

April 18, 1996

Introduced By: Pete von Reichbauer

taxptord.sub

Proposed No.: 96-304

ORDINANCE NO. **12240**

AN ORDINANCE relating to property tax
refund petitions and amending Ordinances
Nos. 12076, Sections 54 and 55, and
K.C.C. 4.64.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 12076, Section 54 and K.C.C. 4.64

are each hereby amended to read as follows:

Petitions filed with assessor. Petitions for refund of
taxes under 84.69 RCW shall be filed with the assessor on
forms provided by the assessor. No refund shall be granted
by the council without a petition first being filed in accord
with this chapter. The assessor shall review all petitions
for refund that involve issues within the assessor's
statutory responsibilities and determine whether the
provisions of RCW 84.69.020 or RCW 84.60.050 are satisfied.
The assessor shall forward all petitions to the department of
finance with an indication of whether the assessor determined
that the provisions of RCW 84.69.020 or RCW 84.60.050 were
satisfied, were not satisfied, or if no such determination
was made because the issues involved were not within the
assessor's statutory responsibilities.

SECTION 2. Ordinance No. 12076, Section 55 and K.C.C.

4.64 are each hereby amended to read as follows:

Finance department responsibilities on petitions. If
the director of the department of finance receives a petition

1 from the assessor with an indication by the assessor that the
2 provisions of RCW 84.69.020 or RCW 84.60.050 have been
3 satisfied and if the director determines that the petition
4 was filed within the time limits set forth in RCW 84.69.030,
5 the director shall grant the petition and issue a tax refund
6 to the petitioner. If the director receives a petition
7 involving issues outside of the assessor's statutory
8 responsibilities, that therefore has not been reviewed to
9 determine whether the provisions of RCW 84.69.020 were
10 satisfied, the director shall make such a review. After
11 review, if the director finds that the provisions of RCW
12 84.69.020 are satisfied and that the petition was timely
13 filed, the director shall grant the petition and issue a tax
14 refund to the petitioner.

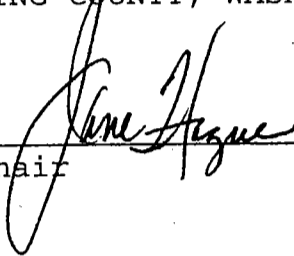
15 If either the assessors' office or the department of
16 finance finds that the provisions of RCW 84.69.020 have been
17 met, but the petition has not been filed within the time
18 period set forth in RCW 84.69.030, the department of finance
19 shall forward the petition, accompanied by a motion for the
20 council's action, to the clerk of the council. For those
21 petitions involving issues within the assessor's statutory
22 responsibilities, the assessor shall forward to the council a
23 recommendation as to whether the council should exercise its
24 discretion to waive the statutory time limits and grant the
25 petition for refund on the council's own motion. For those
26 petitions involving issues outside of the assessor's
27 statutory responsibilities, the department of finance shall
28 forward to the council a recommendation as to whether the
29 council should exercise its discretion to waive the statutory

1 time limits and grant the petition for refund on the
2 council's own motion.

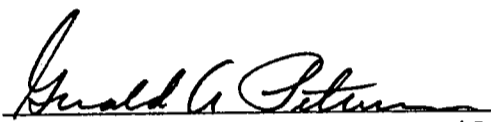
3 INTRODUCED AND READ for the first time this 18th
4 day of March, 1996.

5 PASSED by a vote of 13 to 0 this 29th day of
6 April, 1996.

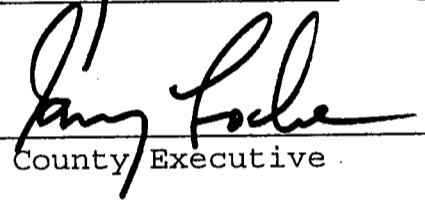
7 KING COUNTY COUNCIL
8 KING COUNTY, WASHINGTON

9 
10 _____
Chair

11 ATTEST:

12 
13 _____
Clerk of the Council

14 APPROVED this 9th day of May, 1996.

15 
16 _____
King County Executive

17 Attachments: None