



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

September 4, 2002

Motion 11514

Proposed No. 2002-0324.1

Sponsors Phillips

1 A MOTION concerning untimely filed petitions for tax
2 refunds; authorizing treasury operations to refund
3 overpaid property taxes to a taxpayer for the years 1987
4 through 1997.

5

6

7

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

8

9

 WHEREAS, the taxpayer has filed untimely petitions for refunds of taxes for
10 1987 through 1997, and

10

11

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

12

13

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

14

15

16

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

17 Treasury operations is hereby authorized and requested to refund the overpaid
18 1987 through 1997 taxes to the taxpayer in the amounts listed on Attachment A to this
19 motion (1987 through 1997 refund petitions).

20

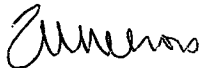
Motion 11514 was introduced on 7/22/2002 and passed by the Metropolitan King County Council on 9/3/2002, by the following vote:

Yes: 13 - Ms. Sullivan, Ms. Edmonds, Mr. von Reichbauer, Ms. Lambert, Mr. Phillips, Mr. Pelz, Mr. McKenna, Mr. Constantine, Mr. Pullen, Mr. Gossett, Ms. Hague, Mr. Irons and Ms. Patterson
No: 0
Excused: 0

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON


Cynthia Sullivan, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments A. Request for Waiver of Statutory Time Limits for Property Tax Refund

11514

Attachment A

2002 324

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, James T. Stapleton 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 18-25-07-9034-05 or legally described as _____

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:

Assessor was using an erroneous description of property. I presented an accurate survey & had county correct acreage in 1984. But county reverted back to increased erroneous acreage without notifying me. Tax bill does not show acreage & I just became aware of this error this year.

Signed James T. Stapleton Date: 10-22-01

Assessor's recommendation and comments:
SEE ATTACHED

Treasurer's recommendation and comments:
NO RECOMMENDATION
[Signature]
6-3-02

11514

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>

11514



King County Department of Assessments

Appeals Section

King County Administration Bldg.
500 Fourth Avenue, Room 753B
Seattle, WA 98104-2384

(206) 296-5150 FAX 296-0106

April 15, 2002

King County Council

Account Number (s): 182507-9034

The King County Assessor recommends reducing the assessed value of subject property for the following tax rolls based on a manifest error where the square footage of land was incorrect. The Assessor submits a copy of the 1974 assessment map which indicates land as 12.53 acres. Taxpayer presents deed that shows land square footage to be 10.34 acres.

This error has been corrected for the 1999 and later tax rolls.

sincerely,

A handwritten signature in cursive script that reads "Fred Byrum".

Fred Byrum
Appraiser II

KING COUNTY TREASURY OPERATIONS
REAL ESTATE TAX

APR 30 2002

RECEIVED Scott Noble

Assessor

11514

PETITION FOR PROPERTY TAX REFUND

Account No.: 182507-9034-05

Petition Number: (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 James T Stapleton ALLEGES THE FOLLOWING TO BE FACTS:
The assessed value of said property for taxes becoming due in the year 1997, and the tax extended upon said valuation, were as follows:

Table with 7 columns: Land, Improvements, Total Value, Levy Code, Tax Rate, Tax. Rows include Real Property and Personal Property.

Table with 6 columns: Date Paid, Receipt Number, Tax Paid, Interest paid. Rows include Entire Tax, First Half Tax, and 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: 4
EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND; ATTACH ADDITIONAL PAGES IF NEEDED.
Square footage error on land

Said assessed value should be reduced from 120,000 to 99,000
Said tax should be reduced from 1849.77 to 1526.07
Refund should be made to taxpayer of 323.70 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: Oct 22 2001 Signature of taxpayer or agent James T Stapleton Title owner

James T. Stapleton (425) 821-2211
Print or type name on this line Telephone number

8403 NE 129th Pl Kirkland, WA 98034
Address City State Zip

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 granted for the following reason: Manifest error - incorrect square footage of land

