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SENATE BILL 6035

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State of Washington

55th Legislature

1997 Regular Session

By Senators Benton, Finkbeiner, Strannigan, Hochstatter, Zarelli, Swecker, Roach, Schow, Rossi, Long, Winsley and Oke

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1 AN ACT Relating to eliminating state property taxes; and amending  
2 RCW 84.52.065, 84.52.043, 84.52.050, 36.58.150, 36.60.040, 36.69.145,  
3 36.73.060, 36.83.030, 36.100.050, 67.38.130, 84.52.010, and 84.69.020.

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

5 **Sec. 1.** RCW 84.52.065 and 1991 sp.s. c 31 s 16 are each amended to  
6 read as follows:

7 (1) Subject to the limitations in RCW 84.55.010, in each year the  
8 state shall levy for collection in the following year for the support  
9 of common schools of the state a tax ((of three dollars and sixty cents  
10 per thousand dollars of assessed value)) at the rate specified in  
11 subsection (2) of this section upon the assessed valuation of all  
12 taxable property within the state adjusted to the state equalized value  
13 in accordance with the indicated ratio fixed by the state department of  
14 revenue.

15 (2) The rate of state tax in subsection (1) of this section shall  
16 be as follows:

17 (a) Three dollars and sixty cents per thousand dollars of assessed  
18 value for taxes levied for collection in 1999, and before;

1 (b) Three dollars and twenty-four cents per thousand dollars of  
2 assessed value for taxes levied for collection in 2000;

3 (c) Two dollars and eighty-eight cents per thousand dollars of  
4 assessed value for taxes levied for collection in 2001;

5 (d) Two dollars and fifty-two cents per thousand dollars of  
6 assessed value for taxes levied for collection in 2002;

7 (e) Two dollars and sixteen cents per thousand dollars of assessed  
8 value for taxes levied for collection in 2003;

9 (f) One dollar and eighty cents per thousand dollars of assessed  
10 value for taxes levied for collection in 2004;

11 (g) One dollar and forty-four cents per thousand dollars of  
12 assessed value for taxes levied for collection in 2005;

13 (h) One dollar and eight cents per thousand dollars of assessed  
14 value for taxes levied for collection in 2006;

15 (i) Seventy-two cents per thousand dollars of assessed value for  
16 taxes levied for collection in 2007;

17 (j) Thirty-six cents per thousand dollars of assessed value for  
18 taxes levied for collection in 2008; and

19 (k) No tax may be levied under this section for taxes levied for  
20 collection in 2009 and thereafter.

21 (3) As used in this section, "the support of common schools"  
22 includes the payment of the principal and interest on bonds issued for  
23 capital construction projects for the common schools.

24 **Sec. 2.** RCW 84.52.043 and 1995 c 99 s 3 are each amended to read  
25 as follows:

26 Within and subject to the limitations imposed by RCW 84.52.050 as  
27 amended, the regular ad valorem tax levies upon real and personal  
28 property by the taxing districts hereafter named shall be as follows:

29 (1) Levies of the senior taxing districts shall be as follows: (a)  
30 The levy by the state shall not exceed (~~three dollars and sixty~~  
31 ~~cents~~) the dollar rate per thousand dollars of assessed value  
32 specified in RCW 84.52.065 adjusted to the state equalized value in  
33 accordance with the indicated ratio fixed by the state department of  
34 revenue to be used exclusively for the support of the common schools;  
35 (b) the levy by any county shall not exceed one dollar and eighty cents  
36 per thousand dollars of assessed value; (c) the levy by any road  
37 district shall not exceed two dollars and twenty-five cents per  
38 thousand dollars of assessed value; and (d) the levy by any city or

1 town shall not exceed three dollars and thirty-seven and one-half cents  
2 per thousand dollars of assessed value. However any county is hereby  
3 authorized to increase its levy from one dollar and eighty cents to a  
4 rate not to exceed two dollars and forty-seven and one-half cents per  
5 thousand dollars of assessed value for general county purposes if the  
6 total levies for both the county and any road district within the  
7 county do not exceed four dollars and five cents per thousand dollars  
8 of assessed value, and no other taxing district has its levy reduced as  
9 a result of the increased county levy.

