



spread of COVID-19 that closed all businesses except defined essential businesses, resulting in historic unemployment, and

WHEREAS, RCW 84.56.020 requires one-half of property taxes, or first-half taxes, to be paid on or before the thirtieth day of April, and the remainder, or second-half taxes, on or before the following thirty-first of October, and requires delinquent taxes to be subject to interest and penalties, and

WHEREAS, RCW 84.56.020 authorizes the county treasurer, during a state of emergency declared under RCW 43.060.010, to grant extensions of the due date of property taxes at the request of any taxpayer affected by the emergency, and the King County treasurer has granted an extension to June 1, 2020, for first-half taxes;

NOW, THEREFORE, BE IT MOVED by the Council of King County:

A. The council requests that the county treasurer engage in a COVID-19 property tax payment and compliance effort to promote payment agreements for 2020 taxpayers affected by the COVID-19 pandemic as follows:

1. The county treasurer should identify those who were delinquent as of June 2, 2020, and perform outreach and communication to promote delinquent tax payment programs, which can help taxpayers mitigate the financial impacts of COVID-19;

2. The payment agreements should be provided to taxpayers whose household incomes have declined or who have faced financial hardship as a result of the COVID-19 pandemic; and

3. The county treasurer is requested to consider the feasibility of waiving or subsidizing third-party vendor fees as part of the program to implement payment agreements for those whose household income has declined or have faced financial hardship as a result of the COVID-19 pandemic.

B. The county treasurer is requested to transmit to the council a report on the utilization of the program. The report should be filed no later than April 1, 2021, in the form of a paper original and an electronic copy with the clerk of the council, who shall retain the original and provide an electronic copy to all

councilmembers, the chief of staff and the chief policy officer.