

SENATE BILL REPORT

SB 5276

As Reported by Senate Committee On:
Government Operations & Security, February 3, 2015

Title: An act relating to refunds of property taxes paid as a result of manifest errors in descriptions of property.

Brief Description: Concerning refunds of property taxes paid as a result of manifest errors in descriptions of property.

Sponsors: Senators Kohl-Welles, Roach and Keiser.

Brief History:

Committee Activity: Government Operations & Security (Note: Senate Resolution 8609 adopted January 27, 2015, renamed the Committee on Government Operations & State Security to Committee on Government Operations & Security): 1/26/15, 2/03/15 [DP-WM].

SENATE COMMITTEE ON GOVERNMENT OPERATIONS & SECURITY

Majority Report: Do pass and be referred to Committee on Ways & Means.

Signed by Senators Roach, Chair; Benton, Vice Chair; Pearson, Vice Chair; Liias, Ranking Minority Member; Dansel, Habib and McCoy.

Staff: Sam Thompson (786-7413)

Background: Taxpayers may seek refunds of property taxes, based on any of several specified grounds. Grounds for refunds include a manifest error in a description of property that is taxed, such as an error in the square footage description of a building. Generally refunds are only authorized within three years after the due date of the property tax. Formerly, a county legislative authority could authorize a refund of property taxes paid more than three years earlier. A 2009 act deleted that authority.

Summary of Bill: A county legislative authority may authorize a property tax refund on a claim filed more than three years after the due date of the payment sought to be refunded if the claim arises from taxes paid as a result of a manifest error in a description of property.

Appropriation: None.

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.

Fiscal Note: Not requested.

Committee/Commission/Task Force Created: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Staff Summary of Public Testimony: PRO: This legislation could allow counties to provide property tax refunds in older cases involving mistakes in property descriptions that resulted in high overcharges. Mistakes may not be readily apparent to a taxpayer.

CON: A three-year limit should apply to all property tax refunds. County legislative authorities could abuse the authority granted in this bill, causing mischief.

Persons Testifying: PRO: Senator Kohl-Welles, prime sponsor; Richard Mesmer, NW Art Glass, Redmond.

CON: Monty Cobb, WA Assn. of County Officials.