



**STATE OF WASHINGTON**  
**DEPARTMENT OF REVENUE**

We recognize we are all experiencing unprecedented times as a result of the COVID-19 crisis. In addition to the impact this has had on all of us personally, we understand and can certainly appreciate the difficulties the counties are currently experiencing with regards to their daily operations as well as addressing the concerns and questions received from property owners.

We wanted to share some of the questions we have been receiving related to the COVID-19 crisis and our responses to these questions in hopes that it will provide you some assistance.

In addition to the information below, the agency has posted [COVID-19 information at dor.wa.gov](https://dor.wa.gov) related to the COVID-19 crisis.

**Assessor Questions**

**Question:** Can assessors extend the deadline for personal property beyond April 30?

**Response:** RCW [84.40.130](#) Penalty for failure or refusal to list—False or fraudulent listing, additional penalty—Penalty waiver.

(1) If any person or corporation fails or refuses to deliver to the assessor, on or before the date specified in RCW [84.40.040](#), a list of the taxable personal property which is required to be listed under this chapter, unless it is shown that such failure is due to reasonable cause and not due to willful neglect, there must be added to the amount of tax assessed against the taxpayer on account of such personal property five percent of the amount of such tax, not to exceed fifty dollars per calendar day, if the failure is for not more than one month, with an additional five percent for each additional month or fraction thereof during which such failure continues not exceeding twenty-five percent in the aggregate. Such penalty must be collected in the same manner as the tax to which it is added and distributed in the same manner as other property tax interest and penalties.

WAC 458-12-110

Listing of personal property by the assessor—Penalties for failing to list personal property and for making a false or fraudulent listing.

(c) Can the penalty be waived? If a person can establish to the satisfaction of the assessor that the failure to provide a listing of taxable personal property was due to reasonable cause and not due to willful neglect, no penalty will be imposed. Whether reasonable cause exists depends upon the facts of each case.

**Question:** Do county assessors or the Department of Revenue have the authority to waive the signature requirements for senior and disabled persons exemption applications and renewals?

**Answer:** [RCW 84.36.387](#) requires claims for exemption both new and renewal to be signed by the applicant and two witnesses or before the assessor/deputy assessor. Current statutory

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provisions do not allow an alternative to the signature requirement. However, because county assessors have the authority to process and approve new exemption applications retroactively, applicants that miss the filing deadline can apply at a later date when they can obtain witness signatures or can apply in person at the assessor's office. Additionally, beginning June 11, 2020, two witness signatures are no longer required on claims for the senior exemption. [Substitute Senate Bill 6319](#) relating to the administration of the senior property tax exemption program was signed into law by the Governor and becomes effective June 11, 2020. Substitute Senate Bill 6319, among other things, removes the two witness signature requirement in RCW 84.36.387, and now requires that all claims for exemption be signed under oath by the applicant.

### **Treasurer Questions**

**Question:** Does the Governor's proclamation under [RCW 43.06.220](#) supersede [RCW 84.56.020](#) (10), which provides the ability for county treasurers to grant extensions of property tax due dates for taxes paid when the Governor has declared a state of emergency under RCW 43.06.010(12)?

**Response:** The Department does not have authority to administer chapter 43.06 RCW and this response simply represents our best sense of how the provisions may relate. RCW 84.56.020(10) provides county treasurers with broad authority to extend dues date for property taxes as they deem proper when the Governor has declared an emergency under RCW 43.06.010(12). The Governor has declared such an emergency. Thus, unless prohibited otherwise, RCW 84.56.020(10) should allow treasurers to extend due dates within their discretion.

Assuming the Governor could and did issue a specific Proclamation extending due dates for property taxes under RCW 43.06.220(1)(h) and (2)(e), the Proclamation would waive, suspend, or prohibit certain statutory provisions while the Proclamation is in effect. Given the nature of the Governor's authority, treasurers would be prohibited from exercising any discretion that would violate the order during that period. Based on our understanding, it may not be possible for an Emergency Proclamation to waive only due dates for COVID-19 impacted persons, but the extension may need to be applied to all tax statements. Therefore, if you have questions about potential impacts of a Proclamation under chapter 43.06 RCW, you may want to contact your local prosecuting attorney.

**Question:** Under that same [statute] RCW 43.06.220(4) it says under Section 4 [the proclamation] may continue for no longer than 30 days. If the Governor does such order, would it only be 30 days from Feb 29 or from what date would the clock start ticking?

**Response:** The answer to this question would appear to depend on the nature of the order. With respect to Governor's Emergency Proclamation 20-20, by its terms was effective March 18, 2020, and thus applies prospectively for 30 days or until April 17. But it also expressly applies retroactively to the date the emergency was declared on February 29. The order also clarifies that waived amounts cannot be refunded if the amounts were paid prior to the effective date of the Proclamation to avoid gift of public fund issues. RCW 43.06.220 (4) addresses extending a Governor's Proclamation under Subsection 2 of the same statute.

**Question/Statement:** The Governor also has the authority in 43.06.220 which is a broad authority of “taxes.”

**Response:** It is our understanding that the Governor has authority to waive penalties and due dates for taxes under RCW 43.06.220(2)(e). To obtain an answer regarding the authority granted by RCW 43.06.220, you should contact your local prosecuting attorney.

**Additional Information as it relates to extending due dates on payment of taxes**

**Interest as it relates to payment of taxes:** RCW 84.56.020(5) imposes interest if the taxes are “delinquent.”

[D]elinquent taxes under this section are subject to interest at the rate of twelve percent per annum computed on a monthly basis on the amount of tax delinquent **from the date of delinquency until paid**. Interest must be calculated at the rate in effect at the time of the tax payment, regardless of when the taxes were first delinquent. (emphasis added)

Subsection (5) clearly provides that interest is not charged until the taxes are delinquent, and interest continues to accrue until the taxes are paid.

If the due date is extended, the tax is not delinquent and, therefore, interest should not accrue until after the extended due date.

**Penalties as it relates to payment of taxes:** Because the statute provides specific dates upon which penalties must accrue on delinquent taxes, and RCW 84.56.020(10) does not provide authority for the county treasurers to modify the penalty accrual date, the county must adhere to the accrual dates that are provided in statute. For example:

- If the due date is extended to May 31 (or any date prior to June 1) the 3% delinquency penalty will accrue on any delinquent balance for the current tax year on June 1.
- If the due date is extended beyond June 1, then there is no delinquent tax balance for the current tax year on June 1, and the 3% penalty will not accrue.
  - Under this scenario, only interest will accrue on the delinquent balance, and a delinquency penalty will not accrue until December 1.

These results are due to the fact that the treasurer does not have authority to move the penalty accrual dates, and penalties can only accrue on delinquent tax balances. If there are no delinquent taxes for the current tax year on the penalty accrual date, then no penalties will accrue.

[Link](#) to WACO’s spreadsheet of treasurers and deadlines for property tax payments.

**Questions that are not within DOR’s authority**

**Question:** What are considered “essential services” as it relates to county treasurers and assessors?

**Response:** This is not within our authority, however would suggest contacting your county commissioners, prosecuting attorneys, human resources, WSACA, WACO.

**Note:** If you have proposed statute changes related to COVID-19 – we would recommend working through WSACA, WSACT or WACO.