

CERTIFICATION OF ENROLLMENT

HOUSE BILL 1852

66th Legislature
2019 Regular Session

Passed by the House March 4, 2019
Yeas 96 Nays 0

Speaker of the House of Representatives

Passed by the Senate April 3, 2019
Yeas 48 Nays 0

President of the Senate

Approved

Governor of the State of Washington

CERTIFICATE

I, Bernard Dean, Chief Clerk of the House of Representatives of the State of Washington, do hereby certify that the attached is **HOUSE BILL 1852** as passed by House of Representatives and the Senate on the dates hereon set forth.

Chief Clerk

FILED

**Secretary of State
State of Washington**

HOUSE BILL 1852

Passed Legislature - 2019 Regular Session

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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