

BEFORE THE BOARD OF COLUMBIA COUNTY COMMISSIONERS

A Resolution Concerning Refunds or)
Cancellations or Corrections of the Tax) **Resolution 2016-24**
Rolls Outside of the Ordinary Time)
Limits in Chapters 84.48, 84.68, And 84.69)

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

WHEREAS, ordinarily in order to be timely under Washington 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 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 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 filed 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 property; but only if such an extension of time is authorized by the county legislative authority; and

WHEREAS, the Washington State Legislature has recently amended RCW 84.68.150 to permit petitions for cancellation 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 more than three years after the year in which the tax became payable, or purported to become payable, if the reduction or correction is the result of a manifest error and if the county legislative authority also authorizes the extension of time to file the petition; and

WHEREAS, the Washington State Legislature has recently amended RCW 84.48.065 to permit the county assessor or county treasurer to issue a manifest error cancellation or correction for a period 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 Columbia 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 Columbia County to not extend, or authorize to extend, the time limits otherwise provided in RCW 84.69.030, RCW 84.68.150, or RCW 84.48.065, for the cancellation, reduction, correction, or refund of property taxes, for corrections of assessments or of the tax rolls, or for petitions or claims seeking such cancellations, reductions, corrections, or refunds.

PASSED AND ADOPTED this 7th day of September, 2016

**BOARD OF COUNTY COMMISSIONERS
COLUMBIA COUNTY, WASHINGTON**



Merle D. Jackson, Chairman




Michael A. Talbott, Commissioner



Dwight L. Robanske, Commissioner

Attest:



Leanne J. Peters
Clerk of the Board