

RCW 84.68.140 Small claims recoveries—Payment of refunds—

Procedure. Certified copies of the order of the department of revenue shall be forwarded to the county assessor, the county auditor and the taxpayer, and the taxpayer shall immediately be entitled to a refund of the difference, if any, between the tax already paid and the canceled or reduced or corrected tax based upon the order of the department with interest on such amount from the date of payment of the original tax. Upon receipt of the order of the department the county auditor shall draw a warrant against the county tax refund fund in the amount of any tax reduction so ordered, plus interest at the rate specified in RCW 84.69.100 to the date such warrant is issued, and such warrant shall be paid by the county treasurer out of any moneys on hand in said fund. If no funds are available in the county tax refund fund for the payment of such warrant the warrant shall bear interest and shall be callable under such conditions as are provided by law for county warrants and such interest, if any, shall also be paid out of said fund. The order of the department shall for all purposes be considered as a judgment against the county tax refund fund and the obligation thereof shall be discharged in the same manner as provided by law for the discharge of judgments against the county for excessive taxes under the provisions of RCW 84.68.010 through 84.68.070 or any act amendatory thereof. [1989 c 378 s 31; 1975 1st ex.s. c 278 s 210; 1961 c 15 s 84.68.140. Prior: 1939 c 16 s 4; RRS s 11241-4.]

Construction—Severability—1975 1st ex.s. c 278: See notes following RCW 11.08.160.