4/15/02
DATE

[Signature]
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 Statutory three year Statute

of Limitations
6-3-02

DATE

[Signature]
Finance Division

11514

PETITION FOR PROPERTY TAX REFUND

Account No.: 18-25-07-9034-05

Petition Number: _____

*(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 James T Stapleton ALLEGES THE FOLLOWING TO BE FACTS:
 The assessed value of said property for taxes becoming due in the year 1996, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	\$120,000		\$120,000	6395L	14.9989%	1,799.87
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax			1,799.87	
First Half Tax	4-24-96	R 6090559		
Second Half Tax	10-21-96	R 6053022		

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: 4

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

Square footage error on land

Said assessed value should be reduced from.....	<u>120,000</u>	to	<u>99,000</u>
Said tax should be reduced from.....	<u>1799.88</u>	to	<u>1484.90</u>
Refund should be made to taxpayer of.....	<u>314.98</u>		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: Oct 22, 2001 James T Stapleton owner
 Signature of taxpayer or agent (Title)

James T. Stapleton
 Print or type name on this line

(425) 821-2211
 Telephone number

8403 NE 129th Pl
 Address

Kirkland, wa.
 City State

98034
 Zip

11514

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 granted for the following reason: Manifest error - incorrect square footage of land

4/15/02
DATE

[Signature]
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 three year statute
of Limitations

6-3-02
DATE

[Signature]
Finance Division

11514

PETITION FOR PROPERTY TAX REFUND

Account No.: 18-25-07-9034-05

Petition Number: _____

(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 James T. Stapleton 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	120,000			6395L	14.96782	1796.14
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax			1797.39	
First Half Tax	5-1-95	R5126270		
Second Half Tax	10-27-95	R 5034664		

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: 4

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

square footage error on land

Said assessed value should be reduced from.....	<u>120,000</u>	to	<u>99,000</u>
Said tax should be reduced from.....	<u>1,796.14</u>	to	<u>1,481.81</u>
Refund should be made to taxpayer of.....	<u>314.33</u>		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: Oct 22, 2001 James T. Stapleton owner
 Signature of taxpayer or agent (Title)

James T. Stapleton
 Print or type name on this line

(425) 821-5232
 Telephone number

8403 NE 129th Pl
 Address

Kirkland, wa. 98034
 City State Zip

11514

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 granted for the following reason: Manifest error - miscalc from property of land

4/15/02
DATE

[Signature]
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 three year Statute
of Limitations
6-3-02

DATE

[Signature]
Finance Division

11514

PETITION FOR PROPERTY TAX REFUND

Account No.: 18-25-07-9034-05

Petition Number: _____

(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 James T. Stapleton 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	104,400		104,400	6395L	14.48761	1513.76
Personal Property						

	Date Paid	Receipt Number	TAX PAID	Interest paid
Entire Tax			1513.76	
First Half Tax	4-28-94	R 4146588		
Second Half Tax	11-1-94	R 4121957		

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: 4

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

square footage error on land

Said assessed value should be reduced from.....	<u>104,400</u>	to	<u>86,200</u>
Said tax should be reduced from.....	<u>1512.51</u>	to	<u>1248.83</u>
Refund should be made to taxpayer of.....	<u>263.68</u>		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: Oct 22 2001James T. Stapleton
Signature of taxpayer or agentowner
(Title)James T. Stapleton
Print or type name on this line(425) 821-2211
Telephone number8403 NE 129th Pl
AddressKirkland, wa.
City State98034
Zip

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 granted for the following reason: Manifest error - uncovered square footage of land

4/15/02
DATE

[Signature]
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 three year Statute
of Limitations

6-3-02
DATE

[Signature]
Finance Division

11514

PETITION FOR PROPERTY TAX REFUND

Account No.: 18-25-07-9034-05Petition Number: _____
(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 James T. Stapleton 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>104,400</u>		<u>104,400</u>	<u>6395L</u>	<u>14.52391</u>	<u>1516.30</u>
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax			<u>1516.30</u>	
First Half Tax	<u>4-30-93</u>	<u>R3516372</u>		
Second Half Tax	<u>10-15-93</u>	<u>R3638975</u>		

