



Legislation Text

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AN ORDINANCE relating to property tax refunds; and amending Ordinance 12076, Section 5, as amended, and K.C.C. 4A.550.210.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 12076, Section 5, as amended, and K.C.C. 4A.550.210 are hereby amended to read as follows:

A. The manager of the finance and business operations division shall review all petitions forwarded by the assessor in accordance with K.C.C. 4A.550.200. The manager shall grant a petition and issue a tax refund to the petitioner when the assessor has determined either RCW 84.69.020 or 84.60.050 has been satisfied and the manager has determined the petition was timely filed under this section. If the assessor forwards a petition involving issues outside of the assessor's statutory responsibilities, and therefore the assessor made no determination of whether RCW 84.69.020 was satisfied, the manager shall undertake a review and make such a determination. 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. The manager may also approve a refund without a petition if the approval occurs either:

1. Within three years from the due date of the payment to be refunded under RCW 84.69.030(2)(b) or

(c); or

2. In accordance with RCW 84.69.030(3), within six years of the due date of the payment to be refunded and arises from taxes paid as a result of a manifest error in a description of property.