

05/27/99

Introduced By: Larry Phillips

Refund41
Clerk 05/27/99

Proposed No.: 1999-0308

MOTION NO. 10722

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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 the provisions of RCW 84.69.020, and

WHEREAS, the taxpayer has filed untimely petitions for refunds of taxes for 1991, 1992, 1993, 1994 and 1995.

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

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;

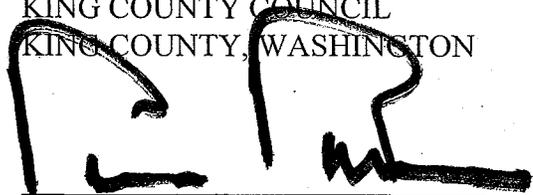
NOW, THEREFORE, BE IT MOVED by the King County Council:

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The treasury division is hereby authorized and requested to refund the overpaid 1991, 1992, 1993, 1994 and 1995 taxes to the taxpayer in the following amounts; 1991 - \$1,506.65, 1992 - \$7,280.03, 1993 - \$6,127.16, 1994 - \$7,205.75, 1995 - \$10,972.11, the amounts listed in Exhibit A (1991 and 1995 petitions and department of assessments Attachment B). The refunds shall include interest as specified in RCW 84.69.100.

PASSED by a vote of 9 to 2 on this 12th day of July, 1999.

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



VICE Chair

ATTEST:



Deputy Clerk of the Council

Attachments: Exhibit A. - Claim Forms, Assessor's Recommendation and Comments

107224

Tab 10

DEPT. OF ASSESSMENT PETITION FOR PROPERTY TAX REFUND RECEIVED

98 OCT -9 AM 10:33

NOV 25 1998

Account No.: 15172000

Petition Number: 98-452
(to be filled in by Assessments staff)

RETURN TO:

King County Department of Assessments
709F King County Administration Building DIVISION
500 Fourth Avenue - MERAL ESTATE TAX
Seattle, WA 98104-2384

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

THE PETITIONER Ash Grove Cement Company ALLEGES THE FOLLOWING TO BE FACTS:
The assessed value of said property for taxes becoming due in the year 1991, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property						
Personal Property			\$779,163	0010	10.95493	\$8,535.68

	Date Paid	Receipt Number	Tax Paid	Interest paid	
Entire Tax					
First Half Tax	4-30-91	143184	\$4,267.84		
Second Half Tax	11-4-91	099132	\$4,267.84		

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: 2 & 4

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

- 1). TAXPAYER INCLUDED SALES TAX IN REPORTING HIS ASSETS.
- 2). SUPPLIES REPORTED INCLUDED INVENTORY ITEMS AND AVERAGING WAS NOT USED.
- 3). DOUBLE ASSESSMENT WITH REAL PROPERTY.

Said assessed value should be reduced from.....	\$779,163	to	\$641,632
Said tax should be reduced from.....	\$8,535.68	to	\$7,029.03
Refund should be made to taxpayer of.....	\$1,506.65		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: 9/11/98 Signature of taxpayer or agent: Paul D. Livesay Controller - Western Region (Title)

Print or type name on this line: Paul D. Livesay Telephone number: (503) 293-2333

Address: 6720 SW Macadam #300 City: Portland State: OR Zip: 97219

107224

RECEIVED

DEPT. OF ASSESSMENTS

PETITION FOR PROPERTY TAX REFUND

NOV 25 1998 98 OCT -9 AM 10:33

KING COUNTY TREASURY DIVISION
REAL ESTATE TAX

Account No.: 15172000

Petition Number: 98-453
(to be filled in by Assessments staff)

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 Ash Grove Cement Company ALLEGES THE FOLLOWING TO BE FACTS:
The assessed value of said property for taxes becoming due in the year 1992, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property						
Personal Property			\$771,869	0010	12.11249	\$9,349.25

	Date Paid	Receipt Number	Tax Paid	Interest paid	
Entire Tax					
First Half Tax	4-29-92	519915	\$4,674.62		
Second Half Tax	11-2-92	475016	\$4,674.62		

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: 2 & 4

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

- 1). TAXPAYER INCLUDED SALES TAX IN REPORTING HIS ASSETS.
- 2). SUPPLIES REPORTED INCLUDED INVENTORY ITEMS AND AVERAGING WAS NOT USED..
- 3). DOUBLE ASSESSMENT WITH REAL PROPERTY.

