

## **Wahkiakum County Treasurer's Office**

### **Property Tax Collection and Refund Policy**

Effective Date: 11/1/2025

Approved By: Wahkiakum County Treasurer

Reviewed: Annually

#### **1. Purpose**

This policy establishes consistent procedures for the collection, administration, and refund of property taxes within Wahkiakum County, in accordance with Washington State law. The goal is to ensure accuracy, fairness, transparency, and timely remittance of property tax revenues to all taxing districts.

#### **2. Authority**

This policy is adopted under the authority of:

- RCW 36.29 — County Treasurer's Duties
- RCW 84.56 — Collection of Property Taxes
- RCW 84.69 — Refunds of Taxes
- RCW 84.64 — Foreclosure of Tax Liens

#### **3. Property Tax Due Dates**

1. Property taxes are due and payable upon receipt of the tax statement.
2. Taxes may be paid in two equal installments as follows:
  - First half: Due April 30
  - Second half: Due October 31
3. If either due date falls on a weekend or legal holiday, the due date is the next business day (RCW 84.56.020).
4. Payments received or postmarked after these dates are subject to statutory interest and penalties.

#### **4. Acceptable Payment Methods**

The Treasurer's Office accepts cash, check, money order, credit/debit card, or online payments through the County's authorized payment portal. Service fees for card or online transactions are charged by the processor Point and Pay, not the County.

#### **5. Partial Payments**

Partial payments may be accepted at the Treasurer's discretion under RCW 84.56.020(8). They are applied first to interest and penalties, then to the oldest tax year due.

## **6. Delinquent Taxes, Interest, and Penalties**

Taxes not paid by the due dates become delinquent. Interest accrues at .75% with no penalty per month for Residential Property and for Non-Residential penalties of 3% on June 1 and 8% on December 1, per RCW 84.56.020(10). Properties under the use code for AG or all Personal property, accrue interest of 1% each month.

## **7. Refunds of Property Taxes**

Refunds may be issued under RCW 84.69 for overpayment, error, or correction of value or levy rate. Refunds are initiated by staff or upon written request. Refunds of taxes made pursuant to RCW 84.69.010 through 84.69.090 shall include interest from the date of collection of the portion refundable per RCW 84.69.100.

## **8. Returned Payments**

Returned checks or ACH payments are subject to a \$35 fee. The payment will be reversed, and taxes reinstated with applicable interest and penalties.

## **9. Foreclosure and Tax Title Property**

Parcels with three or more years of delinquent taxes are subject to foreclosure under RCW 84.64.050. Upon foreclosure, properties not redeemed are deeded to Wahkiakum County in trust for taxing districts.

## **10. Escrow and Third-Party Payments**

Escrow and mortgage companies must submit payments electronically using County-approved formats. The Treasurer's Office is not responsible for errors or delays from third parties.

## **11. Recordkeeping and Reporting**

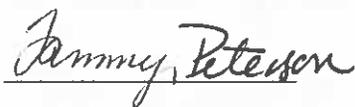
All transactions shall be recorded in the County's financial management system and reconciled monthly. Annual settlement reports will be submitted to all taxing districts.

## **12. Policy Review**

This policy shall be reviewed annually and updated as needed to reflect changes in law or procedures.

## **Adoption**

Wahkiakum County Treasurer's Office



Tammy Peterson, Wahkiakum County Treasurer

Date: 10/9/2025