

October 22, 1998
refund3
clerk 10/23/98

Introduced By:

ROB MCKENNA
GREG NICKELS

Proposed No.:

98-668

MOTION NO. **10597**

A MOTION concerning untimely filed petitions for tax refunds and authorizing the treasury division to make refunds.

WHEREAS, the department of assessments has determined tax refunds are warranted under RCW 84.69.020, and

WHEREAS, the taxpayer has filed untimely petitions for refunds of taxes for 1993, 1994 and 1995, and

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

WHEREAS, under 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;

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

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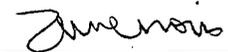
The treasury division is hereby authorized and requested to refund the overpaid 1993, 1994 and 1995 taxes to the taxpayer in the amount listed in the attached petitions identified as Exhibit A, attached to this motion. The refunds shall include interest as specified in RCW 84.69.100.

PASSED by a vote of 13 to 0 this 14th day of December, 1998.

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON


Chair

ATTEST:


Clerk of the Council

Attachments: Exhibit A - Request for Waiver of Statutory Time Limits and Petitions for Property Tax Refund

10597

* 9/25/98 Hand Delivered

Request For Waiver Of Statutory Time Limits For Property Tax Refund

RCW 84.69.020-030, KCC 4.64 as amended by Ordinance 12240 (4/29/96)

I, Edith E. Banchero hereby request a waiver of the statutory time limit for property

tax refunds specified in RCW 84.69.030 on the property designated by Assessor's tax account number

142106-9088-0 or legally described as 32923 RAILROAD AV

Qtr SE SECT 14 TWN 21 RNG 6 FOLIO C23520 Sub Area
600.000

A completed Petition for Property Tax Refund (Long Form) for each tax year involved is attached, along with proof the property taxes for that year were paid by the individual requesting the refund, and proof the conditions justifying the refund existed as of the assessment date for the tax levy.

I attest I was unable to make a timely request for refund for the following reason:

After an investigation this summer 7/14/98, our family has realized we have been paying for a sewer treatment plant Building owned by and built by the City of Black Diamond in 1992. Our family owns the open space land. Lori Lee (fam member) has been dealing with Steve Ramard 296-5144. We are in the process of getting refund for 1998, 97 & 96. The City of Black Diamond has been assigned it's own
Signed Edith E. Banchero Date: 9-22-98 acct # now.

Assessor's recommendation and comments:
APPROVE THE WAIVER - THE IMPROVEMENT ON THIS PARCEL ARE OWNED BY THE CITY OF BLACK DIAMOND AND SHOULD HAVE BEEN EXEMPT FROM TAXATION.
D. Stued 10/1/98

Treasurer's recommendation and comments:
N/O RECOMMENDATION
[Signature] 10/13/98

10597

RCW 84.69.020 provides for refund of taxes that:

1. Were paid more than once
2. Resulted from a manifest error in description (RCW 84.48.065, WAC 458-14-005(13))
3. Resulted from a clerical error in extending the tax roll (i.e. in calculating the tax)
4. Resulted from other clerical errors in listing the property (e.g. erroneous segregations/mergers)
5. Were paid on buildings or other improvements that didn't exist on the assessment date
6. Were paid under laws adjudicated to be illegal
7. Were paid through inadvertence or ignorance by a person eligible for but not receiving a senior/disabled exemption
8. Were paid by a person with no legal interest in the property involved, as a result of ignorance or error
9. Were paid on property acquired by purchase or condemnation by the State
10. Were paid on taxes assessed on a valuation later reduced by an order of the Board of Equalization, the State Board of Tax Appeals, or a court

RCW 84.69.030 requires refund petitions to be filed with the county treasurer within three years of payment of the taxes sought to be refunded, unless the Council acts on its own motion to overcome this time limit.

<p>Return this form to: King County Department of Assessments Exemptions Unit, 709F King County Administration Building 500 - 4th Avenue Seattle, Washington 98104-2384.</p>

PETITION FOR PROPERTY TAX REFUND

Account No.: 142106, 9088-09
 Petition Number: 98-443
 (to be filled in by Assessments staff)

RETURN TO:

King County Department of Assessments
 709F King County Administration Building
 500 Fourth Avenue - MS 7A
 Seattle, WA 98104-2384

10597

CLAIM FOR REFUND MUST BE MADE WITHIN THREE YEARS FOLLOWING PAYMENT OF TAXES

THE PETITIONER Edith E. Bancho ALLEGES THE FOLLOWING TO BE FACTS:
 The assessed value of said property for taxes becoming due in the year 1993, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	<u>3270</u>	<u>45,300</u>	<u>48570</u>	<u>910</u>		
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax	<u>3/14/93</u>		<u>594.24</u>	
First Half Tax				
Second Half Tax				

REFUND IS CLAIMED FOR THE FOLLOWING REASON under the provisions of RCW 84.69.020 or 84.60.050 (See reverse for reason codes). Reason Code: 8

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND; ATTACH ADDITIONAL PAGES IF NEEDED.

WE HAVE BEEN IMPROPERLY TAXED FOR A SEWER TREATMENT BUILDING, OWNED BY THE CITY OF BLACK DIAMOND, THAT WAS BUILT ~~1992~~ + ASSESSED 1992. STEVE RAMARO 296-5144 HAS HELPED GET AN ACCT # SPECIFIC TO CITY OF BLACK DIAMOND.

