

Bond Case Briefs

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City of Spokane v. Horton

Supreme Court of Washington - December 7, 2017 - P.3d - 2017 WL 6049324

City brought mandamus action against county assessor and county treasurer, seeking to compel county to implement city's ordinance that granted local property tax exemption to senior citizens and disabled veterans.

The Superior Court granted mandamus relief. Assessor and treasurer appealed. The Court of Appeals reversed. City petitioned for review, which was granted.

The Supreme Court of Washington held that city did not possess the power to grant local property tax exemption.

Delegation of powers of taxation to municipal authorities was limited to statute's express language, statute allowed code cities to tax within constitutional limits, and constitution expressly authorized only the legislature the authority to enact exception to the tax uniformity requirement