

RCW 84.69.180 Property tax authority for funding refunds and abatements. (1) Taxing districts other than the state may levy a tax upon all the taxable property within the district for the purpose of:

(a) Funding refunds paid or to be paid under this chapter, except for refunds under RCW 84.69.020(1), including interest, as ordered by the county treasurer or county legislative authority within the preceding twelve months; and

(b) Reimbursing the taxing district for taxes abated or canceled, offset by any supplemental taxes collected under this title, other than amounts collected under RCW 84.52.018 within the preceding twelve months. This subsection (1)(b) only applies to abatements and cancellations that do not require a refund under this chapter. Abatements and cancellations that require a refund are included within the scope of (a) of this subsection.

(2) As provided in RCW 84.55.070, the provisions of chapter 84.55 RCW do not apply to a levy made by or for a taxing district under this section. [2013 c 239 § 1; 2009 c 350 § 10.]

Findings—2013 c 239: See note following RCW 84.56.020.

Application—2009 c 350 §§ 10 and 11: "Sections 10 and 11 of this act apply retroactively to January 1, 2009, and apply to taxes levied under section 10 of this act for collection in 2010 and thereafter." [2009 c 350 § 12.]