

FINAL BILL REPORT

SSB 5276

C 174 L 15
Synopsis as Enacted

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

Sponsors: Senate Committee on Ways & Means (originally sponsored by Senators Kohl-Welles, Roach and Keiser).

Senate Committee on Government Operations & Security
Senate Committee on Ways & Means
House Committee on Finance

Background: A taxpayer may seek a property tax refund on any of several specified grounds. Grounds for refunds include taxes paid as a result of a manifest error in a description of property that is taxed, such as an error in the square footage description of a building. A taxpayer must seek a refund within three years of the tax due date. To correct a manifest error, a county assessor or treasurer may cancel or correct tax records up to three years preceding the year in which the error is discovered.

Prior to 2009, a county legislative authority could authorize refund of property taxes paid more than three years after the tax due date. A 2009 act deleted that authority.

Summary: A county legislative authority may authorize a property tax refund on a claim filed more than three years after the tax due date for taxes paid as a result of a manifest error in a description of property. On that basis, a county assessor or treasurer may cancel or correct tax records more than three years preceding the year in which the error is discovered, to refund or reduce taxes for a property owner.

Votes on Final Passage:

Senate	44	0	
House	96	2	(House amended)
Senate	47	0	(Senate concurred)

Effective: July 24, 2015

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