

---

SENATE BILL 5276

---

State of Washington

64th Legislature

2015 Regular Session

By Senators Kohl-Welles, Roach, and Keiser

Read first time 01/16/15. Referred to Committee on Government Operations & State Security.

1 AN ACT Relating to refunds of property taxes paid as a result of  
2 manifest errors in descriptions of property; and amending RCW  
3 84.69.030.

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

5 **Sec. 1.** RCW 84.69.030 and 2014 c 16 s 1 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 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 more than three years after the due date of the payment  
9 sought to be refunded if the claim arises from taxes paid as a result  
10 of a manifest error in a description of property.

--- END ---