October 7, 1998 refund2

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and

Introduced By:

ROB MCKENNA
GREG NICKELS

Proposed No.:

98-621

MOTION NO 10588

A MOTION concerning untimely filed petition for a tax refund and authorizing the Treasury Division to make refund.

WHEREAS, the Department of Assessments has determined tax refunds are warranted under the provisions of RCW 84.69.020, and

WHEREAS, RCW 84.69.030(2) precludes payment of refunds beyond three years,

WHEREAS, the taxpayer has filed untimely petition for a refund of taxes for 1993.

WHEREAS, pursuant to RCW 84.69.030, the council may act on its own motion to refund taxes when the claim for refund is not filed within three years after making of the payment sought to be refunded, and

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

1	The Treasury Division is hereby authorized and requested to refund the overpaid
2	1993 taxes to the taxpayer in the amount listed in the attached petition identified as
3	Attachment A. The refund shall include interest as specified in RCW 84.69.100.
1	PASSED by a vote of 13 to 0 this 7th day of December
5	19 .98 .
5 7	KING COUNTY COUNCIL KING COUNTY, WASHINGTON
3	Aguie Miller

ATTEST:

Clerk of the Council

Attachments: Exhibit A - Request for Waiver of Statutory Time Limits

Request For Waiver Of Statutory Time Limits For Property Tax Refundance 12240 (4/29/96)

President, Pap	e' Properties, I	eby request a waiver Inc.	of the statutory time limit	for property
			ted by Assessor's tax account	
032304-9202-03	or!	legally described as _		•
	taxes for that year w	ere paid by the indiv	each tax year involved is att idual requesting the refund, date for the tax levy.	
I attest I was unable to	make a timely reque	st for refund for the	following reason:	
mailed to me a mail or certif was inadverten refund documen considerable a unclaimed fund a second notic regardless of	t our Post Officied mail): Duritly misplaced. t was discovered mount of money to. In talking t	while recently The amount uto be considered Judy in your and there is no	ice of Overpayment was of mailed by register of two office moves, to reorganizing my officenclaimed, \$6,682.25, by the King County and office I was advised follow-up by King County and the second se	red the documen the the is a that that
Signed	May N	paju	Date: August 25, 1998	3
· · · · · · · · · · · · · · · · · · ·		.)_		•
Assessor's recomme	ndation and comm	ents:	·6-	
Treasurer's recomn		iments:		
Professional Control of the Control	meNOATION_	iments:		
Professional Control of the Control	meNOATION_			

10588

PETITION FOR PROPERTY TAX REFUND

98 AUG 27 PH 2: 11

Account No.: 032304-9202-03

RETURN TO:

King County Department of Assessments 709F King County Administration Building 500 Fourth Avenue - MS 7A

(to be filled in by Assessments staff)

Seattle, WA 98104-2384

		MADE WITHIN TH	IREE YEARS F	OLLOWING	PAYMENT	OF TAXES
THE PETITIONER	Pape' Propert	ies, Inc.	ALLEGES T	HE FOLLOWING	TO BE FAC	rs:
The assessed value of as follows:	said property for ta 9892 40th Aven	kes becoming due in the ue South, Seattl	e year 19 <u>93</u> , an e WA	d the tax extende	ed upon said v	valuation, were
	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property						
Personal Property	-					
<u></u>					• • • • • • • • • • • • • • • • • • •	······································
	Date Paid	Receipt Number	Tax Paid	Interest	paid	
Entire Tax						
First Half Tax						
Second Half Tax						
reason codes). EXPLAIN BRIEFLY THUSEDED. **Was received	iE SPECIFIC CIRCU		stake or inad IMING THIS REFU or certfied iderable amou to	vertence IND; ATTACH Al mail) - mis nt to just	DDITIONAL P	AGES IF just
		VERIFIC	ATION -			•
	t that said tax be car	the contents of the for ncelled and refunded in Signature of taxpayer of Pape', Presiden	conformity with this		to the best of	my knowledge
•		Properties, Inc.				
Gary D. Pape'						
	oe¹	——————————————————————————————————————	(541) 683-5			
Gary D. Par Print or type na	oe¹	——————————————————————————————————————	(541) 683-5 Telephone nur			

City

State

Zip

Address

REASON CODES

REFUND IS MADE FOR THE FOLLOWING REASON: .

