

**WAC 458-18-215 Refunds—Payment under protest requirements. (1)**

**Introduction.** This rule explains and implements the procedures to be followed to comply with RCW 84.68.020. This statute imposes the requirement that property taxes be paid under protest in order to preserve the taxpayer's right to bring an action in court for a refund. The intent of the rule is to clarify the rights and responsibilities of taxpayers with respect to paying taxes under protest. This rule does not explain nor apply to the provisions of chapter 84.69 RCW, which describe alternative procedures for obtaining property tax refunds in factual circumstances that do not require the tax to be paid under protest.

(2) **What constitutes a valid protest.** In order to preserve a right to bring an action in court for refund of any property tax paid, a taxpayer must at the time of payment of the tax, submit to the county treasurer a written protest setting forth all of the grounds upon which the tax, or any portion of the tax, is claimed to be unlawful or excessive. When the taxpayer pays the tax in two installments, the right to bring an action in court for refund of any property tax paid is preserved if a written protest, as provided in this section, accompanies each installment payment or if a written protest, as provided in this section, accompanies the first installment payment and indicates that the protest is a continuing protest with respect to the taxes payable for the entire year. No protest accompanying a tax payment shall be deemed to include protest of taxes due in succeeding years. A statement on a check or money order that the tax is being paid under protest is not sufficient to preserve the right to seek a refund in court. Any tax paid without a written protest, as provided in this section, is considered to be voluntarily paid and nonrefundable.

(3) **Sufficiency of protest.** The written protest is intended to provide the taxing authorities with notice that the taxpayer is disputing the right to collect the tax and also to provide notice to the taxing authorities of the grounds upon which the taxpayer bases the protest. Any written protest which clearly states that the taxpayer disputes liability for the tax or a part thereof, and states all the reasons for the dispute constitutes a sufficient notice and a sufficient written protest for the purposes of this section. When the taxpayer submits a written protest as provided in this section, the taxpayer is thereafter prohibited from raising other or additional grounds as the basis for the dispute.

(4) **Notice to taxpayers of protest requirement.** A prominent notice of the written protest requirement shall be included as part of, or enclosed with, property tax statements. One sample notice is as follows: To preserve your right to seek a court ordered refund, you must submit a separate written statement to the county treasurer at the time you pay the tax stating: You are paying the tax or a portion of the tax under protest; and all of the reasons why you believe the tax paid is unlawful or excessive. An alternative sample notice is as follows: To preserve your right to seek a court ordered refund, you must comply with requirements of the law (RCW 84.68.020 and WAC 458-18-215). Copies are available from the county treasurer.

(5) **Effective date.** This rule is effective for 1994 tax statements and taxes due in 1994, and thereafter. This rule is not intended to impose additional administrative costs upon counties to the extent 1994 tax statements may have already been printed, as of the effective

date of this rule, without containing the notice required in subsection (4) of this section.

[Statutory Authority: RCW 84.08.070. WSR 93-24-087, § 458-18-215, filed 11/30/93, effective 12/31/93.]