

FINAL BILL REPORT

HB 1852

C 32 L 19
Synopsis as Enacted

Brief Description: Concerning property tax refunds more than three years after the due date resulting from certain manifest errors.

Sponsors: Representatives Ramos, Pollet, Tarleton, Peterson, Appleton and Tharinger.

House Committee on Finance
Senate Committee on Local Government

Background:

A taxpayer may seek a property tax refund for multiple reasons, including taxes paid as a result of manifest error in a description of property that is taxed, such as an error in the square footage description of a building. Generally, a taxpayer must file a claim for a refund within three years of the tax due date. A county legislative authority may authorize refunds more than three years after the tax due date if the refund claim is based on taxes paid as the result of a manifest error.

To correct a manifest error, a county assessor or a treasurer may cancel or correct tax records up to three years preceding the year in which the error is discovered. A county legislative authority may permit cancellations or corrections of tax records more than three years preceding the year in which the error was discovered.

Summary:

The requirement that a claim must be filed for a county legislative authority to authorize a property tax refund to be processed more than three years after the due date of the payment is eliminated, if the refund is for taxes paid as the result of a manifest error.

Votes on Final Passage:

House	96	0
Senate	48	0

Effective: July 28, 2019

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