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: 4

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

square footage error on land

Said assessed value should be reduced from.....	<u>104,400</u>	to	<u>86,200</u>
Said tax should be reduced from.....	<u>1513.39</u>	to	<u>1251.96</u>
Refund should be made to taxpayer of.....	<u>261.43</u>		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: Oct 22 2001James T. Stapleton
Signature of taxpayer or agentowner
(Title)James T. Stapleton
Print or type name on this line(425) 821-2211
Telephone number8403 NE 129th Pl
AddressKirkland, wa.
City State98034
Zip

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 granted for the following reason: Manifest error - incorrect square footage of land

4/18/02
DATE

[Signature]
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 three year statute
of Limitations

6-3-02
DATE

[Signature]
Finance Division

11514

PETITION FOR PROPERTY TAX REFUND

Account No.: 18-25-07-9034-05Petition Number: _____
(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 James T. Stapleton 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	81,800		81,800	6395L	13.84618 19-52341	1132.62
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax			1132.62	
First Half Tax	5-31-92 4-30-92	R 2546599		
Second Half Tax	10-31-92	R 2054619		

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: 4EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND; ATTACH ADDITIONAL PAGES IF NEEDED.
square footage error on land

Said assessed value should be reduced from.....	<u>81,800</u>	to	<u>67,500</u>
Said tax should be reduced from.....	<u>1132.62</u>	to	<u>934.62</u>
Refund should be made to taxpayer of.....	<u>198.00</u>		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 Oct 22 2001
James T. Stapleton Signature of taxpayer or agent owner (Title)James T. Stapleton Print or type name on this line
(425) 821-2211 Telephone number8403 NE # 129 1/2 Pl Address
Kirkland, wa. City 98034 Zip

11514

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 granted for the following reason: Manifest error - incorrect square footage of land

4/15/02
DATE

[Signature]
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

6-3-02
DATE

[Signature]
Finance Division

11514

PETITION FOR PROPERTY TAX REFUND

Account No.: 182507-9034-05Petition Number: _____
(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 James T. Stapleton ALLEGES THE FOLLOWING TO BE FACTS:
 The assessed value of said property for taxes becoming due in the year 19 91, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	<u>81,800</u>		<u>81,800</u>	<u>6395L</u>	<u>13.25460</u>	<u>1084.23</u>
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax			<u>1084.23</u>	
First Half Tax	<u>4-29-91</u>	<u>1506254</u>		
Second Half Tax	<u>11-1-91</u>	<u>1084515</u>		

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: 4

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND; ATTACH ADDITIONAL PAGES IF NEEDED.
square footage error on land

Said assessed value should be reduced from..... 81,800 to 67,500
 Said tax should be reduced from..... 1084.23 to 894.64
 Refund should be made to taxpayer of..... 189.59 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: Oct 22 ¹⁹ 2001 James T. Stapleton Owner
 Signature of taxpayer or agent (Title)

James T. Stapleton (425) 821-2211
 Print or type name on this line Telephone number

8403 NE 129th Pl Kirkland, Wg. 98034
 Address City State Zip

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 granted for the following reason: Manifest error - incorrect square footage of land

4/15/02
DATE

[Signature]
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 three year statute
of Limitations
6-3-02

DATE [Signature] Finance Division

11514

PETITION FOR PROPERTY TAX REFUND

Account No.: 182507-9034-05

Petition Number: _____

(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 James T. Stapleton ALLEGES THE FOLLOWING TO BE FACTS:
 The assessed value of said property for taxes becoming due in the year 1990, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	59,400		59,400	6395	15.17854	901.60
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax			901.60	
First Half Tax	4-30-90	0145388		
Second Half Tax	10-25-90	0079663		

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: 4

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND; ATTACH ADDITIONAL PAGES IF NEEDED.
square footage error on land

