make one payment under RCW 84.56.020 by
21 the due date on the taxpayer's personal residence because of hardship

1 caused by the death of the taxpayer's spouse if the taxpayer notifies
2 the county treasurer of the hardship within sixty days of the tax due
3 date; or

4 (b) The taxpayer fails to make one payment under RCW 84.56.020 by
5 the due date on the taxpayer's parent's or stepparent's personal
6 residence because of hardship caused by the death of the taxpayer's
7 parent or stepparent if the taxpayer notifies the county treasurer of
8 the hardship within sixty days of the tax due date.

9 (3) In addition to the waivers under subsections (1) and (2) of
10 this section, the county treasurer, at his or her discretion, may
11 waive interest and penalties for delinquencies on property taxes
12 where the taxpayer paid an erroneous amount due to apparent taxpayer
13 error and the taxpayer pays the delinquent taxes within thirty days
14 of receiving notice that the taxes are due.

15 (4) The penalties for delinquencies on property taxes must be
16 waived by the county treasurer if the delinquency was the result of
17 circumstances beyond the control of the taxpayer. Circumstances
18 beyond the control of the taxpayer must actually cause the late
19 payment. Circumstances beyond the control of the taxpayer are
20 generally those that are immediate, unexpected, or in the nature of
21 an emergency resulting in the taxpayer not having reasonable time or
22 opportunity to timely file and pay.

23 (5) Before allowing a hardship waiver under subsection (2) of
24 this section, the county treasurer may require a copy of the death
25 certificate along with an affidavit signed by the taxpayer.

26 NEW SECTION. **Sec. 2.** This act applies to taxes levied for
27 collection in 2017 and thereafter.

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