

April 29, 1986
8325A/JP/gj/sj

INTRODUCED BY: Audrey Gruger

PROPOSED NO.: 86-206

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MOTION NO. 6527

A MOTION authorizing the refund of excess ad valorem property taxes paid on property the assessed value of which was ordered reduced by the King County Board of Equalization more than three years before the tax refund petition was filed.

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

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

WHEREAS, a certain taxpayer made tax payments in 1981 and 1982 on personal property while timely appeals of 1979 and 1980 assessed values of that property were pending at the King County board of equalization, and

WHEREAS, the King County board of equalization rendered final orders in June, 1983 reducing the 1979 and 1980 assessed values of said personal property, and

WHEREAS, those board orders have not been appealed and have become final, and

WHEREAS, it was not until 1986 that the King County department of assessments made the adjustments to the assessment rolls ordered by the King County board of equalization in 1983, and consequently more than three years elapsed from the time of payment of the taxes on the personal property until the refund form was furnished to the taxpayer by the department of assessments, and

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WHEREAS, the three-year limitation in RCW 84.69.030(2) would bar the taxpayer from obtaining a refund except by motion of the council, and

WHEREAS, the council wishes to act on its own motion to allow 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 personal property identified on said Exhibit A. Said refund shall be paid in accordance with Chapter 84.69 RCW.

PASSED this 5th day of May, 1986.

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON


Chair

ATTEST:


Deputy Clerk of the Council

E X H I B I T A

NATIVE DESIGN, LTD. PERSONAL PROPERTY 1979-1980

RETAIL STORE FURNITURE, FIXTURE, INVENTORY & SUPPLIES

REFUND AMOUNT DUE

FOR 1979	\$253.16 + STATUTORY INTEREST
FOR 1980	\$225.72 + STATUTORY INTEREST