
SUBSTITUTE SENATE BILL 5908

State of Washington

63rd Legislature

2014 Regular Session

By Senate Governmental Operations (originally sponsored by Senators Kohl-Welles, Nelson, Hargrove, Keiser, Hobbs, Frockt, and Kline)

READ FIRST TIME 02/07/14.

1 AN ACT Relating to property tax refunds; and amending RCW
2 84.69.030.

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

4 **Sec. 1.** RCW 84.69.030 and 2009 c 350 s 9 are each amended to read
5 as follows:

6 (1) Except as provided otherwise in subsection (2) or (3) of this
7 section, no orders for a refund under this chapter (~~shall~~) may be
8 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.
7 (3) A county legislative authority may authorize a refund on a
8 claim filed more than three years after the due date of the payment
9 sought to be refunded if the claim arises from taxes paid as a result
10 of a manifest error in a description of property.

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