

## Washington Property Tax Updates: Smoothing the Path to Victory: Property Tax Refund Options

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Unfortunately, the prospect of a large refund may factor against the taxpayer in settlement negotiations or case decisions despite its irrelevance to a tax appeal's merits. Washington law provides several options to provide some flexibility, however. Where the disputed tax is sufficiently large relative to the county's tax base, the parties can agree at the outset to tax an undisputed amount to avoid a large refund later. If the taxpayer ends up owing more, interest at 9% applies to the additional amount. (In contrast, in 2013 only 0.15% interest applies to refunds!) If the county owes a refund, it can raise a special tax refund fund levy or credit the taxpayer against future tax bills. County representatives may not be familiar with all the options, so the ability to inform them that they may not need to write out a check could help smooth the path to settlement.

For more information, visit [APTC's Washington Property Tax Updates' page](#).