

CHAPTER 120.

[S. B. 58.]

REFUNDING OF AD VALOREM TAXES.

AN ACT relating to the refunding of ad valorem taxes.

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

SECTION 1. As used in this act, unless the context indicates otherwise:

(1) "Taxing district" means any county, city, town, township, port district, school district, road district, metropolitan park district, water district, or other municipal corporation now or hereafter authorized by law to impose burdens upon property within the district in proportion to the value thereof, for the purpose of obtaining revenue for public purposes, as distinguished from municipal corporations authorized to impose burdens, or for which burdens may be imposed, for such purposes, upon property in proportion to the benefits accruing thereto.

Definitions.
"Taxing district."

(2) "Tax" includes penalties and interest.

"Tax."

SEC. 2. On order of the board of county commissioners ad valorem taxes paid before or after delinquency shall be refunded if they were:

Certain ad valorem taxes to be refunded.

(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.

No refunds under the provisions of this section

shall be made because of any error in determining the valuation of property.

Claim. Verifi-
cation, time for
filing and stat-
utory grounds.

SEC. 3. Except in cases wherein the board of county commissioners acts upon its own motion, no orders for a refund under this act shall be made except on a claim:

- (1) Verified by the person who paid the tax, his guardian, executor or administrator; and
- (2) Filed within three years after making of the payment sought to be refunded; and
- (3) Stating the statutory ground upon which the refund is claimed.

Refunds—
Includable
items.

SEC. 4. Refunds ordered by the board of county commissioners may include:

- (1) A portion of amounts paid to the state treasurer by the county treasurer as money belonging to the state; and also
- (2) County taxes and taxes collected by county officers for taxing districts.

Refunds when
amount paid to
state—Proced-
ure.

SEC. 5. The part of the refund representing amounts paid to the state shall be paid from the county general fund and the state auditor shall, upon the next succeeding settlement with the county, certify this amount refunded to the county.

Refunds, state
and county
taxes, paid by
check.

SEC. 6. Refunds ordered under this act with respect to county and state taxes shall be paid by checks drawn upon the appropriate fund by the county treasurer.

Refunds, tax-
ing districts—
Procedure.

SEC. 7. Refunds ordered with respect to taxing districts shall be paid by checks drawn by the county treasurer upon such available funds, if any, as the taxing districts may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to such taxing district and on deposit in the county treasury:

SEC. 8. Neither any county nor its officers shall refund amounts on behalf of a taxing district from county funds.

County not to refund for taxing district.

SEC. 9. The payment of refunds shall be made payable, at the election of the appropriate treasurer, to the taxpayer, his guardian, executor, or administrator or the owner of record of the property taxed, his guardian, executor, or administrator.

Payees designated.

SEC. 10. Refunds of taxes made pursuant to sections 1 through 9 of this act shall include interest at the rate of five percent per annum from the date of collection of the portion refundable or from the date of claim for refund, whichever is later.

Five percent interest in refund.

SEC. 11. Every order for refund of ad valorem taxes promulgated by the board of county commissioners under authority of this act as hereafter amended shall expire and be void three years from the date of the order and all unpaid checks shall become void.

Order for refund, unpaid checks, void after three years.

SEC. 12. If the board of county commissioners rejects a claim or fails to act within six months from the date of filing of a claim for refund in whole or in part, the person who paid the taxes, his guardian, executor, or administrator may within one year after the date of payment of the claimed refund amount commence an action in the superior court against the county to recover the taxes which the board of county commissioners have refused to refund.

Rejected claim — Procedure.

SEC. 13. No action shall be commenced or maintained under this act unless a claim for refund shall have been filed in compliance with the provisions of this act, and no recovery of taxes shall be allowed in any such action upon a ground not asserted in the claim for refund.

Claim for refund necessary for court action.

SEC. 14. In any action in which recovery of taxes is allowed by the court, the plaintiff is entitled to interest on the taxes for which recovery is allowed

Interest allowed when court recovery.

at a rate of five percent per annum from the date of collection of the tax to the date of entry of judgment, and such accrued interest shall be included in the judgment. This section shall not apply to taxes paid before the effective date of this act.

No interest when refund within sixty days of payment.

SEC. 15. Notwithstanding any other laws to the contrary, any taxes paid before or after delinquency may be refunded, without interest, by the county treasurer within sixty days after the date of payment if:

- (1) Paid more than once; or
- (2) The amount paid exceeds the amount due on the property as shown on the roll.

Construction of act.

SEC. 16. This act is enacted as a concurrent refund procedure and shall not be construed to displace or supersede any portion of the existing laws relating to refunding procedures.

Protest unnecessary.

SEC. 17. The remedies herein provided shall be available regardless of whether the taxes in question were paid under protest.

Passed the Senate March 7, 1957.

Passed the House March 10, 1957.

Approved by the Governor March 19, 1957.