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HOUSE BILL 1798

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State of Washington                      64th Legislature                      2015 Regular Session

By Representatives Takko, Griffey, and Haler

Read first time 01/29/15. Referred to Committee on Local Government.

1            AN ACT Relating to eliminating the collection of anticipated  
2 taxes and assessments; amending RCW 84.56.345; and repealing RCW  
3 58.08.040.

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

5            NEW SECTION.            **Sec. 1.**            RCW 58.08.040 (Deposit to cover  
6 anticipated taxes and assessments) and 2008 c 17 s 2, 1997 c 393 s  
7 11, 1994 c 301 s 16, 1991 c 245 s 14, 1989 c 378 s 2, 1973 1st ex.s.  
8 c 195 s 74, 1969 ex.s. c 271 s 34, 1963 c 66 s 1, 1909 c 200 s 1,  
9 1907 c 44 s 1, & 1893 c 129 s 2 are each repealed.

10            **Sec. 2.**            RCW 84.56.345 and 2005 c 502 s 6 are each amended to  
11 read as follows:

12            Every person who offers a document to the auditor of the proper  
13 county for recording that results in any division, alteration, or  
14 adjustment of real property boundary lines, except as provided for in  
15 RCW 58.04.007(1) and 84.40.042(1)(c), shall present a certificate of  
16 payment from the proper officer who is in charge of the collection of  
17 taxes and assessments for the affected property or properties. All  
18 taxes and assessments, both current and delinquent must be paid. For  
19 purposes of chapter 502, Laws of 2005, liability shall begin on

1 January 1st. (~~Taxes not yet levied and certified shall be collected~~  
2 ~~as an advance tax under RCW 58.08.040.~~)

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