

# 2021 Request for Real Property Tax Due Date Extension & Payment Agreement Due to Revenue Loss, Provided in ESHB 1332

Engrossed Substitute House Bill (ESHB) 1332 allows for an extension of payment on 2021 real property taxes and provides for a payment agreement of the taxes due to the State of Emergency related to the Novel Coronavirus. It only applies, if the owner or person responsible for payment of tax on real property primarily used for business purposes demonstrates a loss of at least 25% of its revenue attributable to that real property for calendar year 2020 compared to calendar year 2019. If granting the extension results in any taxing jurisdiction being unable to make scheduled bond payments, then the county treasurer may choose not to grant extensions under ESHB 1332.

A request for an extension of payment on 2021 real property taxes under ESHB 1332 must be submitted to the county treasurer by **April 30, 2021**.

Taxpayer name:

Mailing address:

City:

State:

Zip:

Phone number:

Email address:

## Location of business impacted by State of Emergency due to Novel Coronavirus

Business address:

County:

City:

State:

Zip:

*(Please submit only one request for extension per business location. Businesses located in more than one county must submit separate extension requests to each county treasurer.)*

County parcel or ID #	2021 Property taxes due	2019 revenue	2020 revenue	% of loss	Washington UBI #
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		
	\$	\$	\$		

*(Attach additional pages if needed.)*

### Revenue loss attributable to the real property

- Is the real property listed above primarily used for business purposes?      Yes                      No
- Use the following formula to calculate the percentage of loss attributable to the real property parcel(s) listed above:

$$\frac{2020 \text{ revenue} - 2019 \text{ revenue}}{2019 \text{ revenue}} = \underline{\hspace{2cm}} \% \text{ of loss}$$

“Revenue” means gross income, including gross income of the business as defined in RCW 82.04.080 and gross income as defined in RCW 82.16.010.

### Terms & Conditions

1. Requests for extension are due by April 30, 2021. The county treasurer must deny any extension request that is not filed with the county treasurer by April 30, 2021.
2. The county treasurer must process all requests for extension by June 30, 2021.
3. If you are requesting an extension, you must demonstrate that each real property parcel claimed on this request suffered a loss of at least 25% of its revenue attributable to the real property listed above in 2020 compared to 2019.
4. You agree to comply with the payment agreement granted by the Treasurer per ESHB 1332. The Treasurer may determine the terms of this agreement. However, you must pay the entire 2021 balance no later than Dec. 31, 2021.
5. Penalties and interest will not apply to the taxes due under this payment agreement so long as you fully comply with all terms of the agreement. The Treasurer will not send reminder notices for agreements with multiple monthly payments.
6. If the tenant or sublessee of the real property listed above is required by the lease or other contract to pay the property tax expense of the owner, the owner of real property receiving an extension under this provision must pass the entire benefit of the extension to the tenant or sublessee.
7. The Department of Revenue may audit any person receiving an extension under ESHB 1332 to determine if the person was eligible for such extension.

### To be completed by county treasurer

Duration of agreement	(Month/Day/2021 - Month/Day/2021)		
1st payment installment	\$ (Amount)	1st payment due date	(Month/Day/2021)
Remaining payment	# payments @ \$ (Amount)	Total of all payments	\$ (Amount)
Remaining payments will be due on the _____ day of each month.			

### Certification

As the owner of the real property, or the person responsible for the property taxes:

- I certify under penalty of perjury in accordance with chapter 5.50 RCW that the information contained in this extension request is true and correct.
- I certify that the above real property described is primarily used for business purposes and demonstrates at least a 25% revenue loss attributable to the real property between 2020, compared to 2019.
- I further certify, I have read, understand, and agree with the terms of this agreement.

Taxpayer name:

Application date:

Taxpayer signature:

Taxpayer title:

Taxpayer phone:

**For official use only:**

**Total amount owed by taxpayer:**

**Treasurer:**

**Date:**