
HOUSE BILL 2446

State of Washington

63rd Legislature

2014 Regular Session

By Representatives Gregerson, Rodne, Carlyle, Dahlquist, Farrell, Springer, Freeman, Senn, Sullivan, Moscoso, Pettigrew, Magendanz, Pollet, Tarleton, Ryu, Stanford, Bergquist, Morrell, and Tharinger

Read first time 01/17/14. Referred to Committee on Finance.

1 AN ACT Relating to property tax assessment administration,
2 simplifying procedures for obtaining an order for refund; and amending
3 RCW 84.69.030.

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

5 **Sec. 1.** RCW 84.69.030 and 2009 c 350 s 9 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 (~~shall~~) may be made except on a claim:

9 ((+1)) (a) Verified by the person who paid the tax, the person's
10 guardian, executor or administrator; and

11 ((+2)) (b) Filed with the county treasurer within three years
12 after the due date of the payment sought to be refunded; and

13 ((+3)) (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 within
2 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 exemption
5 application that is filed under chapter 84.36 RCW within three years
6 after the due date of the payment to be refunded.

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