

HB 1283 / SB 5189 Eliminate the collection of anticipated taxes and assessments due to dividing properties

Eliminates the administrative burden of charging the anticipated tax and adjusts following the establishment of the actual tax.

The proposed legislation would eliminate the payment of *anticipated* taxes in advance of the tax roll, having the property owner pay the *actual* taxes after the tax roll is completed.

Current statute requires the collection of anticipated taxes on properties divided prior to recording the property documents with the County Auditor. Following the tax rolls – either a bill for underpayment, or a refund for overpayment is issued to the property owner, potentially causing confusion for the property owner and adding an additional administrative burden on the county.

CURRENT



Divided Property



Pay *Anticipated*
Tax



Tax Roll Certified



Refund or Billing Issued

PROPOSED



Divided Property



Tax Roll Certified



Billing Issued

The Washington State Association of County Treasurers (WSACT) represents the County Treasurer in each of Washington's 39 counties. The office of the elected County Treasurer provides banking debt management services to county, school, fire, port, cemetery and library districts, as well as various other taxing districts. The County Treasurer also processes property sales and transfers, as well as collects taxes and assessments.

This proposed legislation simplifies the collection of *actual* taxes.

The proposal *does not eliminate the payment of taxes*; it eliminates prepayment of the estimated tax.