10 (2) The aggregate levies of junior taxing districts and senior  
11 taxing districts, other than the state, shall not exceed five dollars  
12 and ninety cents per thousand dollars of assessed valuation. The term  
13 "junior taxing districts" includes all taxing districts other than the  
14 state, counties, road districts, cities, towns, port districts, and  
15 public utility districts. The limitations provided in this subsection  
16 shall not apply to: (a) Levies at the rates provided by existing law  
17 by or for any port or public utility district; (b) excess property tax  
18 levies authorized in Article VII, section 2 of the state Constitution;  
19 (c) levies for acquiring conservation futures as authorized under RCW  
20 84.34.230; (d) levies for emergency medical care or emergency medical  
21 services imposed under RCW 84.52.069; (e) levies to finance affordable  
22 housing for very low-income housing imposed under RCW 84.52.105; and  
23 (f) the portions of levies by metropolitan park districts that are  
24 protected under RCW 84.52.120.

25 **Sec. 3.** RCW 84.52.050 and 1973 1st ex.s. c 194 s 1 are each  
26 amended to read as follows:

27 (1) Except as hereinafter provided, the aggregate of all tax levies  
28 upon real and personal property by the state and all taxing districts,  
29 now existing or hereafter created, shall not in any year exceed (~~one~~  
30 ~~percentum~~) the following percentage of the true and fair value of such  
31 property in money: (~~PROVIDED, HOWEVER, That~~)

32 (a) For taxes levied for collection in 1999, and before, 1.0  
33 percent;

34 (b) For taxes levied for collection in 2000, 0.964 percent;

35 (c) For taxes levied for collection in 2001, 0.928 percent;

36 (d) For taxes levied for collection in 2002, 0.892 percent;

37 (e) For taxes levied for collection in 2003, 0.856 percent;

38 (f) For taxes levied for collection in 2004, 0.820 percent;

1       (g) For taxes levied for collection in 2005, 0.784 percent;  
2       (h) For taxes levied for collection in 2006, 0.748 percent;  
3       (i) For taxes levied for collection in 2007, 0.712 percent;  
4       (j) For taxes levied for collection in 2008, 0.676 percent; and  
5       (k) For taxes levied for collection in 2009 and thereafter, 0.64  
6 percent.

7       (2) Nothing herein shall prevent levies at the rates now provided  
8 by law by or for any port or public utility district. The term "taxing  
9 district" for the purposes of this section shall mean any political  
10 subdivision, municipal corporation, district, or other governmental  
11 agency authorized by law to levy, or have levied for it, ad valorem  
12 taxes on property, other than a port or public utility district. Such  
13 aggregate limitation or any specific limitation imposed by law in  
14 conformity therewith may be exceeded only as authorized by law and in  
15 conformity with the provisions of Article VII, section 2(a), (b), or  
16 (c) of the Constitution of the state of Washington.

17       (3) Nothing herein contained shall prohibit the legislature from  
18 allocating or reallocating the authority to levy taxes between the  
19 taxing districts of the state and its political subdivisions in a  
20 manner which complies with the aggregate tax limitation set forth in  
21 this section.

22       **Sec. 4.** RCW 36.58.150 and 1984 c 186 s 25 are each amended to read  
23 as follows:

24       (1) A solid waste disposal district shall not have the power to  
25 levy an annual levy without voter approval, but it shall have the power  
26 to levy a tax, in excess of the (~~one percent~~) limitation in RCW  
27 84.52.050, upon the property within the district for a one year period  
28 to be used for operating or capital purposes whenever authorized by the  
29 electors of the district pursuant to RCW 84.52.052 and Article VII,  
30 section 2(a) of the state Constitution.

31       A solid waste disposal district may issue general obligation bonds  
32 for capital purposes only, subject to the limitations prescribed in RCW  
33 39.36.020(1), and may provide for the retirement of the bonds by voter-  
34 approved bond retirement tax levies pursuant to Article VII, section  
35 2(b) of the state Constitution and RCW 84.52.056. Such general  
36 obligation bonds shall be issued and sold in accordance with chapter  
37 39.46 RCW.

1 A solid waste disposal district may issue revenue bonds to fund its  
2 activities. Such revenue bonds may be in any form, including bearer  
3 bonds or registered bonds as provided in RCW 39.46.030.