- 1. Paid more than once; or
- 2. Paid as a result of manifest error in description; or
- 3. Paid as a result of clerical error in extending the tax rolls; or
- 4. Paid as a result of other clerical errors in listing property; or
- 5. Paid with respect to improvements which did not exist on assessment date; or
- 6. Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
- Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a
 portion thereof pursuant to RCW 84.36.381 through 389; or
- 8. Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying has no legal interest; or
- 9. Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board; PROVIDED, that the amount refunded shall be only for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order; or
- 10. Paid on property acquired by a governmental entity under RCW 84.60.050.

RECO	OMMENDATION BY COUNTY ASSESSOR:
l hereb	by certify that all the statements in the foregoing petition are true, and recommend that the request for refund befor
the foll	owing reason:
DATE	County-Assessor or Deputy
APPR	ROVAL/DENIAL: COUNTY FINANCE OFFICE
()	Petition for refund is hereby APPROVED and a refund is directed to be made in the amount of plus interest at the rate specified in RCW 84.69.100, from the date of collection of the portion refundable or from the date of claim for refund, whichever is later.
, K	Petition for refund is DENIED because the claim does not qualify under RCW 84.69.020 or RCW 84.60.050 for the following reason:
	Excises the Syear Studente of Limotofons
	9-23-98. DATE Finance Division

KING COUNTY FINANCE DIVISION 600 KING COUNTY ADMINISTRATION BLDG 500 - FOURTH AVENUE, SEATTLE, WA 98104 (206) 296-3413

(800) 624-0875 ex+1,3413

PAPE PROPERTIES INC C/O GARY D PAPE* PO BOX 407

090151

105887

EUGENE OR

97440

NOTICE OF OVERPAYMENT ON PROPERTY TAX ACCOUNT: 032304-9202-03

> DATE PAID: 12/09/93

RECEIPT NUMBER: 999999

OUR RECORDS SHOW THE ABOVE KING COUNTY PROPERTY TAX ACCOUNT IS OVERPAID \$6,682.25 FOR THE FULL TAX YEAR 1993.

IF YOU ARE ENTITLED TO A REFUND, YOU MAY CLAIM IT BY COMPLETING THE ACTIONS CHECKED BELOW AND RETURNING THIS NOTICE WITH THE REQUESTED INFORM-ATION IN THE ENCLOSED ENVELOPE.

I I SIGN THE CERTIFICATION BELOW.

I PROVIDE THIS OFFICE WITH PROOF OF PAYMENT. PROOF OR PAYMENT MAY BE ESTABLISHED BY A CANCELLED CHECK, MONEY BROER OR OTHER REMITTANCE USED TO PAY THE TAX A PHOTOCOPY OF UNE UP THESE REMITTANCES OR THE CASHIER'S RECEIPT FOR THE PAYMENT.

IF YOU ARE NOT ENTITLED TO THIS REFUND, PLEASE CHECK THIS BLOCK |__| AND RETURN THIS NOTICE IN THE ENCLOSED ENVELOPE WITH INFORMATION WHICH MAY AID IN IDENTIFYING THE PARTY WHO SHOULD RECEIVE THE REFUND.

> UNDER PENALTY OF PERJURY. I CERTIFY THAT I AM ENTITLED TO THE REFUND OF THE ABOVE OVERPAYMENT.

> SIGNATURE UF TAXPAYER ENTITLED TO REFUND PAPE Page

FOR OFFICE USE ONLY 032304920203 001 9312090008 93 ATC240C3

Dropouty: 9892 40thane & (Huster