

Chapter 84.69 RCW
REFUNDS

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RCW 84.69.010 Definitions. As used in this chapter, unless the context indicates otherwise:

(1) "Taxing district" means any county, city, town, port district, school district, road district, metropolitan park district, water-sewer district, or other municipal corporation now or hereafter authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.

(2) "Tax" includes penalties and interest. [1999 c 153 s 73; 1961 c 15 s 84.69.010. Prior: 1957 c 120 s 1.]

Part headings not law—1999 c 153: See note following RCW 57.04.050.

RCW 84.69.020 Grounds for refunds—Determination—Payment—Report. On the order of the county treasurer, ad valorem taxes paid before or after delinquency must be refunded if they were:

- (1) Paid more than once;
- (2) Paid as a result of manifest error in description;

(3) Paid as a result of a clerical error in extending the tax rolls;

(4) Paid as a result of other clerical errors in listing property;

(5) Paid with respect to improvements which did not exist on assessment date;

(6) Paid under levies or statutes adjudicated to be illegal or unconstitutional;

(7) Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 84.36.389, as now or hereafter amended;

(8) Paid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person with respect to real property in which the person paying the same has no legal interest;

(9) Paid on the basis of an assessed valuation which was appealed to the county board of equalization and ordered reduced by the board;

(10) Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board: PROVIDED, That the amount refunded under subsections (9) and (10) of this section shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order;

(11) Paid as a state property tax levied upon property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: PROVIDED, HOWEVER, That the amount refunded shall only be for the difference between the state property tax paid and the amount of state property tax which would, when added to all other property taxes within the one percent limitation of Article VII, section 2 of the state Constitution equal one percent of the assessed value established by the board;

(12) Paid on the basis of an assessed valuation which was adjudicated to be unlawful or excessive: PROVIDED, That the amount refunded shall be for the difference between the amount of tax which was paid on the basis of the valuation adjudged unlawful or excessive and the amount of tax payable on the basis of the assessed valuation determined as a result of the proceeding;

(13) Paid on property acquired under RCW 84.60.050, and canceled under RCW 84.60.050(2);

(14) Paid on the basis of an assessed valuation that was reduced under RCW 84.48.065;

(15) Paid on the basis of an assessed valuation that was reduced under RCW 84.40.039; or

(16) Abated under RCW 84.70.010.

No refunds under the provisions of this section shall be made because of any error in determining the valuation of property, except as authorized in subsections (9), (10), (11), and (12) of this section nor may any refunds be made if a bona fide purchaser has acquired rights that would preclude the assessment and collection of the refunded tax from the property that should properly have been charged with the tax. Any refunds made on delinquent taxes must include the proportionate amount of interest and penalties paid. However, no refunds as a result of an incorrect payment authorized under subsection (8) of this section made by a third party payee shall be granted. The county treasurer may deduct from moneys collected for the benefit of the state's levies, refunds of the state's levies including

interest on the levies as provided by this section and chapter 84.68 RCW.

The county treasurer of each county must make all refunds determined to be authorized by this section, and by the first Monday in February of each year, report to the county legislative authority a list of all refunds made under this section during the previous year. The list is to include the name of the person receiving the refund, the amount of the refund, and the reason for the refund. [2017 3rd sp.s. c 13 s 310; 2005 c 502 s 9; 2002 c 168 s 11; 1999 sp.s. c 8 s 2. Prior: 1998 c 306 s 2; 1997 c 393 s 18; 1996 c 296 s 2; 1994 c 301 s 55; 1991 c 245 s 31; 1989 c 378 s 17; 1981 c 228 s 1; 1975 1st ex.s. c 291 s 21; 1974 ex.s. c 122 s 2; 1972 ex.s. c 126 s 2; 1971 ex.s. c 288 s 14; 1969 ex.s. c 224 s 1; 1961 c 15 s 84.69.020; prior: 1957 c 120 s 2.]

Application—Tax preference performance statement and expiration—2017 3rd sp.s. c 13 ss 301-314: See notes following RCW 84.52.065.

Intent—2017 3rd sp.s. c 13: See note following RCW 28A.150.410.

Effective date—2005 c 502: See note following RCW 1.12.070.

Severability—Effective date—1999 sp.s. c 8: See notes following RCW 84.70.010.

Applicability—1981 c 228: "Section 1(12) of the [this] amendatory act applies to only those taxes which first become due and payable subsequent to January 1, 1981: PROVIDED, HOWEVER, That this section shall not apply to any taxes which were paid under protest and which were timely paid." [1981 c 228 s 4.]

Effective dates—Severability—1975 1st ex.s. c 291: See notes following RCW 82.04.050.

Purpose—1974 ex.s. c 122: "The legislature recognizes that the operation of the provisions of RCW 84.52.065 and 84.48.080, providing for adjustments in the county-determined assessed value of property for purposes of the state property tax for schools, may, with respect to certain properties, result in a total regular property tax payment in excess of the one percent limitation provided for in Article 7, section 2 (Amendment 59) of the state Constitution. The primary purpose of this 1974 amendatory act is to provide a procedure for administrative relief in such cases, such relief to be in addition to the presently existing procedure for judicial relief through a refund action provided for in RCW 84.68.020." [1974 ex.s. c 122 s 1.]

