



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

September 25, 2001

Motion 11295

Proposed No. 2001-0400.1

Sponsors McKenna

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

4

5

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

8 WHEREAS, the taxpayer has filed untimely petitions for refunds of taxes for
9 1996 and 1997, and

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

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

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

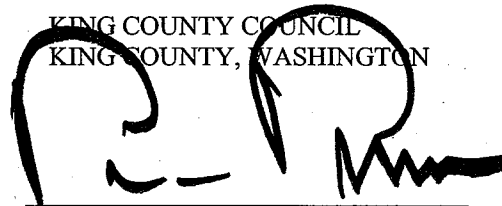
Motion 11295

16 The treasury division is hereby authorized and requested to refund the overpaid
17 1996 and 1997 taxes to the taxpayer in the amounts listed on Attachment A to this
18 motion.
19

Motion 11295 was introduced on 8/20/01 and passed by the Metropolitan King County Council on 9/24/01, by the following vote:

Yes: 12 - Mr. von Reichbauer, Ms. Miller, Ms. Fimia, Mr. Phillips, Mr. Pelz, Mr. McKenna, Ms. Sullivan, Mr. Pullen, Mr. Gossett, Ms. Hague, Mr. Thomas and Mr. Irons
No: 0
Excused: 1 - Mr. Nickels

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Pete von Reichbauer, Chair

ATTEST:

Anne Noris Deputy Clerk for

Anne Noris, Clerk of the Council

Attachments A. 1996 and 1997 petition refund forms

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)

KING COUNTY TREASURY DIVISION
REAL ESTATE TAX
MAY 14 2001

PAUL KOSKOVICH, PRESIDENT
KOSKOVICH CONST. INC.

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

342406-9177-04 or legally described as CRITICAL AREA TRACT
OF ISSAQUAH SHORT PLAT # 93-03 REC NO. 9604159016

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:

THERE HAS BEEN SO MUCH CONFUSION ON THIS PARCEL
I STILL DON'T KNOW WHAT'S GOING ON, AND I'M
CERTAIN I PAID WRONGFUL TAX NOT YET REFUNDED

Signed Paul D. Koskovich Date: 4-29-01

Assessor's recommendation and comments:
THE CRITICAL AREA TRACT IS OWNED BY THE
CITY OF ISSAQUAH AND NOT KOSKOVICH
CONSTRUCTION, INC. TAXPAYER ENTITLED
TO REFUND. Ina [Signature] 5-14-2001

Treasurer's recommendation and comments:
NO RECOMMENDATION -
[Signature]
5-17-2001

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.

11295

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

PROPERTY TAX REFUND APPLICATION

Shortened form authorized by King County Code Chapter 4.64
For refunds pursuant to RCW 84.69.020 (9),(10)

APPLICATION FOR REFUND MUST BE FILED WITHIN THREE MONTHS OF THE DATE OF RECEIVING THE FINAL DECISION OF A BOARD (K.C.C. 4.64.010)

Application Number: 01-9-040

Name of Applicant: KOSKOVICH CONSTRUCTION INC

Date of Application: 04-12-2001

Reason for Refund: PARCEL OWNED BY CITY OF ISSAQUAH 9611260447

, Appellant

Number:

v.

Date of final action:

KING COUNTY ASSESSOR, Respondent

Account Number: 342406-9177-04

Levy Code: 1400/14.49176

Table with columns: TAX YEAR, ASSESSED VALUE (FROM, TO), AMOUNT OF REFUND, RECEIPT DATES, RECEIPT NUMBERS. Includes handwritten entries for 1996, 53600, 0, 75.97, 09-23-96, 000098, 10-17-97, 421329.

Paul A. Koskovich, Pres. Koskovich Const. Inc.

Signature of Applicant

PO BOX 1223

Address

ISSAQUAH, WA 98027

City

State

Zip

PHONE NUMBER (425) 392-2061

DEPT. OF ASSESSMENTS 2001 MAY 14 AM 11:01

Approval of Department of Assessments: SIGN AND RETURN TO:

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

King County Assessor or Deputy

11295

PROPERTY TAX REFUND APPLICATION

2001 400

*Shortened form authorized by King County Code Chapter 4.64
For refunds pursuant to RCW 84.69.020 (9),(10)*

APPLICATION FOR REFUND MUST BE FILED WITHIN THREE MONTHS OF THE DATE OF RECEIVING THE FINAL DECISION OF A BOARD (K.C.C. 4.64.010)

Application Number: 01-9-041

Name of Applicant: *KOSKOVICH CONSTRUCTION INC*

Date of Application: 04-12-2001

, Appellant

Reason for Refund: *PARCEL OWNED BY CITY OF ISSAQUAH 9611260447*

v.

Number:

Date of final action:

Account Number: 342406-9177-04

KING COUNTY ASSESSOR, Respondent

Levy Code: 1400 / 14.23586

TAX YEAR	ASSESSED VALUE		AMOUNT OF REFUND	RECEIPT DATES	RECEIPT NUMBERS
	FROM:	TO:			
1997	53600	0	764.29	10-17-97	421329

Paul D. Koskovich, Pres. Koskovich Const. Inc.

Signature of Applicant

PO Box 1223

Address

ISSAQUAH, WA 98027

City State Zip

PHONE NUMBER *(425) 392-2061*

DEPT. OF ASSESSMENTS
2001 MAY 14 AM 11:01

**Approval of Department of Assessments:
SIGN AND RETURN TO:**

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

Jiner [Signature]
King County Assessor or Deputy

11295