

# SENATE BILL REPORT

## SB 5908

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As of January 21, 2014

**Title:** An act relating to property tax refunds.

**Brief Description:** Concerning property tax refunds.

**Sponsors:** Senators Kohl-Welles, Nelson, Hargrove, Keiser, Hobbs, Frockt and Kline.

**Brief History:**

**Committee Activity:** Governmental Operations: 1/20/14.

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### SENATE COMMITTEE ON GOVERNMENTAL OPERATIONS

**Staff:** Sam Thompson (786-7413)

**Background:** A taxpayer seeking a refund of property taxes must file a claim with the county treasurer within three years of the due date of the payment sought to be refunded. Formerly, a county legislative authority could authorize a refund of property taxes paid more than three years earlier. A 2009 enactment deleted that authority. It has been suggested that a county legislative authority should be allowed to authorize refunds of property taxes paid more than three years earlier to correct errors.

**Summary of Bill:** A county legislative authority may, upon its own motion, authorize a refund of property taxes more than three years after the payment due date.

**Appropriation:** None.

**Fiscal Note:** Not requested.

**Committee/Commission/Task Force Created:** No.

**Effective Date:** Ninety days after adjournment of session in which bill is passed.

**Staff Summary of Public Testimony:** PRO: This legislation, recommended by a King County Council member, could allow the county to provide a refund in an unusual case, dating back more than two decades, in which the county assessor assessed taxes based on an incorrect calculation of the size of the taxpayer's building.

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*This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not a part of the legislation nor does it constitute a statement of legislative intent.*

CON: The 2009 legislation deleting authority of county legislative authorities to grant refunds was enacted in response to concerns that refunds were being improperly granted. The Washington Association of County Officials may be receptive to legislation allowing the correction of errors in this context.

**Persons Testifying:** PRO: Senator Kohl-Welles, prime sponsor; Richard Mesmer, NW Art Glass, Redmond.

CON: Monty Cobb, WA Assn. of County Officials.