

FERRY COUNTY BOARD OF COUNTY COMMISSIONERS

RESOLUTION 2016-06

IN THE MATTER OF THE DISCRETION OF THE COUNTY LEGISLATIVE AUTHORITY TO AUTHORIZE REFUNDS OR CANCELLATIONS OR CORRECTIONS OF THE TAX ROLLS OUTSIDE OF THE ORDINARY TIME LIMITS.

WHEREAS, ordinarily, in order to be timely under Washington law, a claim for 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 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 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 Board of Ferry County 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 finally of the process by which property taxes are collected and corrections and refund requests are resolved.

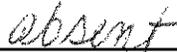
NOW, THEREFORE, BE IT RESOLVED that it is in all cases the policy of Ferry County to not extend, or authorize to extend, the time limits otherwise provided in RCW 84.69.030, RCW 84.68.150, or RCW 84.48.065 for the cancellation, reduction, correction, or refund of property taxes for corrections of assessments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

APPROVED this 21st day of March, 2016.

BOARD OF FERRY COUNTY COMMISSIONERS
FERRY COUNTY, WASHINGTON



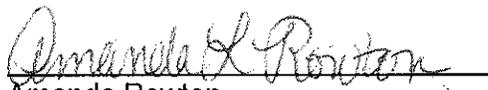
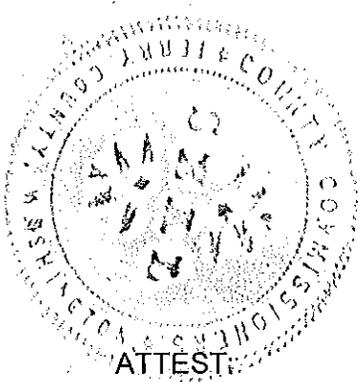
NATHAN DAVIS, Chairman



BRAD L. MILLER, Vice-Chair



MIKE BLANKENSHIP, Member


Amanda Rowton
Clerk of the Board