
Finance Committee

HB 1852

Brief Description: Concerning property tax refunds more than three years after the due date resulting from certain manifest errors.

Sponsors: Representatives Ramos, Pollet, Tarleton, Peterson, Appleton and Tharinger.

Brief Summary of Bill

- Eliminates the requirement that a claim must be filed for a county legislative authority to authorize a property tax refund to be processed more than three years after the due date of the payment, if the refund is the result of a manifest error.

Hearing Date: 2/7/19

Staff: Richelle Geiger (786-7139).

Background:

A taxpayer may seek a property tax refund for multiple reasons, provided in statute. Ground for refunds include taxes paid as a result of manifest error in a description of property that is taxed, such as an error in the square footage description of a building. Generally, a taxpayer must file a claim for a refund within three years of the tax due date. A county legislative authority may authorize refunds more than three years after the tax due date, if a claim is filed on the basis of the refund is a manifest error.

To correct a manifest error, a county assessor or a treasurer may cancel or correct tax records up to three years preceding the year in which the error is discovered. A county legislative authority may permit cancellations or corrections of tax records, more than three year preceding the year in which the error was discovered.

Summary of Bill:

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.

Eliminates the requirement that a claim must be filed for a county legislative authority to authorize a property tax refund to be processed more than three years after the due date of the payment, if the refund is the result of a manifest error.

Appropriation: None.

Fiscal Note: Requested on February 2, 2019.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.