

Bond Case Briefs

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City of Spokane v. Horton

Court of Appeals of Washington, Division 3 - September 22, 2016 - P.3d - 2016 WL 5342591

City brought mandamus action against county assessor, county treasurer, and Department of Revenue (DOR), seeking to compel county to implement ordinance which would provide certain disabled or low-income citizens with real property tax exemption.

The Spokane Superior Court granted mandamus relief. Assessor, treasurer, and DOR appealed.

The Court of Appeals held that:

- Section of state constitution allowing legislature to grant property tax exemption to retired property owners does not grant authority to legislature to confer authority on municipal corporations to grant same exception, and
- City's statutory power to assess and collect taxes did not provide authority for ordinance.

City's statutory power to assess and collect taxes did not provide authority for city ordinance granting real property tax exemption to low-income seniors, persons with permanent disabilities, and disabled veterans. State constitution prohibited municipalities from assessing and collecting nonuniform taxes, and legislature explicitly qualified statutory taxing power with the caveat that such power was subject to constitutional limitations.