

RCW 84.56.430 Relisting and relevy of tax adjudged void. If any tax or portion of any tax heretofore or hereafter levied on any property liable to taxation is prevented from being collected for any year or years, by reason of any erroneous proceeding connected with either the assessment, listing, equalization, levying or collection thereof, or failure of any taxing, assessing or equalizing officer or board to give notice of any hearing or proceeding connected therewith, or, if any such tax or any portion of any such tax heretofore or hereafter levied has heretofore or is hereafter recovered back after payment by reason of any such erroneous proceedings, the amount of such tax or portion of such tax which should have been paid upon such property except for such erroneous proceeding, shall be added to the tax levied on such property for the year next succeeding the entry of final judgment adjudging such tax or portion of tax to have been void. If any tax or portion of a tax levied against any property for any year has been, or is hereafter adjudged void because of any such erroneous proceeding as hereinbefore set forth, the county and state officers authorized to levy and assess taxes on said property shall proceed, in the year next succeeding, to relist and reassess said property and to reequalize such assessment, and to relevy and collect the taxes thereon as of the year that said void tax or portion of tax was levied, in the same manner, and with the same effect as though no part of said void tax had ever been levied or assessed upon said property: PROVIDED, That such tax as reassessed and relevied shall be figured and determined at the same tax-rate as such erroneous tax was or should have been figured and determined, and in paying the tax so reassessed and relevied the taxpayer shall be credited with the amount of any taxes paid upon property retaxed for the year or years for which the reassessment is made. [1961 c 15 s 84.56.430. Prior: 1927 c 290 s 1; 1925 ex.s. c 130 s 108; RRS s 11269; prior: 1897 c 71 s 87; 1893 c 124 s 90. Formerly RCW 84.24.080.]