Said assessed value should be reduced from.....	\$771,869	to	\$150,850
Said tax should be reduced from.....	\$9,349.25	to	\$1,827.17
Refund should be made to taxpayer of.....	\$7,522.08		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: 9/11/98 Paul D. Liversay Controller - Western Region
Signature of taxpayer or agent (Title)

Paul D. Liversay (503) 293-2333
Print or type name on this line Telephone number

6720 SW. Macadam, #300 Portland, OR 97219
Address City State Zip

107224

DEPT. OF ASSESSMENTS

PETITION FOR PROPERTY TAX REFUND

RECEIVED

88 OCT 9 AM 10: 34

Account No.: 15172000

Petition Number: 98-454
(to be filled in by Assessments staff)

NOV 25 1998

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

KING COUNTY TREASURY DIVISION
REAL ESTATE TAX

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

THE PETITIONER Ash Grove Cement Company 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						
Personal Property			\$912,031	0010	10.65750	\$9,719.97

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4-29-93	155225	\$4,859.98	
Second Half Tax	10-22-93	014228	\$4,859.98	

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: 2 & 4

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND; ATTACH ADDITIONAL PAGES IF NEEDED.
1). TAXPAYER INCLUDED SALES TAX IN REPORTING HIS ASSETS.
2). SUPPLIES REPORTED INCLUDED INVENTORY ITEMS AND AVERAGING WAS NOT USED.
3). DOUBLE ASSESSMENT WITH REAL PROPERTY.

Said assessed value should be reduced from.....	\$912,031	to	\$329,654
Said tax should be reduced from.....	\$9,719.97	to	\$3,513.29
Refund should be made to taxpayer of.....	\$6,206.68		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: 9/11/98 Paul D. Livesay Controller - Western Region
 Signature of taxpayer or agent (Title)

Paul D. Livesay (503) 293-2333
 Print or type name on this line Telephone number

6720 SW Macadam #300 Portland, OR 97219
 Address City State Zip

107224

DEPT. OF ASSESSMENTS

PETITION FOR PROPERTY TAX REFUND

RECEIVED
RETURN TO:

98 OCT -9

AM 10: 34

Account No.: 15172000

Petition Number: 98-455

(to be filled in by Assessments staff)

NOV 25 1998

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

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

REAL ESTATE TAX

THE PETITIONER Ash Grove Cement Company 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						
Personal Property			\$1,614,938	0010	10.92248	\$17,639.13

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4-28-94	157011	\$8,819.56	
Second Half Tax	10-31-94	110597	\$8,819.56	

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: 2 & 4
EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND; ATTACH ADDITIONAL PAGES IF NEEDED.
1). TAXPAYER INCLUDED SALES TAX IN REPORTING HIS ASSETS.
2). SUPPLIES REPORTED INCLUDED INVENTORY ITEMS AND AVERAGING WAS NOT USED.
3). DOUBLE ASSESSMENT WITH REAL PROPERTY.

Said assessed value should be reduced from.....	\$1,614,938	to	\$1,026,653
Said tax should be reduced from.....	\$17,639.13	to	\$11,213.60
Refund should be made to taxpayer of.....	\$6,425.53		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: 9/11/98 Paul A. Livesay Signature of taxpayer or agent Controller - Western Region (Title)

Paul A. Livesay Print or type name on this line (503) 293-2333 Telephone number

6720 SW Macadam #300 Address Portland, OR City 97219 State Zip

DEPT. OF ASSESSMENTS

98 OCT -9 AM 10:34

PETITION FOR PROPERTY TAX REFUND

107224

RECEIVED

RETURN TO:

NOV 25 1998

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

Account No.: 15172000

Petition Number: 98-456
(to be filled in by Assessments staff)

KING COUNTY TREASURY DIVISION
CLAIM FOR REFUND MUST BE MADE WITHIN THREE YEARS FOLLOWING PAYMENT OF TAXES
REAL ESTATE TAX

THE PETITIONER Ash Grove Cement Company 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						
Personal Property			\$2,075,341	0010	11.14489	\$23,129.45

	Date Paid	Receipt Number	Tax Paid	Interest paid	
Entire Tax					
First Half Tax	4-27-95	102151	\$11,564.72		
Second Half Tax	10-27-95	041178	\$11,564.72		

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: 2 & 4

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

- 1). TAXPAYER INCLUDED SALES TAX IN REPORTING HIS ASSETS.
- 2). SUPPLIES REPORTED INCLUDED INVENTORY ITEMS AND AVERAGING WAS NOT USED..
- 3). DOUBLE ASSESSMENT WITH REAL PROPERTY.

