

CHAPTER 158.

[H. B. 447.]

LIMITATIONS ON TAX REFUNDS.

AN ACT relating to refunds of excess property taxes paid under certain circumstances; and amending section 5, chapter 16, Laws 1939, as previously amended.

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

Amendment.

SECTION 1. Section 5, chapter 16, Laws of 1939, as amended by section 1, chapter 154, Laws of 1941, is amended to read as follows:

Limitation of action.

Section 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 unless filed within three (3) years after the year in which the tax became payable or purported to become payable. The maximum refund under the authority of this act for each year involved in the taxpayer's petition shall be two hundred dollars (\$200). Should the amount of excess tax for any such year be in excess of two hundred dollars (\$200). a refund of two hundred dollars (\$200) shall be allowed under this act, without prejudice to the right of the taxpayer to proceed as may be otherwise provided by law to recover the balance of the excess tax paid by him.

Maximum refund.

Passed the House March 1, 1949.

Passed the Senate March 7, 1949.

Approved by the Governor March 16, 1949.