

SENATE BILL REPORT

HB 1852

As Reported by Senate Committee On:
Local Government, March 14, 2019

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: Passed House: 3/04/19, 96-0.

Committee Activity: Local Government: 3/14/19, 3/14/19 [DP].

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.

SENATE COMMITTEE ON LOCAL GOVERNMENT

Majority Report: Do pass.

Signed by Senators Takko, Chair; Short, Ranking Member; Honeyford and Lovelett.

Staff: Bonnie Kim (786-7316)

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 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

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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.

Creates Committee/Commission/Task Force that includes Legislative members: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Staff Summary of Public Testimony: PRO: This bill was brought by assessors and aims to fix a manifest error as quickly as possible. We want to make this process as simple as possible for the taxpayer. Generally, six years is the longest period possible to do a manifest error adjustment.

Persons Testifying: PRO: Representative Bill Ramos, Prime Sponsor; Michael Moran, Office of Assessments, King County Assessor.

Persons Signed In To Testify But Not Testifying: No one.