

RESOLUTION NO. 39-17

LIMITING REFUNDS, CANCELATIONS, OR CORRECTIONS OF THE TAX ROLLS TO THE ORDINARY TIME LIMITS

WHEREAS, ordinarily in order to be timely under Washington State Law, a claim for a property tax refund under RCW 84.69 must be filed with the County Treasurer within three years of the due date of the payment sought to be refunded; and

WHEREAS, ordinarily in order to be timely under Washington State Law, a proceeding for a cancellation, reduction, correction, or refund of property taxes under RCW 84.68.110 through RCW 84.68.150 must be filed with the County Assessor within three Years of the year in which the tax became payable or purported to become payable; and

WHEREAS, ordinarily a manifest error cancellation or correction by the County Assessor or County Treasurer under RCW 84.48.065 may not be made for any period of more than three years preceding the year in which the error is discovered; and

WHEREAS, the Washington State Legislature has recently amended RCW 84.69.030 to permit refunds on claims filled more than three years after the due date of the payment sought to be refunded if the claim arises from taxes paid as the result of a manifest error in a description of the property, but only if such extension of time is authorized by the county legislative authority; and

WHEREAS, the Washington State Legislature amended RCW 84.68.150 to permit petitions for cancelling or reduction of assessment or correction of tax rolls, and the refund of taxes under RCW 84.68.110 through RCW 84.68.150 to be considered even if filed for more than three years after the year in which the tax became payable, or purported to become payable, if the reduction or corrections is the result of a manifest error, and if the county legislative authority also authorizes the extension of the time to file the petition; and

WHEREAS, the Washington State Legislature amended RCW 84.48.065 to permit the County Assessor or County Treasurer to issue a manifest error cancellation or correction for a period of more than three years preceding the year in which the error is discovered, but only if authorized by the county legislative authority; and


WHEREAS, if the Mason County Board of Commissioners were to make use of the additional authority granted by the legislature to extend the time periods for cancellations, reductions, corrections, and refunds as now provided for in RCW 84.69.030, RCW 84.68.150, and RCW 84.48.065, it could have the effect of undermining the certainty, predictability, and finality of the process by which property taxes are collected and corrections and refund requests are resolved.

NOW, THEREFORE, BE IT RESOLVED that it is in all cases the policy of Mason County to not extend, or authorize to extend, the limits otherwise provided in RCW 84.69.030, RCW 84.68.150, or RWC 84.48.065 for the cancellation, reduction, correction, or refund of property taxes for corrections of assessments or of the tax rolls, or for petition or claims seeking such cancellations, reductions, corrections, or refunds.

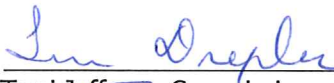
Resolution limiting refunds, cancelations, or corrections of the tax rolls to the ordinary time limits

Passed this 18<sup>th</sup> day of June <sup>1<sup>mo</sup></sup> July, 2017.

BOARD OF COUNTY COMMISSIONERS  
MASON COUNTY, WASHINGTON

  
\_\_\_\_\_  
Kevin Shutty, Chair

  
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Randy Neatherlin, Commissioner

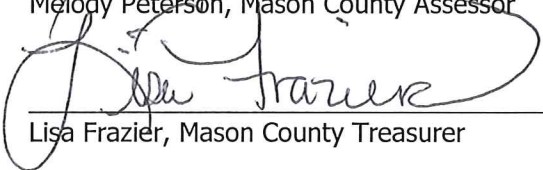
  
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Terri Jeffreys, Commissioner  
Drexler

Attest:

  
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Clerk of Board

Approved as to Content:

  
\_\_\_\_\_  
Melody Peterson, Mason County Assessor

  
\_\_\_\_\_  
Lisa Frazier, Mason County Treasurer

Approved as to Form:

  
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Chief Civil Deputy Prosecuting Attorney