Said assessed value should be reduced from.....	\$2,075,341	to	\$1,090,844
Said tax should be reduced from.....	\$23,129.45	to	\$12,157.34
Refund should be made to taxpayer of.....	\$10,972.11		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: 9/11/98 1998 Paul D. Livesay Signature of taxpayer or agent Controller - Western Region (Title)

Paul D. Livesay Print or type name on this line (503) 293-2333 Telephone number

6720 S.W. Macadam #300, Portland, OR 97219
Address City State Zip



King County
Department of Assessments
King County Administration Bldg.
500 Fourth Avenue, Room 853
Seattle, WA 98104-2384
(206) 296-5144 FAX 296-0107

107224

RECEIVED

DEC 10 1998

KING COUNTY TREASURY DIVISION
REAL ESTATE TAX

Scott Noble
Assessor

MEMORANDUM

TO: King County Department of the Treasury

FROM: Michelle Hagen, King County Dept of Assessments

DATE: November 24, 1998

SUBJECT: Personal Property Request for Waiver of Statutory Time Limits for Property Tax Refund -- Ash Grove Cement Company

Michelle Hagen

Ash Grove Cement has requested a waiver of the statutory time limit for property tax refunds specified in RCW 84.69.030 as required by Councils' Ordinance #12240. In accordance with the ordinance the assessor has reviewed the petition and made a determination of whether the provisions of the RCW's have been satisfied. We are now forwarding these petitions to your department per the ordinance.

We believe the petitions for refund for the personal property account number#151720-00 have some merit. Please see Attachment B to this memo for corrections to that account. We would like to state that Ash Grove was aware of their assessed value for the years in question and did not file an appeal for these years. Further, we are concerned that this process becomes an avenue for circumventing the administrative process already in place.

If we can be of further service to you or the Council in processing these refunds, please advise.

ATTACHMENT B

10722

ASSESSOR'S RECOMMENDATION AND COMMENTS TO

ASH GROVE CEMENT Co.

PETITIONS FOR REFUNDS

For tax years 1991-1995 for personal property account # 151720-00

A review of the requests for refunds for the tax years 1991 to 1995 indicates the taxpayer misclassified and overstated reported assets and supplies. It is recommended, the refunds on personal property be granted with the following corrections:

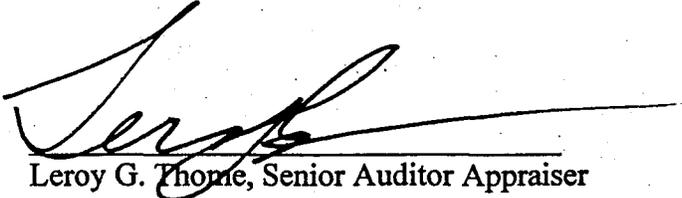
Petition # 98-452 tax year 1991 no corrections

Petition # 98-453 tax year 1992 an error was found in the calculation of the revised assessed value. The petitioner calculated the revised assessed value to be \$ 150,850. Using the information provided by the petitioner the revised assessed value would be \$ 170,834. The result would be assessed value reduced from \$ 771,869 to \$ 170,834 and the tax reduced from \$ 9,349.25 to \$ 2,069.22 which gives a refund of \$ 7,280.03 not the \$ 7,522.08 as requested.

Petition # 98-454 tax year 1993 an error was found in the calculation of the revised assessed value. The petitioner calculated the revised assessed value to be \$ 329,654. Using the information provided by the petitioner the revised assessed value would be \$ 337,116. The result would be assessed value reduced from \$ 912,031 to \$ 337,116 and the tax reduced from \$ 9,719.97 to \$ 3,592.81 which gives a refund of \$ 6,127.16 not the \$ 6,206.68 as requested.

Petition # 98-455 tax year 1994 an error was found in the calculation of the revised assessed value. The petitioner calculated the revised assessed value to be \$ 1,026,653. Using the information provided by the petitioner the revised assessed value would be \$ 955,221. The result would be assessed value reduced from \$ 1,614,938 to \$ 955,221 and the tax reduced from \$ 17,639.13 to \$ 10,433.38 which gives a refund of \$ 7,205.75 not the \$ 6,425.53 as requested.

Petition # 98-456 tax year 1995 no corrections.



Leroy G. Thome, Senior Auditor Appraiser



**King County
Treasury Division**

King County Administration Building
500 Fourth Avenue
Seattle, WA 98104
December 10, 1998

107224

MEMORANDUM

TO: Michelle Hagen, Department of Assessments

FM: Phil Sanders, Property Tax Supervisor, Treasury Division

RE: Personal Property Request for Waiver of Statutory Time Limits for Property Tax Refund – Ash Grove Cement Company

King County Ordinance #12240 states, in part, "If either the assessors' office or the department of finance finds that the provisions of RCW 84.69.020 have been met...the department of finance shall forward the petition...to the clerk of the council."

According to your November 24, 1998, memorandum, Ash Grove Cement Company meets the requirements of RCW 84.69.020. Thus, I will forward their petitions for Council action at the end of the first quarter of 1999.