

NEW SECTION. Sec. 6. Sections 1 through 5 of this 1974 act shall constitute a new chapter in Title 53 RCW.

NEW SECTION. Sec. 7. If any provision of this 1974 act or its application to any person or circumstance is held invalid, the remainder of the act or the application of the provision to other persons or circumstances shall not be affected.

Passed the House February 6, 1974.
Passed the Senate February 12, 1974.
Approved by the Governor February 19, 1974.
Filed in Office of Secretary of State February 19, 1974.

CHAPTER 122
[House Bill No. 1334]
PROPERTY TAX—
CONSTITUTIONAL LIMITATION--REFUNDS

AN ACT Relating to revenue and taxation; amending section 84.69.020, chapter 15, Laws of 1961 as last amended by section 2, chapter 126, Laws of 1972 ex. sess. and RCW 84.69.020; and adding a new section to Title 84 RCW.

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

NEW SECTION. Section 1. There is added to Title 84 RCW a new section to read as follows:

The legislature recognizes that the operation of the provisions of RCW 84.52.065 and 84.48.080, providing for adjustments in the county-determined assessed value of property for purposes of the state property tax for schools, may, with respect to certain properties, result in a total regular property tax payment in excess of the one percent limitation provided for in Article 7, section 2 (Amendment 59) of the state Constitution. The primary purpose of this 1974 amendatory act is to provide a procedure for administrative relief in such cases, such relief to be in addition to the presently existing procedure for judicial relief through a refund action provided for in RCW 84.68.020.

Sec. 2. Section 84.69.020, chapter 15, Laws of 1961 as last amended by section 2, chapter 126, Laws of 1972 ex. sess. and RCW 84.69.020 are each amended to read as follows:

On order of the board of county commissioners or other county legislative authority of any county, ad valorem taxes paid before or after delinquency shall be refunded if they were:

- (1) Paid more than once; or
- (2) Paid as a result of manifest error in description; or
- (3) Paid as a result of a clerical error in extending the tax rolls; or

(4) Paid as a result of other clerical errors in listing property; or

(5) Paid with respect to improvements which did not exist on assessment date; or

(6) Paid under levies or statutes adjudicated to be illegal or unconstitutional; or

(7) Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.128 or pursuant to RCW 84.36.370 and 84.36.380; or

(8) Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same or paid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying the same has no legal interest; or

(9) Paid on the basis of an assessed valuation which was appealed to the county board of equalization and ordered reduced by the board; or

(10) Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board: PROVIDED, That the amount refunded under subsections (9) and (10) shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order.

(11) Paid as a state property tax levied upon county assessed property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: PROVIDED, HOWEVER, That the amount refunded shall only be for the difference between the state property tax paid and the amount of state property tax which would, when added to all other property taxes within the one percent limitation of Article VII, section 2 (Amendment 59) of the state Constitution equal one percent of the assessed value established by the board.

No refunds under the provisions of this section shall be made because of any error in determining the valuation of property, except as authorized in subsection (9), (10), and (11).

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