
SENATE BILL 5530

State of Washington 56th Legislature 1999 Regular Session

By Senators Loveland and Winsley; by request of Department of Revenue

Read first time 01/26/1999. Referred to Committee on Ways & Means.

1 AN ACT Relating to correcting errors related to property tax
2 levies; adding a new section to chapter 84.52 RCW; and providing an
3 effective date.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW
6 to read as follows:

7 (1) If an error has occurred in the levy of property taxes that has
8 caused all taxpayers within a taxing district, other than the state, to
9 pay an incorrect amount of property tax, the assessor shall correct the
10 error by making an appropriate adjustment to the levy for that taxing
11 district in the succeeding year. The adjustment shall be made without
12 including any interest. If the governing authority of the taxing
13 district determines that the amount of the adjustment in the succeeding
14 year is so large as to cause a hardship for the taxing district or the
15 taxpayers within the district, the adjustment may be made on a
16 proportional basis over a period of not more than three consecutive
17 years.

1 (a) A correction of an error in the levying of property taxes shall
2 not be made for any period more than three years preceding the year in
3 which the error is discovered.

4 (b) When calculating the levy limitation under chapter 84.55 RCW
5 for levies made following the discovery of an error, the assessor shall
6 determine and use the correct levy amount for the year or years being
7 corrected as though the error had not occurred. The amount of the
8 adjustment determined under this subsection (1) shall not be considered
9 when calculating the levy limitation.

10 (c) If the taxing district in which a levy error has occurred does
11 not levy property taxes in the year the error is discovered, or for a
12 period of more than three years subsequent to the year the error was
13 discovered, an adjustment shall not be made.

14 (2) If an error has occurred in the distribution of property taxes
15 so that property tax collected has been incorrectly distributed to a
16 taxing district or taxing districts wholly or partially within a
17 county, the treasurer of the county in which the error occurred shall
18 correct the error by making an appropriate adjustment to the amount
19 distributed to that taxing district or districts in the succeeding
20 year. The adjustment shall be made without including any interest. If
21 the treasurer, in consultation with the governing authority of the
22 taxing district or districts affected, determines that the amount of
23 the adjustment in the succeeding year is so large as to cause a
24 hardship for the taxing district or districts, the adjustment may be
25 made on a proportional basis over a period of not more than three
26 consecutive years. A correction of an error in the distribution of
27 property taxes shall not be made for any period more than three years
28 preceding the year in which the error is discovered.

29 (3) This section takes effect January 1, 2000, and applies to
30 errors that occurred not more than three years before January 1, 2000.

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