

August 16, 1989
JMS:ve

INTRODUCED BY: SIMS

PROPOSED NO. 89-702

ORDINANCE NO. **9159**

AN ORDINANCE relating to property tax refunds; specifying the proper procedure to be followed for refund petitions filed with King County Pursuant to Chapter 84.69 RCW.

PREAMBLE:

By enacting Laws of 1989, ch. 378, §17, the State legislature amended RCW 84.69.020 to delete the necessity of an order of the county legislative authority before property taxes could be refunded. The county legislative authority retains the power to grant tax refunds on its own motion, but RCW 84.69.020 now assigns to the county treasurer the power to grant petitions for tax refunds. The county council is authorized by Art. 11 §4 of the state constitution to delegate the statutory duties of the county treasurer to any county office or officer.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Petitions for refund of taxes under RCW 84.69

shall be filed with the assessor on forms provided by the assessor. The assessor shall review all petitions for refund that involve issues within the assessor's statutory responsibilities and determine whether the provisions of RCW 84.69.020 or RCW 84.60.050 are satisfied. The assessor shall forward all petitions to the finance division with an indication of whether the assessor determined that the provisions of RCW 84.69.020 or RCW 84.60.050 were satisfied, were not satisfied, or if no such determination was made because the issues involved were not within the assessor's statutory responsibilities.

SECTION 2. If the finance division receives a petition from the assessor with an indication by the assessor that the provisions of RCW 84.69.020 or RCW 84.60.050 have been satisfied and if the finance division determines that the petition was filed within the time limits set forth in RCW 84.69.030, the finance division shall grant the petition and issue a tax refund to the petitioner. If the finance division receives a petition

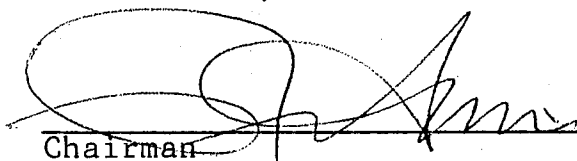
1 involving issues outside of the assessor's statutory
2 responsibilities, that therefore has not been reviewed to
3 determine whether the provisions of RCW 84.69.020 were satisfied,
4 the finance division shall make such a review. After review, if
5 the finance division finds that the provisions of RCW 84.69.020
6 are satisfied and that the petition was timely filed, the finance
7 division shall grant the petition and issue a tax refund to the
8 petitioner.

9 SECTION 3. Nothing in this ordinance shall be construed to
10 modify the rights of a taxpayer conferred by K.C.C. 4.64.010 to
11 obtain a tax refund by use of the shortened refund application
12 form procedures.

13 INTRODUCED AND READ for the first time this 28th day of
14 August 1989.

15 PASSED this 2nd day of October, 1989.

16 KING COUNTY COUNCIL
17 KING COUNTY, WASHINGTON

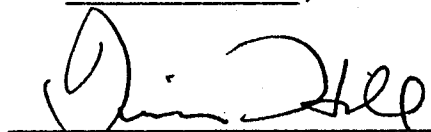
18 
19 Chairman

20 ATTEST:

21 
22

23 Clerk of the Council

24 APPROVED this 11th day of October, 1989.

25 
26 King County Executive