4 (2) Notwithstanding subsection (1) of this section, such revenue  
5 bonds may be issued and sold in accordance with chapter 39.46 RCW.

6 **Sec. 5.** RCW 36.60.040 and 1983 c 303 s 11 are each amended to read  
7 as follows:

8 A county rail district is not authorized to impose a regular ad  
9 valorem property tax levy but may:

10 (1) Levy an ad valorem property tax, in excess of the ((one  
11 percent)) limitation in RCW 84.52.050, upon the property within the  
12 district for a one-year period to be used for operating or capital  
13 purposes whenever authorized by the voters of the district pursuant to  
14 RCW 84.52.052 and Article VII, section 2(a) of the state Constitution.

15 (2) Provide for the retirement of voter approved general obligation  
16 bonds, issued for capital purposes only, by levying bond retirement ad  
17 valorem property tax levies, in excess of the one percent limitation,  
18 whenever authorized by the voters of the district pursuant to Article  
19 VII, section 2(b) of the state Constitution and RCW 84.52.056.

20 **Sec. 6.** RCW 36.69.145 and 1994 c 156 s 3 are each amended to read  
21 as follows:

22 (1) A park and recreation district may impose regular property tax  
23 levies in an amount equal to sixty cents or less per thousand dollars  
24 of assessed value of property in the district in each year for six  
25 consecutive years when specifically authorized so to do by a majority  
26 of at least three-fifths of the voters thereof approving a proposition  
27 authorizing the levies submitted at a special election or at the  
28 regular election of the district, at which election the number of  
29 voters voting "yes" on the proposition shall constitute three-fifths of  
30 a number equal to forty per centum of the number of voters voting in  
31 such district at the last preceding general election when the number of  
32 voters voting on the proposition does not exceed forty per centum of  
33 the number of voters voting in such taxing district in the last  
34 preceding general election; or by a majority of at least three-fifths  
35 of the voters thereof voting on the proposition if the number of voters  
36 voting on the proposition exceeds forty per centum of the number of  
37 voters voting in such taxing district in the last preceding general

1 election. A proposition authorizing the tax levies shall not be  
2 submitted by a park and recreation district more than twice in any  
3 twelve-month period. Ballot propositions shall conform with RCW  
4 29.30.111. In the event a park and recreation district is levying  
5 property taxes, which in combination with property taxes levied by  
6 other taxing districts subject to the ~~((one percent))~~ limitation  
7 provided for in ~~((Article 7, section 2, of our state Constitution))~~  
8 RCW 84.52.050 result in taxes in excess of the limitation provided for  
9 in RCW 84.52.043, the park and recreation district property tax levy  
10 shall be reduced or eliminated before the property tax levies of other  
11 taxing districts are reduced.

12 (2) The limitation in RCW 84.55.010 shall not apply to the first  
13 levy imposed under this section following the approval of the levies by  
14 the voters under subsection (1) of this section.

15 **Sec. 7.** RCW 36.73.060 and 1987 c 327 s 6 are each amended to read  
16 as follows:

17 (1) A transportation benefit district may levy an ad valorem  
18 property tax in excess of the ~~((one percent))~~ limitation in RCW  
19 84.52.050 upon the property within the district for a one-year period  
20 whenever authorized by the voters of the district pursuant to RCW  
21 84.52.052 and Article VII, section 2(a) of the state Constitution.

22 (2) A district may provide for the retirement of voter-approved  
23 general obligation bonds, issued for capital purposes only, by levying  
24 bond retirement ad valorem property tax levies in excess of the one  
25 percent limitation whenever authorized by the voters of the district  
26 pursuant to Article VII, section 2(b) of the state Constitution and RCW  
27 84.52.056.

28 **Sec. 8.** RCW 36.83.030 and 1983 c 130 s 3 are each amended to read  
29 as follows:

30 (1) A service district may levy an ad valorem property tax, in  
31 excess of the ~~((one percent))~~ limitation in RCW 84.52.050, upon the  
32 property within the district for a one-year period whenever authorized  
33 by the voters of the district pursuant to RCW 84.52.052 and Article  
34 VII, section 2(a) of the state Constitution.

