

## CHAPTER 56.

[H. B. 499.]

## EXTENSION OF TIME FOR TAX REBATES.

AN ACT relating to taxation, providing for the extension of the period within which rebates may be had upon full payment of property taxes, prescribing duties of certain state and county officers in connection therewith, and declaring that the act shall take effect immediately.

*Be it enacted by the Legislature of the State of Washington:*

Tax rebates.

SECTION 1. Whenever extraordinary conditions, involving the revaluation of the property of any county for assessment purposes, have caused such delay in the completion of the assessment process as to have made it impossible for any county treasurer to give timely notice to taxpayers of the amount of their taxes due, such county treasurer may apply to the state tax commission for an order extending the period within which rebates may be had upon full payment of taxes. His application shall state fully the facts upon which such request for extension is based. Upon receipt of any such application the tax commission shall make such inquiry and investigation as may be necessary to determine whether or not there is any likelihood that a considerable number of taxpayers will be deprived of the rebate privilege for lack of notice, and through no fault of their own. If the commission upon investigation deems the application meritorious it shall issue its order extending the rebate period for such time after March 15th of the year in which the taxes are due and payable as in its judgment is appropriate under the circumstances. Such extension shall in no event, however, exceed sixty days.

Effective immediately.

SEC. 2. This act is necessary for the immediate support of the state government and its existing institutions and shall take effect immediately.

Passed the House February 23, 1937.

Passed the Senate March 8, 1937.

Approved by the Governor March 12, 1937.