

CERTIFICATION OF ENROLLMENT

HOUSE BILL 2446

Chapter 16, Laws of 2014

63rd Legislature
2014 Regular Session

PROPERTY TAX ASSESSMENTS--ADMINISTRATION--PROCEDURES FOR REFUND

EFFECTIVE DATE: 06/12/14

Passed by the House February 17, 2014
Yeas 96 Nays 0

FRANK CHOPP

Speaker of the House of Representatives

Passed by the Senate February 26, 2014
Yeas 49 Nays 0

BRAD OWEN

President of the Senate

Approved March 13, 2014, 3:13 p.m.

JAY INSLEE

Governor of the State of Washington

CERTIFICATE

I, Barbara Baker, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 2446** as passed by the House of Representatives and the Senate on the dates hereon set forth.

BARBARA BAKER

Chief Clerk

FILED

March 14, 2014

**Secretary of State
State of Washington**

HOUSE BILL 2446

Passed Legislature - 2014 Regular Session

State of Washington

63rd Legislature

2014 Regular Session

By Representatives Gregerson, Rodne, Carlyle, Dahlquist, Farrell, Springer, Freeman, Senn, Sullivan, Moscoso, Pettigrew, Magendanz, Pollet, Tarleton, Ryu, Stanford, Bergquist, Morrell, and Tharinger

Read first time 01/17/14. Referred to Committee on Finance.

1 AN ACT Relating to property tax assessment administration,
2 simplifying procedures for obtaining an order for refund; and amending
3 RCW 84.69.030.

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

5 **Sec. 1.** RCW 84.69.030 and 2009 c 350 s 9 are each amended to read
6 as follows:

7 (1) Except as provided in this section, no orders for a refund
8 under this chapter ~~((shall))~~ may be made except on a claim:

9 ~~((+1))~~ (a) Verified by the person who paid the tax, the person's
10 guardian, executor or administrator; and

11 ~~((+2))~~ (b) Filed with the county treasurer within three years
12 after the due date of the payment sought to be refunded; and

13 ~~((+3))~~ (c) Stating the statutory ground upon which the refund is
14 claimed.

15 (2) No claim for an order of refund is required for a refund that
16 is based upon:

17 (a) An order of the board of equalization, state board of tax
18 appeals, or court of competent jurisdiction justifying a refund under
19 RCW 84.69.020 (9) through (12);

1 (b) A decision by the treasurer or assessor that is rendered within
2 three years after the due date of the payment to be refunded,
3 justifying a refund under RCW 84.69.020; or

4 (c) A decision by the assessor or department approving an exemption
5 application that is filed under chapter 84.36 RCW within three years
6 after the due date of the payment to be refunded.

Passed by the House February 17, 2014.

Passed by the Senate February 26, 2014.

Approved by the Governor March 13, 2014.

Filed in Office of Secretary of State March 14, 2014.