

MOTION NO. 5898

1 A MOTION authorizing the refund of excess ad  
2 valorem property taxes paid on property the  
3 assessed value of which was ordered reduced by  
4 the King County Board of Equalization more than  
three years after those taxes were timely paid.

5 WHEREAS, RCW 84.69.020(9) provides for the refunding of the  
6 excess portion of ad valorem taxes paid on the basis of an  
7 assessed valuation which was appealed to the county board of  
8 equalization and ordered reduced by the board, and

9 WHEREAS, RCW 84.69.030(2) requires that a claim for refund of  
10 such excess taxes be filed within three years after making of the  
11 payment sought to be refunded, except in cases "wherein the board  
12 of county commissioners acts upon its own motion", and

13 WHEREAS, a certain taxpayer made timely property tax payments  
14 in 1978 on 16 parcels of real property while timely appeals of  
15 the 1977 assessed values of those parcels were pending at the  
16 King County Board of Equalization, and

17 WHEREAS, the King County Board of Equalization rendered final  
18 orders in March 1983 reducing the 1977 assessed value of said 16  
19 parcels, and

20 WHEREAS, those Board orders have not been appealed and have  
21 become final, and

22 WHEREAS, more than three years elapsed from the time of  
23 payment of 1978 taxes on the 16 parcels until the date of the  
24 Board action establishing the fact of the overpayments, and

25 WHEREAS, the three year limitation in RCW 84.69.030(2) would  
26 bar the taxpayer from obtaining a refund without this motion, and

27 WHEREAS, the Council wishes to act on its own motion to allow  
28 the refund of overpaid taxes;

NOW, THEREFORE, BE IT MOVED by the Council of King County:

The King County Finance Director is authorized to make refunds in the amounts indicated on Exhibit A attached hereto, plus interest calculated pursuant to RCW 84.69.100, on the parcels identified on said Exhibit A. Said refund shall be paid in accordance with Chapter 84.69. RCW.

PASSED this 6th day of February, 1984.

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

Gary Grant  
Chairman

ATTEST:

Ronald A. Allen  
Deputy Clerk of the Council

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EXHIBIT A

	<u>Tax Parcel Account Number</u>	<u>Principal Amount of Refund</u>
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3	766620-0937	\$ 1.71
4	766620-0939	959.81
5	766620-0955	153.98
6	766620-0965	224.13
7	766620-0970	46.19
8	766620-0990	1,965.82
9	766620-1000	266.90
10	766620-1015	396.93
11	766620-1035	2,503.05
12	766620-1065	437.99
13	766620-1095	188.20
14	766620-1115	2,326.83
15	766620-1145	130.03
16	766620-1160	1,589.43
17	766620-1200	131.74
18	766620-1135	220.70
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