

Finance Committee

HB 2446

**Brief Description:** Simplifying procedures for obtaining an order for refund of property taxes.

**Sponsors:** Representatives Gregerson, Rodne, Carlyle, Dahlquist, Farrell, Springer, Freeman, Senn, Sullivan, Moscoso, Pettigrew, Magendanz, Pollet, Tarleton, Ryu, Stanford, Bergquist, Morrell and Tharinger.

**Brief Summary of Bill**

- Simplifies the procedure to obtain a property tax refund.

**Hearing Date:** 1/28/14

**Staff:** Richelle Geiger (786-7175).

**Background:**

A taxpayer who pays property tax in excess of the amount due is entitled to a refund of the overpayment and interest on the amount of the overpayment. The interest rate is set by the Department of Revenue during the year of the payment to be refunded. To apply for a refund, the taxpayer must file a petition for a property tax refund with the County Treasurer within three years of the due date of the payment. The petition must be verified by the taxpayer, the taxpayer’s guardian, executor or administrator and include the statutory ground justifying the refund.

**Summary of Bill:**

A taxpayer is not required to file a petition for a property tax refund under the following circumstances; (1) By order of a board of equalization, state board of tax appeals, or court of competent jurisdiction; (2) A decision is issued by a county treasurer or assessor justifying the refund upon statutory ground; or (3) A county assessor or Department of Revenue approved a property tax exemption application. All orders and decisions must be issued within three years of the due date of the payment.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

**Appropriation:** None.

**Fiscal Note:** Available.

**Effective Date:** The bill takes effect 90 days after adjournment of the session in which the bill is passed.