Severability—Savings—1971 ex.s. c 288: See notes following RCW 84.40.030.

RCW 84.69.030 Refunds—Procedure—When claim for an order required. (1) Except as provided in this section, no orders for a refund under this chapter may be made except on a claim:

(a) Verified by the person who paid the tax, the person's guardian, executor, or administrator; and

(b) Filed with the county treasurer within three years after the due date of the payment sought to be refunded; and

(c) Stating the statutory ground upon which the refund is claimed.

(2) No claim for an order of refund is required for a refund that is based upon:

(a) An order of the board of equalization, state board of tax appeals, or court of competent jurisdiction justifying a refund under RCW 84.69.020 (9) through (12);

(b) A decision by the treasurer or assessor that is rendered within three years after the due date of the payment to be refunded, justifying a refund under RCW 84.69.020; or

(c) A decision by the assessor or department approving an exemption application that is filed under chapter 84.36 RCW within three years after the due date of the payment to be refunded.

(3) A county legislative authority may authorize a refund to be processed more than three years after the due date of the payment to be refunded if the refund arises from taxes paid as a result of a manifest error in a description of property. [2019 c 32 s 1; 2015 c 174 s 1; 2014 c 16 s 1; 2009 c 350 s 9; 1991 c 245 s 32; 1989 c 378 s 32; 1961 c 15 s 84.69.030. Prior: 1957 c 120 s 3.]

RCW 84.69.040 Refunds may include amounts paid to state, and county and taxing district taxes. Refunds ordered by the county legislative authority may include:

(1) A portion of amounts paid to the state treasurer by the county treasurer as money belonging to the state; and also

(2) County taxes and taxes collected by county officers for taxing districts. [1991 c 245 s 33; 1961 c 15 s 84.69.040. Prior: 1957 c 120 s 4.]

RCW 84.69.050 Refund with respect to amounts paid state. The part of the refund representing amounts paid to the state, including interest as provided in RCW 84.69.100, shall be paid from the county general fund and the department of revenue shall, upon the next succeeding settlement with the county, certify this amount refunded to the county: PROVIDED, That when a refund of tax funds pursuant to state levies is required, the department of revenue shall authorize adjustment procedures whereby counties may deduct from property tax remittances to the state the amount required to cover the state's portion of the refunds. [2003 c 23 s 6; 1988 c 222 s 31; 1973 2nd ex.s. c 5 s 1; 1961 c 15 s 84.69.050. Prior: 1957 c 120 s 5.]

RCW 84.69.060 Refunds with respect to county, state, and taxing district taxes. Refunds ordered under this chapter with respect to county, state, and taxing district taxes shall be paid by checks drawn upon the appropriate fund by the county treasurer: PROVIDED, That in making refunds on a levy code or tax code basis, the county treasurer may make an adjustment on the subsequent year's property tax payment due for the amount of the refund. [1991 c 245 s 34; 1989 c 378 s 18; 1988 c 222 s 32; 1973 2nd ex.s. c 5 s 2; 1961 c 15 s 84.69.060. Prior: 1957 c 120 s 6.]

RCW 84.69.070 Refunds with respect to taxing districts—Administrative expenses—Disposition of funds upon expiration of refund orders. Refunds ordered with respect to taxing districts, including interest as provided in RCW 84.69.100, shall be paid by checks drawn by the county treasurer upon such available funds, if any, as the taxing districts may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to such taxing district and on deposit in the county treasury. When such refunds are made as a result of taxes paid under levies or statutes adjudicated to be illegal or unconstitutional all administrative costs including interest paid on the refunds incurred by the county treasurer in making such refunds shall be a charge against the funds of such districts and/or the state on a pro rata basis until the county current expense fund is fully reimbursed for the administrative expenses incurred in making such refund: PROVIDED, That whenever orders for refunds of ad valorem taxes promulgated by the county treasurer or county legislative authority and unpaid checks shall expire and become void as provided in RCW 84.69.110, then any moneys remaining in a refund account established by the county treasurer for any taxing district may be transferred by the county treasurer from such refund account to the county current expense fund to reimburse the county for the administrative expense incurred in making refunds as prescribed herein. Any excess then remaining in the taxing district refund account may then be transferred by the county treasurer to the current expense fund of the taxing district for which the tax was originally levied and collected. [2003 c 23 s 7; 1991 c 245 s 38; 1973 2nd ex.s. c 5 s 3; 1963 c 114 s 1; 1961 c 270 s 2; 1961 c 15 s 84.69.070. Prior: 1957 c 120 s 7.]

RCW 84.69.080 Refunds with respect to taxing districts—Not to be paid from county funds. Neither any county nor its officers shall refund amounts on behalf of a taxing district from county funds. [1961 c 15 s 84.69.080. Prior: 1957 c 120 s 8.]