35 (2) A service district may provide for the retirement of voter  
36 approved general obligation bonds, issued for capital purposes only, by  
37 levying bond retirement ad valorem property tax levies, in excess of

1 the one percent limitation, whenever authorized by the voters of the  
2 district pursuant to Article VII, section 2(b) of the state  
3 Constitution and RCW 84.52.056.

4 **Sec. 9.** RCW 36.100.050 and 1988 ex.s. c 1 s 15 are each amended to  
5 read as follows:

6 (1) A public facilities district may levy an ad valorem property  
7 tax, in excess of the (~~one percent~~) limitation in RCW 84.52.050, upon  
8 the property within the district for a one-year period to be used for  
9 operating or capital purposes whenever authorized by the voters of the  
10 district pursuant to RCW 84.52.052 and Article VII, section 2(a) of the  
11 state Constitution.

12 (2) A public facilities district may provide for the retirement of  
13 voter-approved general obligation bonds, issued for capital purposes  
14 only, by levying bond retirement ad valorem property tax levies, in  
15 excess of the one percent limitation, whenever authorized by the voters  
16 of the district pursuant to Article VII, section 2(b) of the state  
17 Constitution and RCW 84.52.056.

18 **Sec. 10.** RCW 67.38.130 and 1984 c 131 s 4 are each amended to read  
19 as follows:

20 The governing body of a cultural arts, stadium and convention  
21 district may levy or cause to levy the following ad valorem taxes:

22 (1) Regular ad valorem property tax levies in an amount equal to  
23 twenty-five cents or less per thousand dollars of the assessed value of  
24 property in the district in each year for six consecutive years when  
25 specifically authorized so to do by a majority of at least three-fifths  
26 of the electors thereof approving a proposition authorizing the levies  
27 submitted at a general or special election, at which election the  
28 number of persons voting "yes" on the proposition shall constitute  
29 three-fifths of a number equal to forty percentum of the total votes  
30 cast in such taxing district at the last preceding general election; or  
31 by a majority of at least three-fifths of the electors thereof voting  
32 on the proposition when the number of electors voting yes on the  
33 proposition exceeds forty percentum of the total votes cast in such  
34 taxing district in the last preceding general election. Ballot  
35 propositions shall conform with RCW 29.30.111.

36 In the event a cultural arts, stadium and convention district is  
37 levying property taxes, which in combination with property taxes levied

1 by other taxing districts subject to the (~~one percent~~) limitation  
2 provided for in (~~Article VII, section 2, of our state Constitution~~)  
3 RCW 84.52.050 result in taxes in excess of the limitation provided for  
4 in RCW 84.52.043, the cultural arts, stadium and convention district  
5 property tax levy shall be reduced or eliminated before the property  
6 tax levies of other taxing districts are reduced: PROVIDED, That no  
7 cultural arts, stadium, and convention district may pledge anticipated  
8 revenues derived from the property tax herein authorized as security  
9 for payments of bonds issued pursuant to subsection (1) of this  
10 section: PROVIDED, FURTHER, That such limitation shall not apply to  
11 property taxes approved pursuant to subsections (2) and (3) of this  
12 section.

13 The limitation in RCW 84.55.010 shall apply to levies after the  
14 first levy authorized under this section following the approval of such  
15 levy by voters pursuant to this section.

16 (2) An annual excess ad valorem property tax for general district  
17 purposes when authorized by the district voters in the manner  
18 prescribed by (~~section 27~~) Article VII, section 2 of the state  
19 Constitution and by RCW 84.52.052.

20 (3) Multi-year excess ad valorem property tax levies used to retire  
21 general obligation bond issues when authorized by the district voters  
22 in the manner prescribed by (~~section 27~~) Article VII, section 2 of  
23 the state Constitution and by RCW 84.52.056.

24 The district shall include in its regular property tax levy for  
25 each year a sum sufficient to pay the interest and principal on all  
26 outstanding general obligation bonds issued without voter approval  
27 pursuant to RCW 67.38.110 and may include a sum sufficient to create a  
28 sinking fund for the redemption of all outstanding bonds.

