

WAC 458-18-210 Refunds—Procedure—Interest. (1) Refunds provided for by chapter 84.69 RCW are made by the following method: The taxpayer must file a claim for refund with the county. This claim must:

(a) Be verified by the person who paid the tax, his guardian, executor or administrator; and

(b) Be filed within three years after the due date of the payment sought to be refunded; and

(c) State the statutory ground upon which the refund is claimed.

(2) All claims for refunds must be certified as correct by the county assessor and treasurer and not be refunded until so ordered by the county legislative authority.

(3) For all refunds, the rate of interest is set out in WAC 458-18-220. The rate of interest is based upon the date the taxes were paid.

(4) Except as provided in subsections (5) and (6) of this section, the interest shall accrue from the time the taxes were paid until the refund is made.

(5) Refunds on a state, county or district-wide basis shall not commence to accrue interest until six months following the date of the final order of the court.

(6) Refunds may be made without interest within sixty days after the date of payment if:

(a) Paid more than once; or

(b) The amount paid exceeds the amount due on the property as shown on the tax roll.

[Statutory Authority: RCW 84.08.010, 84.08.070, and 84.36.865. WSR 10-23-059, § 458-18-210, filed 11/12/10, effective 12/13/10. Statutory Authority: RCW 84.08.010, 84.08.070, 84.69.030, 84.69.100 and 84.69.150. WSR 98-01-176, § 458-18-210, filed 12/23/97, effective 1/1/98. Statutory Authority: RCW 84.69.100 as amended by 1987 c 319 and 84.08.010(2). WSR 87-19-141 (Order PT 87-7), § 458-18-210, filed 9/23/87.]