

without the city or town, but the voters within the city or town, and those without, shall be registered in separate registration files.

Passed the House February 16, 1939.

Passed the Senate February 15, 1939.

Approved by the Governor February 20, 1939.

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## CHAPTER 16.

[H. B. 103.]

### PROPERTY ERRONEOUSLY ASSESSED.

AN ACT relating to taxation; providing for cancellation of or reduction in the assessment of property erroneously assessed through errors in description, double assessments or manifest errors in assessment which do not involve a revaluation of the property, and the correction of error in extending tax-rolls and for the refund of taxes based thereon; defining the duties of certain state and county officers in connection therewith; and declaring an emergency.

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

Proceedings  
for cancella-  
tion or  
reduction of  
erroneous  
assessment.

SECTION 1. Whenever a taxpayer believes or has reason to believe that, through error in description, double assessments or manifest errors in assessment which do not involve a revaluation of the property, he has been erroneously assessed or that a tax has been incorrectly extended against him upon the tax-rolls, and the tax based upon such erroneous assessment or incorrect extension has been paid, such taxpayer may initiate a proceeding for the cancellation or reduction of the assessment of his property and the tax based thereon or for correction of the error in extending the tax on the tax-rolls, and for the refund of the claimed erroneous tax or excessive portion thereof, by filing a petition therefor with the county assessor of the county in which the property is or was located or taxed, which petition

Petition.

shall legally describe the property, show the assessed valuation and tax placed against the property for the year or years in question and the taxpayer's reasons for believing that there was an error in the assessment within the meaning of this act, or in extending the tax upon the tax-rolls and set forth the sum to which the taxpayer desires to have the assessment reduced or the extended tax corrected.

SEC. 2. Upon the filing of the petition with the county assessor that officer shall proceed forthwith to conduct such investigation as may be necessary to ascertain and determine whether or not the assessment in question was erroneous or whether or not the tax was incorrectly extended upon the tax-rolls and if he finds there is probable cause to believe that the property was erroneously assessed, and that such erroneous assessment was due to an error in description, double assessment or manifest error in assessment which does not involve a revaluation of the property, or that the tax was incorrectly extended upon the tax-rolls, he shall endorse his findings upon the petition, and thereupon within ten days after the filing of the petition by the taxpayer forward the same to the county treasurer. If the assessor's findings be in favor of cancellation or reduction or correction he shall include therein a statement of the amount to which he recommends that the assessment and tax be reduced. It shall be the duty of the county treasurer, upon whom a petition with endorsed findings is served, as in this act provided, to endorse thereon a statement whether or not the tax against which complaint is made has in fact been paid and, if paid, the amount thereof, whereupon the county treasurer shall immediately transmit the petition to the prosecuting attorney and the prosecuting attorney shall make such investigation as he deems necessary and, within ten days

Investigation.

after receipt of the petition and findings by him, transmit the same to the state tax commission with his recommendation in respect to the granting or denial of the petition.

Order  
granting or  
denying  
petition.

SEC. 3. Upon receipt of the petition, findings and recommendations the state tax commission shall proceed to consider the same, and it may require evidence to be submitted and make such investigation as it deems necessary and for such purpose the commission shall be empowered to subpoena witnesses in order that all material and relevant facts may be ascertained. Upon the conclusion of its consideration of the petition and within thirty days after receipt thereof, the commission shall enter an order either granting or denying the petition and if the petition be granted the commission may order the assessment cancelled or reduced or the extended tax corrected upon the tax-rolls in any amount it deems proper but in no event to exceed the amount of reduction or correction recommended by the county assessor.

Refund.

SEC. 4. Certified copies of the commission's order shall be forwarded to the county assessor, the county auditor and the taxpayer, and the taxpayer shall immediately be entitled to a refund of the difference, if any, between the tax already paid and the cancelled or reduced or corrected tax based upon the order of the tax commission with legal interest on such amount from the date of payment of the original tax. Upon receipt of the commission's order the county auditor shall draw a warrant against the county tax refund fund in the amount of any tax reduction so ordered, plus legal interest to the date such warrant is issued, and such warrant shall be paid by the county treasurer out of any moneys on hand in said fund. If no funds are available in the county tax refund fund for the payment of such warrant the warrant shall bear interest and

shall be callable under such conditions as are provided by law for county warrants and such interest, if any, shall also be paid out of said fund. The commission's order shall for all purposes be considered as a judgment against the county tax refund fund and the obligation thereof shall be discharged in the same manner as provided by law for the discharge of judgments against the county for excessive taxes under the provisions of chapter 62, Laws of 1931 (Sec. 11315-1 to 11315-8, inclusive, Rem. Rev. Stat.) or any act amendatory thereof.

SEC. 5. No petition for cancellation or reduction of assessment or correction of tax-rolls and the refund of taxes based thereon under this act shall be considered if the amount of claimed erroneous or excess tax for any year involved in such petition exceeds the sum of \$200 and no such petition shall be considered unless filed within three years after the challenged tax was paid.

Maximum amount recoverable.

Three year limitation.

SEC. 6. This act is necessary for the immediate preservation of the public peace, health and safety, support of the state government and its existing public institutions and shall take effect immediately.

Effective immediately.

Passed the House February 2, 1939.

Passed the Senate February 15, 1939.

Approved by the Governor February 20, 1939.