

**RCW 84.69.030 Refunds—Procedure—When claim for an order required.** (1) Except as provided in this section, no orders for a refund under this chapter may be made except on a claim:

(a) Verified by the person who paid the tax, the person's guardian, executor, or administrator; and

(b) Filed with the county treasurer within three years after the due date of the payment sought to be refunded; and

(c) Stating the statutory ground upon which the refund is claimed.

(2) No claim for an order of refund is required for a refund that is based upon:

(a) An order of the board of equalization, state board of tax appeals, or court of competent jurisdiction justifying a refund under RCW 84.69.020 (9) through (12);

(b) A decision by the treasurer or assessor that is rendered within three years after the due date of the payment to be refunded, justifying a refund under RCW 84.69.020; or

(c) A decision by the assessor or department approving an exemption application that is filed under chapter 84.36 RCW within three years after the due date of the payment to be refunded.

(3) A county legislative authority may authorize a refund to be processed more than three years after the due date of the payment to be refunded if the refund arises from taxes paid as a result of a manifest error in a description of property. [2019 c 32 § 1; 2015 c 174 § 1; 2014 c 16 § 1; 2009 c 350 § 9; 1991 c 245 § 32; 1989 c 378 § 32; 1961 c 15 § 84.69.030. Prior: 1957 c 120 § 3.]