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HOUSE BILL 3308

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State of Washington

60th Legislature

2008 Regular Session

By Representatives Hunt, Haigh, DeBolt, Kessler, Skinner, Alexander, Blake, Bailey, VanDeWege, Newhouse, Kristiansen, Eickmeyer, McDonald, Loomis, Campbell, McIntire, Hurst, Kenney, and Dunn

Read first time 01/30/08. Referred to Committee on Finance.

1 AN ACT Relating to property tax relief for farm and agricultural  
2 property damaged in the 2007 floods; amending RCW 84.69.020; adding a  
3 new section to chapter 84.36 RCW; and declaring an emergency.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 84.36 RCW  
6 to read as follows:

7 (1) Farm and agricultural land subject to valuation under chapter  
8 84.34 RCW, and personal property located on the land, are exempt from  
9 taxes levied for any state purpose for three years. The farm and  
10 agricultural land must be located in a county designated as a disaster  
11 area in December 2007. The exemption under this section applies to  
12 taxes levied for collection in 2007, 2008, and 2009. Property taxes  
13 paid during calendar year 2007 are subject to refund under RCW  
14 84.69.020. Property exempt under this section is not eligible for  
15 abatement for state property taxes under chapter 84.70 RCW.

16 (2) The definitions in this subsection apply throughout this  
17 section.

18 (a) "Farm and agricultural land" has the meaning provided in RCW  
19 84.34.020.

1 (b) "Disaster area" means a county designated by the president of  
2 the United States as a disaster area from severe storms and flooding  
3 where citizens of the county are eligible for individual assistance  
4 under the federal emergency management act.

5 **Sec. 2.** RCW 84.69.020 and 2005 c 502 s 9 are each amended to read  
6 as follows:

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

9 (1) Paid more than once;

10 (2) Paid as a result of manifest error in description;

11 (3) Paid as a result of a clerical error in extending the tax  
12 rolls;

13 (4) Paid as a result of other clerical errors in listing property;

14 (5) Paid with respect to improvements which did not exist on  
15 assessment date;

16 (6) Paid under levies or statutes adjudicated to be illegal or  
17 unconstitutional;

18 (7) Paid as a result of mistake, inadvertence, or lack of knowledge  
19 by any person exempted from paying real property taxes or a portion  
20 thereof pursuant to RCW 84.36.381 through 84.36.389, as now or  
21 hereafter amended;

22 (8) Paid as a result of mistake, inadvertence, or lack of knowledge  
23 by either a public official or employee or by any person with respect  
24 to real property in which the person paying the same has no legal  
25 interest;

26 (9) Paid on the basis of an assessed valuation which was appealed  
27 to the county board of equalization and ordered reduced by the board;

28 (10) Paid on the basis of an assessed valuation which was appealed  
29 to the state board of tax appeals and ordered reduced by the board(~~(+  
30 PROVIDED, That~~)). However, the amount refunded under subsections (9)  
31 and (10) of this section shall only be for the difference between the  
32 tax paid on the basis of the appealed valuation and the tax payable on  
33 the valuation adjusted in accordance with the board's order;

34 (11) Paid as a state property tax levied upon property, the  
35 assessed value of which has been established by the state board of tax  
36 appeals for the year of such levy(~~(+—PROVIDED, HOWEVER, That)~~).  
37 However, the amount refunded shall only be for the difference between

1 the state property tax paid and the amount of state property tax which  
2 would, when added to all other property taxes within the one percent  
3 limitation of Article VII, section 2 of the state Constitution equal  
4 one percent of the assessed value established by the board;

5 (12) Paid on the basis of an assessed valuation which was  
6 adjudicated to be unlawful or excessive(~~(; PROVIDED, That)~~). However,  
7 the amount refunded shall be for the difference between the amount of  
8 tax which was paid on the basis of the valuation adjudged unlawful or  
9 excessive and the amount of tax payable on the basis of the assessed  
10 valuation determined as a result of the proceeding;

11 (13) Paid on property acquired under RCW 84.60.050, and canceled  
12 under RCW 84.60.050(2);

13 (14) Paid on the basis of an assessed valuation that was reduced  
14 under RCW 84.48.065;

15 (15) Paid on the basis of an assessed valuation that was reduced  
16 under RCW 84.40.039; (~~(or)~~)

17 (16) Abated under RCW 84.70.010; or

18 (17) Paid on the basis of property exempted later in the calendar  
19 year under section 1 of this act.

20 No refunds under the provisions of this section shall be made  
21 because of any error in determining the valuation of property, except  
22 as authorized in subsections (9), (10), (11), and (12) of this section  
23 nor may any refunds be made if a bona fide purchaser has acquired  
24 rights that would preclude the assessment and collection of the  
25 refunded tax from the property that should properly have been charged  
26 with the tax. Any refunds made on delinquent taxes shall include the  
27 proportionate amount of interest and penalties paid. However, no  
28 refunds as a result of an incorrect payment authorized under subsection  
29 (8) of this section made by a third party payee shall be granted. The  
30 county treasurer may deduct from moneys collected for the benefit of  
31 the state's levy, refunds of the state levy including interest on the  
32 levy as provided by this section and chapter 84.68 RCW.

33 The county treasurer of each county shall make all refunds  
34 determined to be authorized by this section, and by the first Monday in  
35 February of each year, report to the county legislative authority a  
36 list of all refunds made under this section during the previous year.  
37 The list is to include the name of the person receiving the refund, the  
38 amount of the refund, and the reason for the refund.

1        NEW SECTION.   **Sec. 3.**   This act is necessary for the immediate  
2   preservation of the public peace, health, or safety, or support of the  
3   state government and its existing public institutions, and takes effect  
4   immediately.

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