
HOUSE BILL 1852

State of Washington

66th Legislature

2019 Regular Session

By Representatives Ramos, Pollet, Tarleton, Peterson, Appleton, and Tharinger

Read first time 02/01/19. Referred to Committee on Finance.

1 AN ACT Relating to property tax refunds more than three years
2 after the due date resulting from certain manifest errors; and
3 amending RCW 84.69.030.

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

5 **Sec. 1.** RCW 84.69.030 and 2015 c 174 s 1 are each amended to
6 read as follows:

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

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

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

13 (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
2 within 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
5 exemption application that is filed under chapter 84.36 RCW within
6 three years after the due date of the payment to be refunded.

7 (3) A county legislative authority may authorize a refund (~~on a~~
8 ~~claim filed~~) to be processed more than three years after the due
9 date of the payment (~~sought~~) to be refunded if the (~~claim~~) refund
10 arises from taxes paid as a result of a manifest error in a
11 description of property.

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