

FINAL BILL REPORT

HB 2446

C 16 L 14
Synopsis as Enacted

Brief Description: Simplifying procedures for obtaining an order for refund of property taxes.

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

House Committee on Finance
Senate Committee on Governmental Operations

Background:

A taxpayer who pays property tax in excess of the amount due is entitled to a refund of the overpayment and interest on the amount of the overpayment. The interest rate is set by the Department of Revenue (DOR) during the year of the payment to be refunded. To apply for a refund, the taxpayer must file a petition for a property tax refund with the county treasurer within three years of the due date of the payment. The petition must be verified by the taxpayer or the taxpayer's guardian, executor, or administrator and include the statutory ground justifying the refund.

Summary:

A taxpayer is not required to file a petition for a property tax refund under the following circumstances: (1) by order of a board of equalization, State Board of Tax Appeals, or court of competent jurisdiction; (2) a decision is issued by a county treasurer or assessor justifying the refund upon statutory ground; or (3) a county assessor or the DOR approved a property tax exemption application.

Votes on Final Passage:

House	96	0
Senate	49	0

Effective: June 12, 2014

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