29 **Sec. 11.** RCW 84.52.010 and 1995 2nd sp.s. c 13 s 4 are each  
30 amended to read as follows:

31 Except as is permitted under RCW 84.55.050, all taxes shall be  
32 levied or voted in specific amounts.

33 The rate percent of all taxes for state and county purposes, and  
34 purposes of taxing districts coextensive with the county, shall be  
35 determined, calculated and fixed by the county assessors of the  
36 respective counties, within the limitations provided by law, upon the  
37 assessed valuation of the property of the county, as shown by the  
38 completed tax rolls of the county, and the rate percent of all taxes



1 levied for purposes of taxing districts within any county shall be  
2 determined, calculated and fixed by the county assessors of the  
3 respective counties, within the limitations provided by law, upon the  
4 assessed valuation of the property of the taxing districts  
5 respectively.

6 When a county assessor finds that the aggregate rate of tax levy on  
7 any property, that is subject to the limitations set forth in RCW  
8 84.52.043 or 84.52.050, exceeds the limitations provided in either of  
9 these sections, the assessor shall recompute and establish a  
10 consolidated levy in the following manner:

11 (1) The full certified rates of tax levy for state, county, county  
12 road district, and city or town purposes shall be extended on the tax  
13 rolls in amounts not exceeding the limitations established by law;  
14 however any state levy shall take precedence over all other levies and  
15 shall not be reduced for any purpose other than that required by RCW  
16 84.55.010. If, as a result of the levies imposed under RCW 84.52.069,  
17 84.34.230, the portion of the levy by a metropolitan park district that  
18 was protected under RCW 84.52.120, and 84.52.105, the combined rate of  
19 regular property tax levies that are subject to the ~~((one percent))~~  
20 limitation under RCW 84.52.050 exceeds ~~((one percent of the true and~~  
21 ~~fair value of any property))~~ the limitation under RCW 84.52.050, then  
22 these levies shall be reduced as follows: (a) The portion of the levy  
23 by a metropolitan park district that is protected under RCW 84.52.120  
24 shall be reduced until the combined rate no longer exceeds ~~((one~~  
25 ~~percent of the true and fair value of any property))~~ the limitation  
26 under RCW 84.52.050 or shall be eliminated; (b) if the combined rate of  
27 regular property tax levies that are subject to the one percent  
28 limitation still exceeds ~~((one percent of the true and fair value of~~  
29 ~~any property))~~ the limitation under RCW 84.52.050, then the levies  
30 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy  
31 imposed under RCW 84.52.069 that is in excess of thirty cents per  
32 thousand dollars of assessed value, shall be reduced on a pro rata  
33 basis until the combined rate no longer exceeds one percent of the true  
34 and fair value of any property or shall be eliminated; and (c) if the  
35 combined rate of regular property tax levies that are subject to the  
36 one percent limitation still exceeds one percent of the true and fair  
37 value of any property, then the thirty cents per thousand dollars of  
38 assessed value of tax levy imposed under RCW 84.52.069 shall be reduced

1 until the combined rate no longer exceeds one percent of the true and  
2 fair value of any property or eliminated.

3 (2) The certified rates of tax levy subject to these limitations by  
4 all junior taxing districts imposing taxes on such property shall be  
5 reduced or eliminated as follows to bring the consolidated levy of  
6 taxes on such property within the provisions of these limitations:

7 (a) First, the certified property tax levy rates of those junior  
8 taxing districts authorized under RCW 36.68.525, 36.69.145, and  
9 67.38.130 shall be reduced on a pro rata basis or eliminated;

10 (b) Second, if the consolidated tax levy rate still exceeds these  
11 limitations, the certified property tax levy rates of flood control  
12 zone districts shall be reduced on a pro rata basis or eliminated;

13 (c) Third, if the consolidated tax levy rate still exceeds these  
14 limitations, the certified property tax levy rates of all other junior  
15 taxing districts, other than fire protection districts, library  
16 districts, the first fifty cent per thousand dollars of assessed  
17 valuation levies for metropolitan park districts, and the first fifty  
18 cent per thousand dollars of assessed valuation levies for public  
19 hospital districts, shall be reduced on a pro rata basis or eliminated;

20 (d) Fourth, if the consolidated tax levy rate still exceeds these  
21 limitations, the certified property tax levy rates authorized to fire  
22 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced  
23 on a pro rata basis or eliminated; and

24 (e) Fifth, if the consolidated tax levy rate still exceeds these  
25 limitations, the certified property tax levy rates authorized for fire  
26 protection districts under RCW 52.16.130, library districts,  
27 metropolitan park districts under their first fifty cent per thousand  
28 dollars of assessed valuation levy, and public hospital districts under  
29 their first fifty cent per thousand dollars of assessed valuation levy,  
30 shall be reduced on a pro rata basis or eliminated.

