



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

April 30, 2012

Ordinance 17313

Proposed No. 2012-0133.1

Sponsors Lambert and Ferguson

1 AN ORDINANCE relating to personal property tax
2 administration, authorizing the assessor to waive certain
3 personal property tax nonfiling penalties that result from
4 unreported or under-reported property in assessment years
5 2011 and earlier; and declaring an emergency.

6 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

7 **SECTION 1. Findings:**

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

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

20 C. Given the limited time frame available under Substitute House Bill 2149 for
21 taxpayers to request a waiver of personal property tax penalties, relief allowable under
22 the act will not, as a practical matter, be available unless assessor authority to process
23 penalty waivers takes effect immediately. This ordinance includes an emergency clause
24 to allow sufficient time to prepare for the July 2012 start date.

25 SECTION 2. In accordance with RCW 84.40.130, the assessor is hereby
26 authorized to waive personal property tax nonfiling penalties otherwise due under RCW
27 84.40.130 for unreported or under-reported property, if all of the following circumstances
28 are met:

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

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

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

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

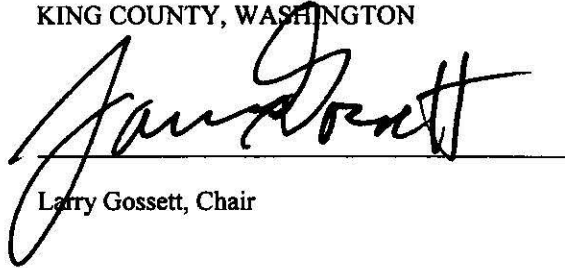
37 SECTION 3. The county council finds as a fact and declares that an emergency
38 exists and that this ordinance is necessary for the immediate preservation of public peace,

39 health or safety or for the support of county government and its existing public
40 institutions.
41

Ordinance 17313 was introduced on 4/9/2012 and passed by the Metropolitan King County Council on 4/30/2012, by the following vote:

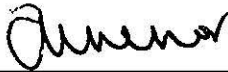
Yes: 9 - Mr. Phillips, Mr. von Reichbauer, Mr. Gossett, Ms. Hague,
Ms. Patterson, Ms. Lambert, Mr. Ferguson, Mr. Dunn and Mr.
McDermott
No: 0
Excused: 0

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Larry Gossett, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments: None