



**ALISHIA TOPPER** TREASURER

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## Order from the Treasurer

**TO:** Clark County Taxpayers and Taxing Districts

**FROM:** Treasurer Alishia Topper

**DATE:** April 10, 2020

**REASON:** Property tax extension to June 3, 2020 for individual tax payers

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**WHEREAS**, on February 29, 2020 the Governor of Washington State declared a state of emergency in response to the novel coronavirus pandemic, citing his authority under RCW 43.06; and,

**WHEREAS**, on March 13, 2020 the President of the United States of America declared the ongoing Coronavirus Disease 2019 (COVID-19) pandemic of sufficient severity and magnitude to warrant an emergency declaration for all states, tribes, territories, and the District of Columbia pursuant to section 501 (b) of the Robert T. Stafford Disaster Relief and Emergency Assistance Act, 42 U.S.C. 5121-5207 (the "Stafford Act"); and

**WHEREAS**, the Clark County Council declared a state of emergency created by the novel coronavirus on March 16, 2020; and

**WHEREAS**, for the safety and health of taxpayers and county employees the Clark County Assessor, Auditor, and Treasurer made the decision to close the Joint Lobby to all in-person services and transition operations to a virtual environment effective March 16, 2020 and until further notice; and

**WHEREAS**, I, Clark County Treasurer, began offering business personal property payment plans on March 17, 2020 to businesses impacted by this state of emergency; and

**WHEREAS**, on March 23, 2020 the Governor of Washington issued a "Stay Home - Stay Healthy" order, again citing his authority under RCW 43.06, prohibiting all people in Washington State from leaving their homes in most circumstances except for essential services; and

**WHEREAS**, on April 3, 2020 the Governor of Washington State extended the "Stay Home - Stay Healthy" order to May 4; and



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

**WHEREAS**, extraordinary economic conditions exist in Clark County and providing relief to individual taxpayers is one action that can assist county residents during this challenging financial time; and

**WHEREAS**, all property taxes are due and payable on April 30 of each 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 the payment under RCW 84.56.020 (4); and

**WHEREAS**, RCW 84.56.020(10) states that 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**, I have determined that as a result of the eliminated in-person customer service and the extraordinary economic conditions facing individual taxpayers in Clark County as a direct result of this health emergency, it is in the best interest of Clark County residents to extend the property tax deadline to June 3, 2020, for individual and residential and commercial taxpayers with financial hardships and to encourage those tax payers who can pay on time to do so by the regular deadline of April 30; and

**WHEREAS**, the intended effect of this extension is to eliminate the interest for May and June 2020 and penalty on June 1, 2020 that would otherwise accrue for late payments of property taxes. This determination does not apply to intermediary or taxes collected on behalf of others, such as mortgage service companies; and

**WHEREAS**, this action is consistent with extensions from King, Pierce, Snohomish, Thurston, Spokane and Kitsap county treasurers, who issued similar extensions in their jurisdictions; and

**WHEREAS**, the Clark County Treasurer is charged under state law with billing, collecting, and distributing property related taxes to over 40 taxing districts, including cities, schools, fire, and other special purpose districts; and

**WHEREAS**, these taxes provide critical revenue to these districts to carry out daily operations and make debt services payments, and therefore it is important that taxpayers who can pay by April 30, 2020 continue to do so; and

**WHEREAS**, to balance the impacts on district cash flows, this extension only applies to individual residential and commercial taxpayers who pay taxes themselves, and excludes property tax payments made through mortgage lenders, escrow companies and amalgamators; and

**WHEREAS**, mortgage payments account for over 50% of receipts; and

**WHEREAS**, banks, mortgage lenders, escrow companies and other financial institutions that pay property taxes on behalf of their lending customers will still need to meet the original April 30, 2020 deadline; and

**WHEREAS**, intermediaries such as mortgage services companies have already collected these property taxes and are holding them in escrow; and

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

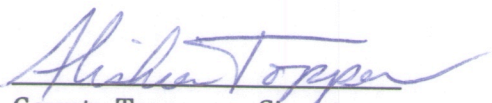
**WHEREAS**, the resulting interest waiver provides flexibility to individual taxpayers who may be facing unexpected financial difficulties as a result of the current economic and public health crisis, and further addresses the practical limitations on accepting direct payment from taxpayers; and

**WHEREAS**, given county and district needs for immediate revenue under this Order taxpayers who are in a position to pay on time can do in a safe manner by paying online, by phone or through the mail or through intermediaries who have already collected and are holding property tax money are required to pay on time; and

**WHEREAS**, it is imperative that county leaders act quickly to respond and mitigate this emergency; and

**THE FOLLOWING IS ORDERED BY CLARK COUNTY TREASURER ALISHIA TOPPER:**

The property tax deadline for individual residential and commercial tax payers with financial hardships is hereby extended to June 3, 2020, however all tax payers without such hardships are encouraged to pay by the regular April 30, 2020 due date. This extension shall not apply to intermediaries, including mortgage servicing companies.

  
County Treasurer Signature

4/10/2020  
Date