

# SENATE BILL REPORT

## HB 1852

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As of March 14, 2019

**Title:** An act relating to property tax refunds more than three years after the due date resulting from certain manifest errors.

**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.

**Brief History:** Passed House: 3/04/19, 96-0.

**Committee Activity:** Local Government: 3/14/19.

### Brief Summary of Bill

- Eliminates 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, if the refund is for taxes paid as the result of a manifest error.

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### SENATE COMMITTEE ON LOCAL GOVERNMENT

**Staff:** Bonnie Kim (786-7316)

**Background:** A taxpayer may seek a property tax refund for multiple reasons provided in statute. Grounds for refunds include 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.

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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.*

**Summary of Bill:** Eliminates 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, if the refund is for taxes paid as the result of a manifest error.

**Appropriation:** None.

**Fiscal Note:** Available.

**Creates Committee/Commission/Task Force that includes Legislative members:** No.

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

**Staff Summary of Public Testimony:** PRO: This bill was brought by assessors and aims to fix a manifest error as quickly as possible. We want to make this process as simple as possible for the taxpayer. Generally, six years is the longest period possible to do a manifest error adjustment.

**Persons Testifying:** PRO: Representative Bill Ramos, Prime Sponsor; Michael Moran, Office of Assessments, King County Assessor.

**Persons Signed In To Testify But Not Testifying:** No one.