# HOUSE BILL REPORT
# HB 1852

**As Passed Legislature**

**Title**: An act relating to property tax refunds more than three years after the due date resulting from certain manifest errors.

**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 History:**
**Committee Activity:**
Finance: 2/7/19, 2/25/19 [DP].
**Floor Activity:**
Passed House: 3/4/19, 96-0.
Passed Senate: 4/3/19, 48-0.
Passed Legislature.

**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 for taxes paid as the result of a manifest error.

## HOUSE COMMITTEE ON FINANCE

**Majority Report**: Do pass. Signed by 13 members: Representatives Tarleton, Chair; Walen, Vice Chair; Orcutt, Ranking Minority Member; Young, Assistant Ranking Minority Member; Chapman, Frame, Macri, Morris, Orwall, Springer, Stokesbary, Vick and Wylie.

**Staff**: Richelle Geiger (786-7139).

**Background**:

A taxpayer may seek a property tax refund for multiple reasons, provided in statute. Grounds for refunds include taxes paid as a result of manifest error in a description of property that is

---

*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.*

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 the refund claim is based on taxes paid as the result of 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 years preceding the year in which the error was discovered.

**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 for taxes paid as the result of a manifest error.

**Appropriation**: None.

**Fiscal Note**: Available.

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

**Staff Summary of Public Testimony**:

(In support) This bill allows county assessors to issue refunds to taxpayers who overpaid their taxes due to a manifest error when the county assessor finds the error. Currently, taxpayers have to file a claim for every year they wish to seek a refund. This is an administrative headache for all parties involved. This is a good government bill that makes serving the public easier.

This bill passed out of the House of Representatives last year.

(Opposed) None.

**Persons Testifying**: Representative Ramos, prime sponsor; and John Wilson, King County Assessor.

**Persons Signed In To Testify But Not Testifying**: None.