

2 **ESHB 2485** - S COMM AMD

3 By Committee on Government Operations

4 ADOPTED 2/29/96

5 Strike everything after the enacting clause and insert the
6 following:

7 "Sec. 1. RCW 84.48.065 and 1992 c 206 s 12 are each amended to
8 read as follows:

9 (1) The county assessor or treasurer may cancel or correct
10 assessments on the assessment or tax rolls which are erroneous due to
11 manifest errors in description, double assessments, clerical errors in
12 extending the rolls, and such manifest errors in the listing of the
13 property which do not involve a revaluation of property, (~~such as~~)
14 except in the case that a taxpayer produces proof that an authorized
15 land use authority has made a definitive change in the property's land
16 use designation. In such a case, correction of the assessment or tax
17 rolls may be made notwithstanding the fact that the action involves a
18 revaluation of property. Manifest errors that do not involve a
19 revaluation of property include the assessment of property exempted by
20 law from taxation or the failure to deduct the exemption allowed by law
21 to the head of a family. When the county assessor cancels or corrects
22 an assessment, the assessor shall send a notice to the taxpayer in
23 accordance with RCW 84.40.045, advising the taxpayer that the action
24 has been taken and notifying the taxpayer of the right to appeal the
25 cancellation or correction to the county board of equalization, in
26 accordance with RCW 84.40.038. When the county assessor or treasurer
27 cancels or corrects an assessment, a record of such action shall be
28 prepared, setting forth therein the facts relating to the error. The
29 record shall also set forth by legal description all property belonging
30 exclusively to the state, any county, or any municipal corporation
31 whose property is exempt from taxation, upon which there remains,
32 according to the tax roll, any unpaid taxes. No manifest error
33 cancellation or correction, including a cancellation or correction made
34 due to a definitive change of land use designation, shall be made for
35 any period more than three years preceding the year in which the error
36 is discovered.

1 (2)(a) In the case of a definitive change of land use designation,
2 an assessor shall make corrections that involve a revaluation of
3 property to the assessment roll when:

4 (i) The assessor and taxpayer have signed an agreement as to the
5 true and fair value of the taxpayer's property setting forth in the
6 agreement the valuation information upon which the agreement is based;
7 and

8 (ii) The assessment roll has previously been certified in
9 accordance with RCW 84.40.320.

10 (b) In all other cases, an assessor shall make corrections that
11 involve a revaluation of property to the assessment roll when:

12 ~~((a))~~ (i) The assessor and taxpayer have signed an agreement as
13 to the true and fair value of the taxpayer's property setting forth in
14 the agreement the valuation information upon which the agreement is
15 based; and

16 ~~((b))~~ (ii) The following conditions are met:

17 ~~((i))~~ (A) The assessment roll has previously been certified in
18 accordance with RCW 84.40.320;

19 ~~((ii))~~ (B) The taxpayer has timely filed a petition with the
20 county board of equalization pursuant to RCW 84.40.038 for the current
21 assessment year;

22 ~~((iii))~~ (C) The county board of equalization has not yet held a
23 hearing on the merits of the taxpayer's petition.

24 (3) The assessor shall issue a supplementary roll or rolls
25 including such cancellations and corrections, and the assessment and
26 levy shall have the same force and effect as if made in the first
27 instance, and the county treasurer shall proceed to collect the taxes
28 due on the rolls as modified.

29 **Sec. 2.** RCW 84.69.020 and 1994 c 301 s 55 are each amended to read
30 as follows:

31 On the order of the county treasurer, ad valorem taxes paid before
32 or after delinquency shall be refunded if they were:

33 (1) Paid more than once; or

34 (2) Paid as a result of manifest error in description; or

35 (3) Paid as a result of a clerical error in extending the tax
36 rolls; or

37 (4) Paid as a result of other clerical errors in listing property;

38 or

1 (5) Paid with respect to improvements which did not exist on
2 assessment date; or

3 (6) Paid under levies or statutes adjudicated to be illegal or
4 unconstitutional; or

5 (7) Paid as a result of mistake, inadvertence, or lack of knowledge
6 by any person exempted from paying real property taxes or a portion
7 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or
8 hereafter amended; or

9 (8) Paid as a result of mistake, inadvertence, or lack of knowledge
10 by either a public official or employee or by any person with respect
11 to real property in which the person paying the same has no legal
12 interest; or

13 (9) Paid on the basis of an assessed valuation which was appealed
14 to the county board of equalization and ordered reduced by the board;
15 or

16 (10) Paid on the basis of an assessed valuation which was appealed
17 to the state board of tax appeals and ordered reduced by the board:
18 PROVIDED, That the amount refunded under subsections (9) and (10) of
19 this section shall only be for the difference between the tax paid on
20 the basis of the appealed valuation and the tax payable on the
21 valuation adjusted in accordance with the board's order; or

22 (11) Paid as a state property tax levied upon property, the
23 assessed value of which has been established by the state board of tax
24 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount
25 refunded shall only be for the difference between the state property
26 tax paid and the amount of state property tax which would, when added
27 to all other property taxes within the one percent limitation of
28 Article VII, section 2 of the state Constitution equal one percent of
29 the assessed value established by the board;

30 (12) Paid on the basis of an assessed valuation which was
31 adjudicated to be unlawful or excessive: PROVIDED, That the amount
32 refunded shall be for the difference between the amount of tax which
33 was paid on the basis of the valuation adjudged unlawful or excessive
34 and the amount of tax payable on the basis of the assessed valuation
35 determined as a result of the proceeding; or

36 (13) Paid on property acquired under RCW 84.60.050, and canceled
37 under RCW 84.60.050(2); or

38 (14) Paid on the basis of an assessed valuation that was reduced
39 under section 1 of this act.

1 No refunds under the provisions of this section shall be made
2 because of any error in determining the valuation of property, except
3 as authorized in subsections (9), (10), (11), and (12) of this section
4 nor may any refunds be made if a bona fide purchaser has acquired
5 rights that would preclude the assessment and collection of the
6 refunded tax from the property that should properly have been charged
7 with the tax. Any refunds made on delinquent taxes shall include the
8 proportionate amount of interest and penalties paid. The county
9 treasurer may deduct from moneys collected for the benefit of the
10 state's levy, refunds of the state levy including interest on the levy
11 as provided by this section and chapter 84.68 RCW.

12 The county treasurer of each county shall make all refunds
13 determined to be authorized by this section, and by the first Monday in
14 January of each year, report to the county legislative authority a list
15 of all refunds made under this section during the previous year. The
16 list is to include the name of the person receiving the refund, the
17 amount of the refund, and the reason for the refund."

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21 On page 1, line 2 of the title, after "restrictions;" strike the
22 remainder of the title and insert "and amending RCW 84.48.065 and
23 84.69.020."

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