

# SENATE BILL REPORT

## SB 5276

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As of February 20, 2015

**Title:** An act relating to refunds of property taxes paid as a result of manifest errors in descriptions of property.

**Brief Description:** Concerning refunds of property taxes paid as a result of manifest errors in descriptions of property.

**Sponsors:** Senators Kohl-Welles, Roach and Keiser.

**Brief History:**

**Committee Activity:** Government Operations & Security (Note: Senate Resolution 8609 adopted January 27, 2015, renamed the Committee on Government Operations & State Security to Committee on Government Operations & Security): 1/26/15, 2/03/15 [DP-WM].

Ways & Means: 2/16/15.

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### SENATE COMMITTEE ON GOVERNMENT OPERATIONS & SECURITY

**Majority Report:** Do pass and be referred to Committee on Ways & Means.

Signed by Senators Roach, Chair; Benton, Vice Chair; Pearson, Vice Chair; Liias, Ranking Minority Member; Dansel, Habib and McCoy.

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

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### SENATE COMMITTEE ON WAYS & MEANS

**Staff:** Dean Carlson (786-7305)

**Background:** Taxpayers may seek refunds of property taxes, based on any of several specified grounds. Grounds for refunds include a manifest error in a description of property that is taxed, such as an error in the square footage description of a building. Generally refunds are only authorized within three years after the due date of the property tax. Formerly, a county legislative authority could authorize a refund of property taxes paid more than three years earlier. A 2009 act deleted that authority.

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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.*

**Summary of Bill:** A county legislative authority may authorize a property tax refund on a claim filed more than three years after the due date of the payment sought to be refunded if the claim arises from taxes paid as a result of a manifest error in a description of property.

**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 (Government Operations & Security):** PRO: This legislation could allow counties to provide property tax refunds in older cases involving mistakes in property descriptions that resulted in high overcharges. Mistakes may not be readily apparent to a taxpayer.

CON: A three-year limit should apply to all property tax refunds. County legislative authorities could abuse the authority granted in this bill, causing mischief.

**Persons Testifying (Government Operations & Security):** PRO: Senator Kohl-Welles, prime sponsor; Richard Mesmer, NW Art Glass, Redmond.

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

**Staff Summary of Public Testimony (Ways & Means):** PRO: I had two warehouses in Redmond with an office space in between. I found out that they applied the value of my office space and applied that value to the warehouse space. It made my property taxes go up 43 percent. The county gave me three years of refunds but wouldn't go further back. They suggested I sue them as the only way to receive a refund.

**Persons Testifying (Ways & Means):** PRO: Richard Mesmer, NW Art Glass.