
SENATE BILL 6210

State of Washington

63rd Legislature

2014 Regular Session

By Senators Roach, Hasegawa, Kline, Fraser, McCoy, Hobbs, Kohl-Welles, Pedersen, Pearson, Keiser, Hill, Chase, Mullet, and Benton

Read first time 01/17/14. Referred to Committee on Governmental Operations.

1 AN ACT Relating to property tax assessment administration,
2 simplifying procedures for obtaining an order for refund; and amending
3 RCW 84.69.030.

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

5 **Sec. 1.** RCW 84.69.030 and 2009 c 350 s 9 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 (~~shall~~) may be made except on a claim:

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

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

13 ((+3)) (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 within
2 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 exemption
5 application that is filed under chapter 84.36 RCW within three years
6 after the due date of the payment to be refunded.

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