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**SUBSTITUTE SENATE BILL 5276**

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AS AMENDED BY THE HOUSE

Passed Legislature - 2015 Regular Session

**State of Washington                      64th Legislature                      2015 Regular Session**

**By Senate Ways & Means (originally sponsored by Senators Kohl-Welles, Roach, and Keiser)**

READ FIRST TIME 02/25/15.

1            AN ACT Relating to refunds of property taxes paid as a result of  
2 manifest errors in descriptions of property; and amending RCW  
3 84.69.030, 84.48.065, and 84.68.150.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5            **Sec. 1.** RCW 84.69.030 and 2014 c 16 s 1 are each amended to read  
6 as follows:

7            (1) Except as provided in this section, no orders for a refund  
8 under this chapter may be made except on a claim:

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

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

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

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

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

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

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

7 (3) A county legislative authority may authorize a refund on a  
8 claim filed more than three years after the due date of the payment  
9 sought to be refunded if the claim arises from taxes paid as a result  
10 of a manifest error in a description of property.

11 **Sec. 2.** RCW 84.48.065 and 2001 c 187 s 23 are each amended to  
12 read as follows:

13 (1)(a) The county assessor or treasurer may cancel or correct  
14 assessments on the assessment or tax rolls which are erroneous due to  
15 manifest errors in description, double assessments, clerical errors  
16 in extending the rolls, and such manifest errors in the listing of  
17 the property (~~which~~) that do not involve a revaluation of property,  
18 except in the case that a taxpayer produces proof that an authorized  
19 land use authority has made a definitive change in the property's  
20 land use designation. In such a case, correction of the assessment or  
21 tax rolls may be made notwithstanding the fact that the action  
22 involves a revaluation of property. Manifest errors that do not  
23 involve a revaluation of property include the assessment of property  
24 exempted by law from taxation or the failure to deduct the exemption  
25 allowed by law to the head of a family. When the county assessor  
26 cancels or corrects an assessment, the assessor (~~shall~~) must send a  
27 notice to the taxpayer in accordance with RCW 84.40.045, advising the  
28 taxpayer that the action has been taken and notifying the taxpayer of  
29 the right to appeal the cancellation or correction to the county  
30 board of equalization, in accordance with RCW 84.40.038. When the  
31 county assessor or treasurer cancels or corrects an assessment, a  
32 record of (~~such~~) the action (~~shall~~) must be prepared, setting  
33 forth therein the facts relating to the error. The record (~~shall~~)  
34 must also set forth by legal description all property belonging  
35 exclusively to the state, any county, or any municipal corporation  
36 whose property is exempt from taxation, upon which there remains,  
37 according to the tax roll, any unpaid taxes.

38 (b) Except as otherwise provided in this subsection (1)(b), no  
39 manifest error cancellation or correction, including a cancellation

1 or correction made due to a definitive change of land use  
2 designation, (~~shall~~) may be made for any period more than three  
3 years preceding the year in which the error is discovered. However, a  
4 manifest error cancellation or correction may be made for a period  
5 more than three years preceding the year in which the error is  
6 discovered if authorized by the county legislative authority and the  
7 manifest error cancellation or correction would result in a refund or  
8 reduction of taxes for a property owner.

9 (2)(a) In the case of a definitive change of land use  
10 designation, an assessor (~~shall~~) must make corrections that involve  
11 a revaluation of property to the assessment roll when:

12 (i) The assessor and taxpayer have signed an agreement as to the  
13 true and fair value of the taxpayer's property setting forth in the  
14 agreement the valuation information upon which the agreement is  
15 based; and

16 (ii) The assessment roll has previously been certified in  
17 accordance with RCW 84.40.320.

18 (b) In all other cases, an assessor (~~shall~~) must make  
19 corrections that involve a revaluation of property to the assessment  
20 roll when:

21 (i) The assessor and taxpayer have signed an agreement as to the  
22 true and fair value of the taxpayer's property setting forth in the  
23 agreement the valuation information upon which the agreement is  
24 based; and

25 (ii) The following conditions are met:

26 (A) The assessment roll has previously been certified in  
27 accordance with RCW 84.40.320;

28 (B) The taxpayer has timely filed a petition with the county  
29 board of equalization pursuant to RCW 84.40.038 for the current  
30 assessment year;

31 (C) The county board of equalization has not yet held a hearing  
32 on the merits of the taxpayer's petition.

33 (3) The assessor (~~shall~~) must issue a supplementary roll or  
34 rolls including such cancellations and corrections, and the  
35 assessment and levy (~~shall~~) have the same force and effect as if  
36 made in the first instance, and the county treasurer (~~shall~~) must  
37 proceed to collect the taxes due on the rolls as modified.

38 **Sec. 3.** RCW 84.68.150 and 2013 c 23 s 380 are each amended to  
39 read as follows:

1 No petition for cancellation or reduction of assessment or  
2 correction of tax rolls and the refund of taxes based thereon under  
3 RCW 84.68.110 through 84.68.150 (~~shall~~) may be considered unless  
4 filed within three years after the year in which the tax became  
5 payable or purported to become payable, unless the reduction or  
6 correction is the result of a manifest error and the county  
7 legislative authority authorizes a longer period for a refund of the  
8 claim. The maximum refund under the authority of RCW 84.68.110  
9 through 84.68.150 for each year involved in the taxpayer's petition  
10 (~~shall be~~) is two hundred dollars. Should the amount of excess tax  
11 for any such year be in excess of two hundred dollars, a refund of  
12 two hundred dollars (~~shall~~) must be allowed under RCW 84.68.110  
13 through 84.68.150, without prejudice to the right of the taxpayer to  
14 proceed as may be otherwise provided by law to recover the balance of  
15 the excess tax paid by him or her.

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