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77-96

2873 MOTION NO.

A MOTION authorizing the refund of property taxes paid upon leasehold interests for which taxes levied in 1976 were cancelled by Laws 1976, 2d Ex. Sess., Ch. 61, Sec. 17.

WHEREAS, Laws 1976, 2d Ex. Sess., Ch. 61, required the cancellation of property taxes levied for collection in 1976 with respect to leasehold interests in publicly owned property, and

WHEREAS, the constitutionality of said Act was sustained by the Washington Supreme Court on January 7, 1977, in Japan Lines Ltd., et al., v. McCaffree, Supreme Court No. 44217, and

WHEREAS, various lessees of publicly owned property in King County have heretofore paid 1976 property tax levies on leasehold interests which were exempt from property taxation under said Act,

NOW, THEREFORE, be it moved by the Council of King County:

The Comptroller is hereby authorized to make refund of all property taxes paid under levies which were cancelled pursuant to Laws 1976, 2d Ex. Sess., Ch. 61, Sec. 17, plus interest at the rate of 5% per annum from the date of collection. Said refund shall be paid by check in accordance with Chapter 15, Laws 1961, Ch. 84.69 RCW.

PASSED this 14th day of Fibruary

KING COUNTY COUNCIL King County, Washington

ATTEST:

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