

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON**

IN THE MATTER OF:

RESOLUTION NO. 24-018

CORRECT VALUATION OF PARCEL NO.
023745006000 FOR TAX YEARS 2017, 2018 AND
2019

WHEREAS, RCW 84.48.065 (1)(a) states, "The county assessor or treasurer may cancel or correct assessments on the assessment or tax rolls which are erroneous due to manifest errors in description, double assessments, clerical errors in extending the rolls, and such manifest errors in the listing of the property that do not involve a revaluation of property"; and

WHEREAS, RCW 84.48.065 (1)(b) states, "Except as otherwise provided in this subsection (1)(b), no manifest error cancellation or correction, including a cancellation or correction made due to a definitive change of land use designation, may be made for any period more than three years preceding the year in which the error is discovered. However, a manifest error cancellation or correction may be made for a period more than three years preceding the year in which the error is discovered if authorized by the county legislative authority and the manifest error cancellation or correction would result in a refund or reduction of taxes for a property owner"; and

WHEREAS, RCW 84.48.065 (3) states, "The assessor must issue a supplementary roll or rolls including such cancellations and corrections, and the assessment and levy have the same force and effect as if made in the first instance, and the county treasurer must proceed to collect the taxes due on the rolls as modified"; and

WHEREAS, the assessment rolls have previously been certified in accordance with RCW 84.40.320; and

WHEREAS, the manufactured home listed at 500 Goodrich Rd -- parcel No. 023745006000 -- was verified to have moved out of county in 2016, and advance tax was paid for 2016 and 2017; and

WHEREAS, the manifest error was verified by the Assessor's Office as having occurred prior to the three years as listed in RCW 84.48.065 (1)(b).

NOW THEREFORE BE IT RESOLVED that correction of the tax rolls be made by the Lewis County Assessor's Office to be reflected on the 2017, 2018, and 2019 tax years; and

NOW THEREFORE BE IT FURTHER RESOLVED that the tax difference for the aforementioned tax years be refunded to the owner/taxpayer.

DONE IN OPEN SESSION this 16th day of January, 2024.

APPROVED AS TO FORM:
Jonathan Meyer, Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON

Robert Bradley
By: Robert Bradley,
Deputy Prosecuting Attorney

Scott J. Brummer
Scott J. Brummer, Chair

ATTEST:



Lindsey R. Pollock, DVM
Lindsey R. Pollock, DVM, Vice Chair

Rieva Lester, CMC
Rieva Lester, CMC,
Clerk of the Lewis County Board of
County Commissioners

Sean D. Swope
Sean D. Swope, Commissioner