

**RCW 84.69.070 Refunds with respect to taxing districts—**

**Administrative expenses—Disposition of funds upon expiration of refund orders.** Refunds ordered with respect to taxing districts, including interest as provided in RCW 84.69.100, shall be paid by checks drawn by the county treasurer upon such available funds, if any, as the taxing districts may have on deposit in the county treasury, or in the event such funds are insufficient, then out of funds subsequently accruing to such taxing district and on deposit in the county treasury. When such refunds are made as a result of taxes paid under levies or statutes adjudicated to be illegal or unconstitutional all administrative costs including interest paid on the refunds incurred by the county treasurer in making such refunds shall be a charge against the funds of such districts and/or the state on a pro rata basis until the county current expense fund is fully reimbursed for the administrative expenses incurred in making such refund: PROVIDED, That whenever orders for refunds of ad valorem taxes promulgated by the county treasurer or county legislative authority and unpaid checks shall expire and become void as provided in RCW 84.69.110, then any moneys remaining in a refund account established by the county treasurer for any taxing district may be transferred by the county treasurer from such refund account to the county current expense fund to reimburse the county for the administrative expense incurred in making refunds as prescribed herein. Any excess then remaining in the taxing district refund account may then be transferred by the county treasurer to the current expense fund of the taxing district for which the tax was originally levied and collected. [2003 c 23 s 7; 1991 c 245 s 38; 1973 2nd ex.s. c 5 s 3; 1963 c 114 s 1; 1961 c 270 s 2; 1961 c 15 s 84.69.070. Prior: 1957 c 120 s 7.]