

2 HB 1455 - S COMM AMD

3 By Committee on Ways & Means

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5 Strike everything after the enacting clause and insert the
6 following:

7 "NEW SECTION. **Sec. 1.** A new section is added to chapter 84.52 RCW
8 to read as follows:

9 (1) If an error has occurred in the levy of property taxes that has
10 caused all taxpayers within a taxing district, other than the state, to
11 pay an incorrect amount of property tax, the assessor shall correct the
12 error by making an appropriate adjustment to the levy for that taxing
13 district in the succeeding year. The adjustment shall be made without
14 including any interest. If the governing authority of the taxing
15 district determines that the amount of the adjustment in the succeeding
16 year is so large as to cause a hardship for the taxing district or the
17 taxpayers within the district, the adjustment may be made on a
18 proportional basis over a period of not more than three consecutive
19 years.

20 (a) A correction of an error in the levying of property taxes shall
21 not be made for any period more than three years preceding the year in
22 which the error is discovered.

23 (b) When calculating the levy limitation under chapter 84.55 RCW
24 for levies made following the discovery of an error, the assessor shall
25 determine and use the correct levy amount for the year or years being
26 corrected as though the error had not occurred. The amount of the
27 adjustment determined under this subsection (1) shall not be considered
28 when calculating the levy limitation.

29 (c) If the taxing district in which a levy error has occurred does
30 not levy property taxes in the year the error is discovered, or for a
31 period of more than three years subsequent to the year the error was
32 discovered, an adjustment shall not be made.

33 (2) If an error has occurred in the distribution of property taxes
34 so that property tax collected has been incorrectly distributed to a
35 taxing district or taxing districts wholly or partially within a
36 county, the treasurer of the county in which the error occurred shall

1 correct the error by making an appropriate adjustment to the amount
2 distributed to that taxing district or districts in the succeeding
3 year. The adjustment shall be made without including any interest. If
4 the treasurer, in consultation with the governing authority of the
5 taxing district or districts affected, determines that the amount of
6 the adjustment in the succeeding year is so large as to cause a
7 hardship for the taxing district or districts, the adjustment may be
8 made on a proportional basis over a period of not more than three
9 consecutive years. A correction of an error in the distribution of
10 property taxes shall not be made for any period more than three years
11 preceding the year in which the error is discovered.

12 (3) This section takes effect January 1, 2000, and applies to
13 errors that occurred after January 1, 2000."

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17 On page 1, line 2 of the title, after "levies;" strike the
18 remainder of the title and insert "adding a new section to chapter
19 84.52 RCW; and providing an effective date."

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