
ENGROSSED HOUSE BILL 3137

State of Washington

60th Legislature

2008 Regular Session

By Representatives DeBolt, Kessler, Orcutt, Alexander, Hunt, Blake, Williams, Rolfes, Loomis, Sullivan, VanDeWege, Haler, Kelley, Dunn, Kretz, Ross, Bailey, McCune, Skinner, Herrera, and Ormsby

Read first time 01/23/08. Referred to Committee on Finance.

1 AN ACT Relating to property tax relief for property damaged in the
2 2007 floods; amending RCW 84.69.020; adding a new section to chapter
3 84.36 RCW; and declaring an emergency.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW
6 to read as follows:

7 (1) Subject to the requirements of this section, farm and
8 agricultural land subject to valuation under chapter 84.34 RCW is
9 exempt from property taxes for three years.

10 (2) The farm and agricultural land must be located in a county
11 designated as a disaster area.

12 (3) The exemption under this section applies to taxes levied for
13 collection in 2008, 2009, and 2010. Any property taxes paid during
14 calendar year 2008 on land eligible for the exemption under this
15 section may be refunded under RCW 84.69.020.

16 (4) The severe storms and flooding occurring in December 2007 must
17 have rendered at least twenty-five percent of the land unsuitable for
18 the production of livestock or agricultural commodities in the
19 immediately subsequent growing season.

1 (5) A property owner must file an application by the end of
2 calendar year 2008. An application shall be filed with the county
3 assessor on forms prescribed by the department of revenue and furnished
4 by the assessor. The assessor shall verify and approve applications as
5 the assessor determines to be justified and in accordance with this
6 section.

7 (6) The definitions in this subsection apply throughout this
8 section.

9 (a) "Farm and agricultural land" has the meaning provided in RCW
10 84.34.020.

11 (b) "Disaster area" means a county designated by the president of
12 the United States as a disaster area from severe storms and flooding
13 occurring in December 2007 where citizens of the county are eligible
14 for individual assistance under the federal emergency management act.

15 **Sec. 2.** RCW 84.69.020 and 2005 c 502 s 9 are each amended to read
16 as follows:

17 On the order of the county treasurer, ad valorem taxes paid before
18 or after delinquency shall be refunded if they were:

19 (1) Paid more than once;

20 (2) Paid as a result of manifest error in description;

21 (3) Paid as a result of a clerical error in extending the tax
22 rolls;

23 (4) Paid as a result of other clerical errors in listing property;

24 (5) Paid with respect to improvements which did not exist on
25 assessment date;

26 (6) Paid under levies or statutes adjudicated to be illegal or
27 unconstitutional;

28 (7) Paid as a result of mistake, inadvertence, or lack of knowledge
29 by any person exempted from paying real property taxes or a portion
30 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or
31 hereafter amended;

32 (8) Paid as a result of mistake, inadvertence, or lack of knowledge
33 by either a public official or employee or by any person with respect
34 to real property in which the person paying the same has no legal
35 interest;

36 (9) Paid on the basis of an assessed valuation which was appealed
37 to the county board of equalization and ordered reduced by the board;

1 (10) Paid on the basis of an assessed valuation which was appealed
2 to the state board of tax appeals and ordered reduced by the board(~~(+ PROVIDED, That)~~). However, the amount refunded under subsections (9)
3 and (10) of this section shall only be for the difference between the
4 tax paid on the basis of the appealed valuation and the tax payable on
5 the valuation adjusted in accordance with the board's order;
6

7 (11) Paid as a state property tax levied upon property, the
8 assessed value of which has been established by the state board of tax
9 appeals for the year of such levy(~~(+ PROVIDED, HOWEVER, That)~~).
10 However, the amount refunded shall only be for the difference between
11 the state property tax paid and the amount of state property tax which
12 would, when added to all other property taxes within the one percent
13 limitation of Article VII, section 2 of the state Constitution equal
14 one percent of the assessed value established by the board;

15 (12) Paid on the basis of an assessed valuation which was
16 adjudicated to be unlawful or excessive(~~(+ PROVIDED, That)~~). However,
17 the amount refunded shall be for the difference between the amount of
18 tax which was paid on the basis of the valuation adjudged unlawful or
19 excessive and the amount of tax payable on the basis of the assessed
20 valuation determined as a result of the proceeding;

21 (13) Paid on property acquired under RCW 84.60.050, and canceled
22 under RCW 84.60.050(2);

23 (14) Paid on the basis of an assessed valuation that was reduced
24 under RCW 84.48.065;

25 (15) Paid on the basis of an assessed valuation that was reduced
26 under RCW 84.40.039; (~~(+)~~)

27 (16) Abated under RCW 84.70.010; or

28 (17) Paid on the basis of property exempted later in the calendar
29 year under section 1 of this act.

30 No refunds under the provisions of this section shall be made
31 because of any error in determining the valuation of property, except
32 as authorized in subsections (9), (10), (11), and (12) of this section
33 nor may any refunds be made if a bona fide purchaser has acquired
34 rights that would preclude the assessment and collection of the
35 refunded tax from the property that should properly have been charged
36 with the tax. Any refunds made on delinquent taxes shall include the
37 proportionate amount of interest and penalties paid. However, no
38 refunds as a result of an incorrect payment authorized under subsection

1 (8) of this section made by a third party payee shall be granted. The
2 county treasurer may deduct from moneys collected for the benefit of
3 the state's levy, refunds of the state levy including interest on the
4 levy as provided by this section and chapter 84.68 RCW.

5 The county treasurer of each county shall make all refunds
6 determined to be authorized by this section, and by the first Monday in
7 February of each year, report to the county legislative authority a
8 list of all refunds made under this section during the previous year.
9 The list is to include the name of the person receiving the refund, the
10 amount of the refund, and the reason for the refund.

11 NEW SECTION. **Sec. 3.** This act is necessary for the immediate
12 preservation of the public peace, health, or safety, or support of the
13 state government and its existing public institutions, and takes effect
14 immediately.

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