



Legislation Text

File #: 2017-0386, Version: 3

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

STATEMENT OF FACTS:

1. In 2015, the Washington state legislature amended RCW 84.69.030 to allow county legislative authorities to authorize a refund on a claim filed more than three years after the due date of the payment sought to be refunded if the claim arises from a manifest error in a description of property. The King County council wishes to exercise this authority.
2. The council wishes those taxpayers who file before January 1, 2018, to be eligible to recover refunds for taxes paid in 2011 and thereafter.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY

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

A. ~~((If †))~~The manager of the finance and business operations division ~~((receives a))~~ shall review all petitions ~~((from))~~ forwarded by the assessor ~~((with an indication by the assessor that))~~ in accordance with K.C.C. 4A.550.200. The manager shall grant a petition and issue a tax refunds to the petitioner when the assessor has determined either RCW 84.69.020 or 84.60.050 has been satisfied and ~~((if))~~ the manager ~~((determines that))~~ has determined the petition was ~~((filed within the time limits in RCW 84.69.030, the manager shall grant the petition and issue a tax refund to the petitioner))~~ timely filed under this section. If the ~~((manager receives))~~ assessor forwards a petition involving issues outside of the assessor's statutory responsibilities, ~~((that))~~ and therefore ~~((has not been reviewed to determine))~~ the assessor made no determination of whether

RCW 84.69.020 was satisfied, the manager shall ~~((make such))~~ undertake a review and make such a determination. ~~((After review, i))~~ If the manager finds that RCW 84.69.020 was satisfied and that the petition was timely filed under this section, the manager shall grant the petition and issue a tax refund to the petitioner.

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