Said assessed value should be reduced from.....	<u>45,300</u>	to	<u>0</u>
Said tax should be reduced from.....		to	
Refund should be made to taxpayer of.....			plus interest (RCW 84.69.100)

VERIFICATION

I hereby verify, upon penalty of perjury, that the contents of the foregoing petition are true and correct to the best of my knowledge and belief, and request that said tax be cancelled and refunded in conformity with this petition.

Date: 9-22 1998 Edith E. Bancho
 Signature of taxpayer or agent (Title)

Edith E. Bancho 206-723 5739
 Print or type name on this line Telephone number

7812 - Rainier S. SEA WA 98118
 Address City State Zip

DEPT. OF ASSESSMENTS
 30 SEP 21 11 21 AM '98

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
- 7. 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.

RECOMMENDATION BY COUNTY ASSESSOR:

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be _____ for the following reason: _____

DATE

County Assessor or Deputy

APPROVAL/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.

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:

Exceeds 3 year statute of Limitations

DATE

10/13/96

Finance Division

[Signature]

10597

PETITION FOR PROPERTY TAX REFUND

Account No.: 142106-90 88-04
Petition Number: 98-444
(to be filled in by Assessments staff)

RETURN TO: King County Department of Assessments
709F King County Administration Building
500 Fourth Avenue - MS 7A
Seattle, WA 98104-2384

CLAIM FOR REFUND MUST BE MADE WITHIN THREE YEARS FOLLOWING PAYMENT OF TAXES

THE PETITIONER Edith E. Banchemo ALLEGES THE FOLLOWING TO BE FACTS:
The assessed value of said property for taxes becoming due in the year 1994, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	4860	45,300	50,160	910		
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax	10/12/94		659.79	
First Half Tax				
Second Half Tax				

REFUND IS CLAIMED FOR THE FOLLOWING REASON under the provisions of RCW 84.69.020 or 84.60.050 (See reverse for reason codes). Reason Code: 8

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND; ATTACH ADDITIONAL PAGES IF NEEDED.

Banchemo Family was incorrectly taxed since 1993 for a Black Diamond City owned sewer treatment plant building built in 1992.

Said assessed value should be reduced from..... to

Said tax should be reduced from..... to

Refund should be made to taxpayer of..... plus interest (RCW 84.69.100)

VERIFICATION

I hereby verify, upon penalty of perjury, that the contents of the foregoing petition are true and correct to the best of my knowledge and belief, and request that said tax be cancelled and refunded in conformity with this petition.

Date: 9-22 1998 Edith E. Banchemo
Signature of taxpayer or agent (Title)

Edith E. Banchemo 206-7235789
Print or type name on this line Telephone number

7812 Rainier Ave S. Sea wa 98118
Address City State Zip

10597

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
7. 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.

RECOMMENDATION BY COUNTY ASSESSOR:

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be _____ for the following reason: _____

DATE

County Assessor or Deputy

APPROVAL/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.

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:

Exceeds the three year Statute of Limitations

DATE

10/13/98

Finance Division

[Signature]

10597

PETITION FOR PROPERTY TAX REFUND

Account No.: 142106-9088-09
Petition Number: 98-445
(to be filled in by Assessments staff)

RETURN TO:

King County Department of Assessments
709F King County Administration Building
500 Fourth Avenue - MS 7A
Seattle, WA 98104-2384

CLAIM FOR REFUND MUST BE MADE WITHIN THREE YEARS FOLLOWING PAYMENT OF TAXES

THE PETITIONER Edith E. Banchemo ALLEGES THE FOLLOWING TO BE FACTS:
The assessed value of said property for taxes becoming due in the year 1995, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	5560	45,300	50,860	910		
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax	3/7		658.41(0)	
First Half Tax				
Second Half Tax				

REFUND IS CLAIMED FOR THE FOLLOWING REASON under the provisions of RCW 84.69.020 or 84.60.050 (See reverse for reason codes). Reason Code: 8

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND; ATTACH ADDITIONAL PAGES IF NEEDED.

BANCHEMO FAMILY was incorrectly taxed for a city - owned sewer treatment plant on our open space land (Black Diamond)

SEPT. 25 11 53 AM '98
KING COUNTY ASSESSMENTS

Said assessed value should be reduced from..... to
Said tax should be reduced from..... to
Refund should be made to taxpayer of..... plus interest (RCW 84.69.100)

VERIFICATION

I hereby verify, upon penalty of perjury, that the contents of the foregoing petition are true and correct to the best of my knowledge and belief, and request that said tax be cancelled and refunded in conformity with this petition.

Date: 9-22 19 98 Edith E. Banchemo
Signature of taxpayer or agent (Title)

Edith E. Banchemo 206-723 5739
Print or type name on this line Telephone number

7812 Rainier Ave S. Sea wa 98118
Address City State Zip

REASON CODES

REFUND IS MADE FOR THE FOLLOWING REASON:

10597

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
7. 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.

RECOMMENDATION BY COUNTY ASSESSOR:

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be _____ for the following reason: _____

DATE _____ County Assessor or Deputy _____

APPROVAL/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.

X 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:

Exceeds the three year statute of limitations

10/13/98

DATE

Finance Division