RCW 84.69.090 To whom refund may be paid. The payment of refunds shall be made payable, at the election of the appropriate treasurer, to the taxpayer, his or her guardian, executor, or administrator or the owner of record of the property taxed, his or her guardian, executor, or administrator. [2013 c 23 s 381; 1961 c 15 s 84.69.090. Prior: 1957 c 120 s 9.]

RCW 84.69.100 Refunds shall include interest—Written protests not required—Rate of interest. Unless otherwise stated, refunds of taxes made pursuant to RCW 84.69.010 through 84.69.090 shall include interest from the date of collection of the portion refundable: PROVIDED, That refunds on a state, county, or district-wide basis shall not commence to accrue interest until six months following the date of the final order of the court. No written protest by individual taxpayers need to be filed to receive a refund on a state, county, or district-wide basis. The rate of interest shall be the equivalent coupon issue yield (as published by the Board of Governors of the Federal Reserve System) of the average bill rate for twenty-six week treasury bills as determined at the first bill market auction

conducted after June 30th of the calendar year preceding the date the taxes were paid. The department of revenue shall adopt this rate of interest by rule. [2002 c 168 s 12; 1997 c 67 s 1; 1989 c 14 s 6; 1987 c 319 s 1; 1973 2nd ex.s. c 5 s 4; 1961 c 15 s 84.69.100. Prior: 1957 c 120 s 10.]

Application—1997 c 67: "This act applies to claims made after January 1, 1998." [1997 c 67 s 2.]

RCW 84.69.110 Expiration date of refund orders. Every order for refund of ad valorem taxes promulgated by the county treasurer or county legislative authority under authority of this chapter as hereafter amended shall expire and be void three years from the date of the order and all unpaid checks shall become void. [1991 c 245 s 39; 1961 c 15 s 84.69.110. Prior: 1957 c 120 s 11.]

RCW 84.69.120 Action on rejected claim—Time for commencement. If the county treasurer rejects a claim or fails to act within six months from the date of filing of a claim for refund in whole or in part, the person who paid the taxes, the person's guardian, executor, or administrator may within one year after the date of the filing of the claim commence an action in the superior court against the county to recover the taxes which the county treasurer has refused to refund. [1991 c 245 s 40; 1989 c 378 s 33; 1981 c 228 s 2; 1961 c 15 s 84.69.120. Prior: 1957 c 120 s 12.]

RCW 84.69.130 Claim prerequisite to action—Recovery limited to ground asserted. No action shall be commenced or maintained under this chapter unless a claim for refund shall have been filed in compliance with the provisions of this chapter, and no recovery of taxes shall be allowed in any such action upon a ground not asserted in the claim for refund. [1961 c 15 s 84.69.130. Prior: 1957 c 120 s 13.]

RCW 84.69.140 Interest shall be allowed on amount recovered. In any action in which recovery of taxes is allowed by the court, the plaintiff is entitled to interest on the taxes for which recovery is allowed at the rate specified in RCW 84.69.100 from the date of collection of the tax to the date of entry of judgment, and such accrued interest shall be included in the judgment. [1989 c 378 s 34; 1988 c 222 s 33; 1961 c 15 s 84.69.140. Prior: 1957 c 120 s 14.]

RCW 84.69.150 Refunds within sixty days. Notwithstanding any other laws to the contrary, any taxes paid before or after delinquency may be refunded, without interest, by the county treasurer within sixty days after the date of payment if:

- (1) Paid more than once; or
- (2) The amount paid exceeds the amount due on the property as shown on the roll. [1961 c 15 s 84.69.150. Prior: 1957 c 120 s 15.]

RCW 84.69.160 Chapter does not supersede existing law. This chapter is enacted as a concurrent refund procedure and shall not be construed to displace or supersede any portion of the existing laws relating to refunding procedures. [1961 c 15 s 84.69.160. Prior: 1957 c 120 s 16.]

RCW 84.69.170 Payment under protest not required. The remedies herein provided shall be available regardless of whether the taxes in question were paid under protest. [1961 c 15 s 84.69.170. Prior: 1957 c 120 s 17.]

RCW 84.69.180 Property tax authority for funding refunds and abatements. (1) Taxing districts other than the state may levy a tax upon all the taxable property within the district for the purpose of:

- (a) Funding refunds paid or to be paid under this chapter, except for refunds under RCW 84.69.020(1), including interest, as ordered by the county treasurer or county legislative authority within the preceding twelve months; and
- (b) Reimbursing the taxing district for taxes abated or canceled, offset by any supplemental taxes collected under this title, other than amounts collected under RCW 84.52.018 within the preceding twelve months. This subsection (1)(b) only applies to abatements and cancellations that do not require a refund under this chapter. Abatements and cancellations that require a refund are included within the scope of (a) of this subsection.

(2) As provided in RCW 84.55.070, the provisions of chapter 84.55 RCW do not apply to a levy made by or for a taxing district under this section. [2013 c 239 s 1; 2009 c 350 s 10.]

Findings—2013 c 239: See note following RCW 84.56.020.

Application—2009 c 350 ss 10 and 11: "Sections 10 and 11 of this act apply retroactively to January 1, 2009, and apply to taxes levied under section 10 of this act for collection in 2010 and thereafter." [2009 c 350 s 12.]