Said assessed value should be reduced from.....	<u>59,000</u>	to	<u>49,000</u>
Said tax should be reduced from.....	<u>901.61</u>	to	<u>743.75</u>
Refund should be made to taxpayer of.....	<u>157.86</u>		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: Oct 22, 2001 James T. Stapleton owner
 Signature of taxpayer or agent (Title)

James T. Stapleton
 Print or type name on this line

(425) 821-2211
 Telephone number

8403 NE 129th pl.
 Address

Kirkland, Wa. 98034
 City State Zip

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 granted for the following reason: Manifest error - incorrect square footage of land

4/15/02
DATE

[Signature]
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

6-3-02
DATE

[Signature]
Finance Division

11514

PETITION FOR PROPERTY TAX REFUND

Account No.: 182507-9034-05

Petition Number: _____
(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, James T. Stapleton ALLEGES THE FOLLOWING TO BE FACTS:
The assessed value of said property for taxes becoming due in the year 1989, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	59,400	—	59,400	6395	15.75363	935.76
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax	5-1-89	9156281	935.76	935.76
First Half Tax	5-1-89	9156281		
Second Half Tax	10-27-89	9446546		

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: 4

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

square footage error on land

Said assessed value should be reduced from.....	<u>59,400</u>	to	<u>49,000</u>
Said tax should be reduced from.....	<u>935.77</u>	to	<u>771.93</u>
Refund should be made to taxpayer of.....	<u>163.84</u>		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: Oct 22, 1989 James T. Stapleton owner
Signature of taxpayer or agent (Title)

James T. Stapleton
Print or type name on this line

(425) 821-~~5235~~2211
Telephone number

8403 NE 129th Pl
Address

Kirkland, wa. 98034
City State Zip

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 granted for the following reason: Manifest error - incorrect square footage of land

4/15/02

DATE

[Signature]
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

6-3-02

DATE

[Signature]
Finance Division

11514

PETITION FOR PROPERTY TAX REFUND

Account No.: 18-25-07-9034-05

Petition Number: _____

(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 James T. Stapleton ALLEGES THE FOLLOWING TO BE FACTS:
 The assessed value of said property for taxes becoming due in the year 1988, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	77,000		77,000	6395	14.61991	1125.73
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid	
Entire Tax	5-2-88		1125.73		
First Half Tax	5-2-88	8143961			
Second Half Tax	10-18-88	8023133			

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: 4

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

Square footage error on land

Said assessed value should be reduced from..... 77,000 to 63,500
 Said tax should be reduced from..... 1125.73 to 928.36
 Refund should be made to taxpayer of..... 197.37 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: Oct 22 2001
James T. Stapleton owner
 Signature of taxpayer or agent (Title)

James T. Stapleton
 Print or type name on this line

(425) 821-573
 Telephone number

8403 NE 129th Pl
 Address

Kirkland, Wa.
 City State

98034
 Zip

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 granted for the following reason: Manifest error - uncorrected agency footage on land

4/15/02
DATE

fred byrum
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

6-3-02 Shumway
DATE Finance Division

11514

PETITION FOR PROPERTY TAX REFUND

Account No.: 18-25-07-9034-05

Petition Number: _____

(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 James T. Stapleton ALLEGES THE FOLLOWING TO BE FACTS:
The assessed value of said property for taxes becoming due in the year 19 87 and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	77,000		77,000	6395	14.85%	1143.88
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax	5-18-87	7207603	1143.88	
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: #2 & #4

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

Said assessed value should be reduced from.....	<u>77,000</u>	to	<u>63,500</u>
Said tax should be reduced from.....	<u>1143.89</u>	to	<u>943.33</u>
Refund should be made to taxpayer of.....	<u>200.56</u>		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: Oct 22 ²⁰⁰¹ ₁₉

James T. Stapleton
Signature of taxpayer or agent

(Title)

James T. Stapleton
Print or type name on this line

(425) 821-2211
Telephone number

8403 - NE 129th Pl
Address

Kirkland, Wa. 98034
City State Zip

11514

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 granted for the following reason: Manifest error - incorrect square footage on land

DATE 4/15/02

[Signature]
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 6-3-02

[Signature]
Finance Division