31 In determining whether the aggregate rate of tax levy on any  
32 property, that is subject to the limitations set forth in RCW  
33 84.52.050, exceeds the limitations provided in that section, the  
34 assessor shall use the hypothetical state levy, as apportioned to the  
35 county under RCW 84.48.080, that was computed under RCW 84.48.080  
36 without regard to the reduction under RCW 84.55.012.

37 **Sec. 12.** RCW 84.69.020 and 1996 c 296 s 2 are each amended to read  
38 as follows:

1 On the order of the county treasurer, ad valorem taxes paid before  
2 or after delinquency shall be refunded if they were:

3 (1) Paid more than once; or  
4 (2) Paid as a result of manifest error in description; or  
5 (3) Paid as a result of a clerical error in extending the tax  
6 rolls; or  
7 (4) Paid as a result of other clerical errors in listing property;  
8 or  
9 (5) Paid with respect to improvements which did not exist on  
10 assessment date; or  
11 (6) Paid under levies or statutes adjudicated to be illegal or  
12 unconstitutional; or  
13 (7) Paid as a result of mistake, inadvertence, or lack of knowledge  
14 by any person exempted from paying real property taxes or a portion  
15 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or  
16 hereafter amended; or  
17 (8) Paid as a result of mistake, inadvertence, or lack of knowledge  
18 by either a public official or employee or by any person with respect  
19 to real property in which the person paying the same has no legal  
20 interest; or  
21 (9) Paid on the basis of an assessed valuation which was appealed  
22 to the county board of equalization and ordered reduced by the board;  
23 or  
24 (10) Paid on the basis of an assessed valuation which was appealed  
25 to the state board of tax appeals and ordered reduced by the board:  
26 PROVIDED, That the amount refunded under subsections (9) and (10) of  
27 this section shall only be for the difference between the tax paid on  
28 the basis of the appealed valuation and the tax payable on the  
29 valuation adjusted in accordance with the board's order; or  
30 (11) Paid as a state property tax levied upon property, the  
31 assessed value of which has been established by the state board of tax  
32 appeals for the year of such levy: PROVIDED, HOWEVER, That the amount  
33 refunded shall only be for the difference between the state property  
34 tax paid and the amount of state property tax which would, when added  
35 to all other property taxes within the (~~one percent~~) limitation of  
36 Article VII, section 2 of the state Constitution equal (~~one percent~~)  
37 the percentage under RCW 84.52.050 of the assessed value established by  
38 the board; or

1 (12) Paid on the basis of an assessed valuation which was  
2 adjudicated to be unlawful or excessive: PROVIDED, That the amount  
3 refunded shall be for the difference between the amount of tax which  
4 was paid on the basis of the valuation adjudged unlawful or excessive  
5 and the amount of tax payable on the basis of the assessed valuation  
6 determined as a result of the proceeding; or

7 (13) Paid on property acquired under RCW 84.60.050, and canceled  
8 under RCW 84.60.050(2); or

9 (14) Paid on the basis of an assessed valuation that was reduced  
10 under RCW 84.48.065.

11 No refunds under the provisions of this section shall be made  
12 because of any error in determining the valuation of property, except  
13 as authorized in subsections (9), (10), (11), and (12) of this section  
14 nor may any refunds be made if a bona fide purchaser has acquired  
15 rights that would preclude the assessment and collection of the  
16 refunded tax from the property that should properly have been charged  
17 with the tax. Any refunds made on delinquent taxes shall include the  
18 proportionate amount of interest and penalties paid. The county  
19 treasurer may deduct from moneys collected for the benefit of the  
20 state's levy, refunds of the state levy including interest on the levy  
21 as provided by this section and chapter 84.68 RCW.

22 The county treasurer of each county shall make all refunds  
23 determined to be authorized by this section, and by the first Monday in  
24 January of each year, report to the county legislative authority a list  
25 of all refunds made under this section during the previous year. The  
26 list is to include the name of the person receiving the refund, the  
27 amount of the refund, and the reason for the refund.

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