



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

October 31, 2017

Ordinance 18596

Proposed No. 2017-0386.3

Sponsors Kohl-Welles

1 AN ORDINANCE relating to property tax refunds; and
2 amending Ordinance 12076, Section 55, as amended, and
3 K.C.C. 4A.550.210.

4 STATEMENT OF FACTS:

5 1. In 2015, the Washington state legislature amended RCW 84.69.030 to
6 allow county legislative authorities to authorize a refund on a claim filed
7 more than three years after the due date of the payment sought to be
8 refunded if the claim arises from a manifest error in a description of
9 property. The King County council wishes to exercise this authority.

10 2. The council wishes those taxpayers who file before January 1, 2018, to
11 be eligible to recover refunds for taxes paid in 2011 and thereafter.

12 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY

13 SECTION 1. Ordinance 12076, Section 55, as amended, and K.C.C. 4A.550.210
14 are each hereby amended to read as follows:

15 A. ~~((If+))~~The manager of the finance and business operations division ~~((receives~~
16 a)) shall review all petitions ~~((from))~~ forwarded by the assessor ~~((with an indication by~~
17 the assessor that)) in accordance with K.C.C. 4A.550.200. The manager shall grant a
18 petition and issue a tax refunds to the petitioner when the assessor has determined either
19 RCW 84.69.020 or 84.60.050 has been satisfied and ~~((if))~~ the manager ~~((determines that))~~

20 has determined the petition was ~~((filed within the time limits in RCW 84.69.030, the~~
21 ~~manager shall grant the petition and issue a tax refund to the petitioner))~~ timely filed
22 under this section. If the ~~((manager receives))~~ assessor forwards a petition involving
23 issues outside of the assessor's statutory responsibilities, ~~((that))~~ and therefore ~~((has not~~
24 ~~been reviewed to determine))~~ the assessor made no determination of whether RCW
25 84.69.020 was satisfied, the manager shall ~~((make such))~~ undertake a review and make
26 such a determination. ~~((After review, i))~~ If the manager finds that RCW 84.69.020 was
27 satisfied and that the petition was timely filed under this section, the manager shall grant
28 the petition and issue a tax refund to the petitioner.

29 B. No refund shall be granted for a petition that is filed more than three years
30 after the due date of the payment sought to be refunded; except that a petition claiming a
31 manifest error in the description of the property may be granted by the manager if it is
32 filed before January 1, 2018, and is no more than six years and sixty-one days from the

33 due date of the payment sought to be refunded or if it is filed on or after January 1, 2018,

34 and is no more than six years from the due date of the payment sought to be refunded.

35

Ordinance 18596 was introduced on 9/18/2017 and passed as amended by the Metropolitan King County Council on 10/30/2017, by the following vote:

Yes: 9 - Mr. von Reichbauer, Mr. Gossett, Ms. Lambert, Mr. Dunn, Mr. McDermott, Mr. Dembowski, Mr. Upthegrove, Ms. Kohl-Welles and Ms. Balducci

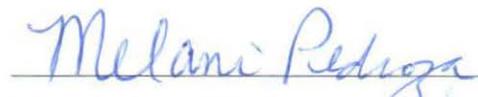
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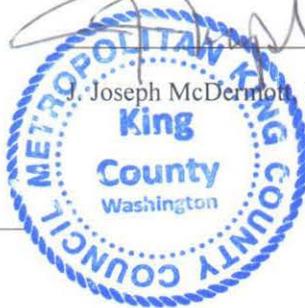
Excused: 0

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON


J. Joseph McDermott, Chair

ATTEST:


Melani Pedroza, Clerk of the Council



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CLERK
KING COUNTY COUNCIL

APPROVED this 8 day of NOVEMBER 2017.



Dow Constantine, County Executive

Attachments: None