

**RCW 84.68.150 Small claims recoveries—Limitation as to time and amount of refund.** No petition for cancellation or reduction of assessment or correction of tax rolls and the refund of taxes based thereon under RCW 84.68.110 through 84.68.150 may be considered unless filed within three years after the year in which the tax became payable or purported to become payable, unless the reduction or correction is the result of a manifest error and the county legislative authority authorizes a longer period for a refund of the claim. The maximum refund under the authority of RCW 84.68.110 through 84.68.150 for each year involved in the taxpayer's petition is two hundred dollars. Should the amount of excess tax for any such year be in excess of two hundred dollars, a refund of two hundred dollars must be allowed under RCW 84.68.110 through 84.68.150, without prejudice to the right of the taxpayer to proceed as may be otherwise provided by law to recover the balance of the excess tax paid by him or her. [2015 c 174 s 3; 2013 c 23 s 380; 1961 c 15 s 84.68.150. Prior: 1949 c 158 s 1; 1941 c 154 s 1; 1939 c 16 s 5; Rem. Supp. 1949 s 11241-5.]