



**WHATCOM COUNTY TREASURER'S
PROPERTY TAX RELIEF ORDER
PURSUANT TO PROCLAMATION OF EMERGENCY**

WHEREAS, on February 29, 2020, the Governor of Washington State declared a state of emergency in response to the emergency caused by novel coronavirus, or COVID-19, citing his authority in, among others, chapter 43.06 RCW; and

WHEREAS, on March 10, 2020, in his capacity as Whatcom County Executive, Satpal Sidhu issued a Proclamation of Emergency regarding the significant health emergency caused by novel coronavirus, or COVID-19 in Whatcom County; and

WHEREAS, on March 23, 2020, the Governor of Washington State issued a "Stay Home – Stay Healthy" order prohibiting all people in Washington State from leaving their homes in most circumstances except for essential activities and business; and

WHEREAS, COVID-19 coronavirus disease continues to spread rapidly and affect Whatcom County residents and businesses; and

WHEREAS, response to the emergency requires new and different demands on county services to protect life, health, and safety and to stabilize the local economy; and

WHEREAS, extraordinary economic conditions currently exist in Whatcom County and providing temporary reprieve to individual taxpayers is one action that would provide short-term financial relief to county residents and businesses; and

WHEREAS, Whatcom County is a charter county with broad authority under the Washington State Constitution Article XI, Sections 4 and 11, chapter 38.52 RCW and the Whatcom County charter; and

WHEREAS, for the safety of county staff and the public, the Whatcom County Treasurer's Office has temporarily closed in-person customer services, including the in-person collection of any property taxes; and

WHEREAS, Whatcom County accepts property tax payments online, by mail or by courthouse payment dropbox and will continue to do so; and

WHEREAS, chapter 36.29 RCW and Whatcom County Charter, Section 3.52 vest in the Whatcom County Treasurer the obligation to collect property taxes levied; and

WHEREAS, normally, all property taxes are due and payable on April 30 of each tax year, but if the amount due from a taxpayer exceeds \$50, one half may be paid then and the balance no later than October 31 of that year, except that the half to be paid on April 30 may be paid at any time prior to October 31 if accompanied by penalties and interest accrued until the date of payment; and

WHEREAS, under RCW 84.56.020: during a state of emergency declared under RCW 43.06.010(12), the county treasurer, on the treasurer's own motion or at the request of any taxpayer affected by the emergency, may grant extensions of the due date of any such taxes as the treasurer deems proper; and

WHEREAS, on March 30, 2020, the Whatcom County Treasurer determined that, as a result of the eliminated in-person customer service and the extraordinary economic conditions facing individual taxpayers in Whatcom County as a direct result of COVID-19 crisis, it is in the best interest of Whatcom County and its residents to extend the property tax deadline for a period of thirty-two days until June 1, 2020, for individual taxpayers, residential and commercial, who cannot pay at that time. The intended effect is to waive the interest for May 2020 that would otherwise accrue for late payments of property tax, which has the result of extending the due date.

This determination—that many individual taxpayers face extraordinary conditions and a lack of in-person service—does not apply to any entity that is an intermediary or collects taxes on behalf of others, such as mortgage service companies; and

WHEREAS, it would be a significant drain on limited county resources to establish and implement a process to consider individual requests except where extraordinary needs exist, with additional anticipated difficulty implementing the process without in-person customer services; and

WHEREAS, it is the experience of the county treasurer that most, if not all, intermediaries, such as mortgage servicing companies, remit property tax payment electronically and do not require in-person service; and

WHEREAS, intermediaries such as mortgage service companies have already collected these property taxes and are holding them in escrow. Therefore, it is not the intended purpose of this short-term economic relief for individual taxpayers to apply to mortgage service companies; and

WHEREAS, the resulting interest waiver provides flexibility to individual taxpayers who may be facing unexpected financial difficulties as a result of the current economic and public health crisis, and further addresses the practical limitations on accepting direct payment from taxpayers; and

WHEREAS, given the county's immediate need for revenue, under this Order, the following taxpayers should still be required to pay on time:

- (1) taxpayers who believe they are in a financial position to pay on time and can do so in a safe manner by paying online, by the mail or by courthouse payment dropbox, and
- (2) intermediaries who have already collected and are holding property tax money.

WHEREAS, it is imperative that the County act quickly to respond to and mitigate this emergency;

THE FOLLOWING is ordered by Steven Oliver, Whatcom County Treasurer:

It is hereby ordered that the Whatcom County Treasurer's Office shall temporarily extend the property tax deadline for residential and commercial individual taxpayers to June 1, 2020. Participants of the

County Treasurer's Autopay program shall have their enrolled accounts debited on June 1, 2020. This extension shall not apply to:

- (1) taxpayers who are in a position to safely pay on time and do so, and
- (2) (2) intermediaries, including mortgage servicing companies and other financial institutions that pay property taxes on behalf of their lending customers.

DATED THIS 30th day of March, 2020.

A handwritten signature in black ink, reading "Steven N. Oliver". The signature is written in a cursive style with a long, sweeping underline.

STEVEN N. OLIVER, Whatcom County Treasurer