



Legislation Text

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Clerk 04/05/2012

AN ORDINANCE relating to personal property tax administration, authorizing the assessor to waive certain personal property tax nonfiling penalties that result from unreported or under-reported property in assessment years 2011 and earlier; and declaring an emergency.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Findings:

A. Substitute House Bill 2149 provides limited authority for a county legislative authority to authorize the assessor to waive certain personal property tax nonfiling penalties . The bill specifies a very narrow window of time for taxpayers to seek such penalty waivers. Requests must be submitted to the assessor no later than July 1, 2012. The penalties that can be waived under Substitute House Bill 2149 do not include penalties assessed on delinquent taxes under RCW 84.56.020.

B. The Legislature recognized that the short period of time allowed for taking advantage of Substitute House Bill 2149's penalty waiver provisions necessitated that such provisions take effect immediately to accomplish their intended purpose. Section 2 of Substitute House Bill 2149 accordingly specifies that the act is "necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately."

C. Given the limited time frame available under Substitute House Bill 2149 for taxpayers to request a waiver of personal property tax penalties, relief allowable under the act will not, as a practical matter, be available unless assessor authority to process penalty waivers takes effect immediately. This ordinance

includes an emergency clause to allow sufficient time to prepare for the July 2012 start date.

SECTION 2. In accordance with RCW 84.40.130, the assessor is hereby authorized to waive personal property tax nonfiling penalties otherwise due under RCW 84.40.130 for unreported or under-reported property, if all of the following circumstances are met:

A. On or before July 1, 2012, the taxpayer files with the assessor:

1. A correct list and statement of the taxable personal property required to be listed under chapter 84.40 RCW; and

2. A completed application for penalty waiver in a form prescribed by the assessor; and

B. On or before September 1, 2012, the taxpayer remits full payment to the county of the entire balance due on all tax liabilities for which a penalty waiver is requested, other than the penalty amount eligible for waiver.

SECTION 3. The county council finds as a fact and declares that an emergency exists and that this ordinance is necessary for the immediate preservation of public peace, health or safety or for the support of county government and its existing public institutions.