

HOUSE BILL REPORT

HB 1852

As Passed House:

March 4, 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:

Committee Activity:

Finance: 2/7/19, 2/25/19 [DP].

Floor Activity:

Passed House: 3/4/19, 96-0.

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.

HOUSE COMMITTEE ON FINANCE

Majority Report: Do pass. Signed by 13 members: Representatives Tarleton, Chair; Walen, Vice Chair; Orcutt, Ranking Minority Member; Young, Assistant Ranking Minority Member; Chapman, Frame, Macri, Morris, Orwall, Springer, Stokesbary, Vick and Wylie.

Staff: Richelle Geiger (786-7139).

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

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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 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.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.

Staff Summary of Public Testimony:

(In support) This bill allows county assessors to issue refunds to taxpayers who overpaid their taxes due to a manifest error when the county assessor finds the error. Currently, taxpayers have to file a claim for every year they wish to seek a refund. This is an administrative headache for all parties involved. This is a good government bill that makes serving the public easier.

This bill passed out of the House of Representatives last year.

(Opposed) None.

Persons Testifying: Representative Ramos, prime sponsor; and John Wilson, King County Assessor.

Persons Signed In To Testify But Not Testifying: None.