

SENATE BILL REPORT

SB 6210

As of February 3, 2014

Title: An act relating to property tax assessment administration, simplifying procedures for obtaining an order for refund.

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

Sponsors: Senators Roach, Hasegawa, Kline, Fraser, McCoy, Hobbs, Kohl-Welles, Pedersen, Pearson, Keiser, Hill, Chase, Mullet and Benton.

Brief History:

Committee Activity: Governmental Operations: 2/03/14.

SENATE COMMITTEE ON GOVERNMENTAL OPERATIONS

Staff: Sam Thompson (786-7413)

Background: A taxpayer who pays property tax in excess of the amount due may file a claim for a refund with the county treasurer within three years of the due date. The claim must be verified by the taxpayer or the taxpayer's guardian, executor, or administrator, and state the statutory ground upon which the refund is claimed. A statute authorizes several grounds for refunds, including refunds for mistakes in property descriptions, clerical errors, failure to claim an exemption for seniors and disabled persons, and a reduction in assessed valuation following an appeal.

Summary of Bill: A taxpayer is not required to file a claim for a property tax refund that is based on:

- an order of a county board of equalization, the state board of tax appeals, or a court of competent jurisdiction reducing assessed valuation of the property;
- a decision by a county treasurer or assessor within three years of the due date justifying the refund on statutory grounds; or
- a decision by a county assessor or the Department of Revenue approving an application for an exemption filed within three years of the due date.

Appropriation: None.

Fiscal Note: Available.

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.

Committee/Commission/Task Force Created: No.

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