

22 September 1997

Introduced By:

CHRISTOPHER VANCE

clerk 10/1/97

Proposed No.:

97-598

MOTION NO. **10357**

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

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

7 WHEREAS, the taxpayers have filed untimely petitions for refunds of taxes for
8 1991, 1992, and 1993 and

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

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

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16

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

The treasury division is hereby authorized and requested to refund the overpaid 1991, 1992, and 1993 taxes to the taxpayers in the amount listed in the attached petitions identified as Attachment A. The refunds shall include interest as specified in RCW 84.69.100.

PASSED by a vote of 13 to 0 this 8th day of

December, 1997

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

Jane Hogue
Chair

ATTEST:

[Signature]
Clerk of the Council

Attachments: Attachment A

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 Torrance 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 408940-0220-02 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:

Tax was paid based on an assessment that was appealed to the state Board of Tax Appeals.

Signed James Torrance Date: 7-21-97

Assessor's recommendation and comments:
Approve - refund was due based on Board of Equalization's order. Taxpayer failed to file refund petition in a timely manner.
D. Stovall 8/11/97

Treasurer's recommendation and comments:
NO RECOMMENDATION
[Signature]

10357

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.

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

10356

PETITION FOR PROPERTY TAX REFUND

DEPT. OF ASSESSMENTS

Account No.: 408940-0220-02

97 JUL 22 PM 4: 05

Petition Number: 97-0286
(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 SEATTLE YACHT CLUB 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	2,838,900	1,108,800	3,947,700	0010	10.65750	42,072.61
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid	
Entire Tax					
First Half Tax	4/29/93	509948	21,036.31	-0-	
Second Half Tax	10/22/93	417453	21,036.30	-0-	

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.

Reference 94-6-389 (copy attached)

Said assessed value should be reduced from.....	<u>3,947,700</u>	to	<u>3,240,800</u>
Said tax should be reduced from.....	<u>42,072.61</u>	to	<u>34,538.78</u>
Refund should be made to taxpayer of.....	<u>7,533.78</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: July 21 1997. [Signature] General Manager
Signature of taxpayer or agent (Title)

James Torrance 206-325-1000
Print or type name on this line Telephone number

1807 E Hamlin Seattle WA 98110
Address City State Zip

REASON CODES

103574

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 ~~paid~~ for the following reason: refund was due based on Board of Equalization order. Taxpayer failed to file refund petition in a timely manner.

Aug 11, 1997 [Signature]
 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 STATUTORY CLAIM PERIOD

8/21/97
 DATE

[Signature]
 Finance Division

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, Terrance DUNNING 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 302604 - 906.1 - 07 or legally described as Deeds attached to waiver.

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:

Corrected tax statements were not issued for a
municipality exempt from property taxes.

Signed Terrance Dunning, Park RE #16 Date: 7-16-97

Assessor's recommendation and comments:
Approve Waiver of Time Limits
Property was deeded to City of Seattle
Assessor filed to change to Tax Exempt
Status
Janie Clark

Treasurer's recommendation and comments:
NO RECOMMENDATION
[Signature]

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.

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

PETITION FOR PROPERTY TAX REFUND

3026 04-9061-07 Account No.:

Petition Number:

RETURN TO:

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

10357

97-0-248

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

THE PETITIONER ALLEGES THE FOLLOWING TO BE FACTS:

Seattle DEPT of Parks + Recreation
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						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	6/8/91		959.06	
Second Half Tax	10/31/91		959.06	

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:

Petitioner is a municipality exempt from property taxes.

Said assessed value should be reduced from..... to
 Said tax should be reduced from..... 1886.40 to 0
 Refund should be made to taxpayer of..... 1886.40 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: 7-16 1997
 Signature of taxpayer or agent: *Terrance Dunning*
 Parks Real Estate Manager (Title)

Terrance DUNNING
 Seattle Dept of Parks + Recreation
 Print or type name on this line

206-684-4860
 Telephone number

Address

City

State

Zip

REASON CODES

REFUND IS MADE FOR THE FOLLOWING REASON:

10357

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:

*Property was acquired by a Tax Exempt entity
was not timely exempted at the time of purchase.*

7/21/97

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 statutory claim time limits

8/21/97

DATE

[Signature]

Finance Division

10357

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, Terrance Dunning 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 302604-9061-07 or legally described as deeds attached to
waiver.

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:
Corrected tax statements were not issued for a
municipality exempt from property taxes.

Signed Terrance Dunning Date: 4.12th 97

Assessor's recommendation and comments:
APPROVE WAIVER OF TIME LIMITS - PROPERTY WAS
DEEDED TO CITY OF SEATTLE - ASSESSOR FAILED TO
CHANGE TO TAX EXEMPT STATUS
Jan Henry

Treasurer's recommendation and comments:
NO RECOMMENDATION
[Signature]

10357

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.

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

PETITION FOR PROPERTY TAX REFUND

10357

Account No.: 302604-9061-07

Petition Number: 97-0-246
(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 Seattle DEPT of Parks & Recreation 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: Tax ACCOUNT 302604-9061-07

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property				<u>0010</u>	<u>12.11249</u>	<u>2085.77</u>
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	<u>4/30/92</u>		<u>1058.73</u>	
Second Half Tax	<u>10/31/92</u>		<u>1058.72</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.

Petitioner is a municipality exempt from property taxes.

Said assessed value should be reduced from..... to _____
Said tax should be reduced from..... to _____
Refund should be made to taxpayer of..... 2085.77 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: 4-16 1997 Terrance Dunning Signature of taxpayer or agent
Parks Real Estate Manager
Seattle Dept of Parks & Rec (Title)

Terrance Dunning 206-684-4860
Parks Real Estate Manager Telephone number

Print or type name on this line Telephone number

2911 Second Avenue, Fourth Floor Seattle WA 98121-1079
Address City State Zip

REASON CODES

103574

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: *Property was acquired by a governmental entity*

Was not timely exempted at the time of acquisition.

7/14/97

Bill M. Jackson

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 statutory claim time limits.

8/21/97

DATE

[Signature]

Finance Division

PETITION FOR PROPERTY TAX REFUND

10357

Account No.: 302604-9061-07
 Petition Number: 97-0-247
 (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 Seattle DEPT OF PARKS + RECREATION 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: Tax account 302604-9061-07

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property						
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	<u>6/8/93</u>		<u>988.26</u>	
Second Half Tax	<u>10/31/93</u>		<u>988.25</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.

Petitioner is a municipality exempt from property taxes.

Said assessed value should be reduced from..... to.....
 Said tax should be reduced from..... to.....
 Refund should be made to taxpayer of..... 1927.64 rest plus interest (RCW 84.69.100)
is SWM JK

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: 8-16 1997 Terrance Dunning Parks Real Estate Manager
 Signature of taxpayer or agent (Title)

Terrance Dunning (206) 684-4860
Seattle Dept of Parks & Recreation
 Print or type name on this line Telephone number
2911 Second Avenue, Fourth Floor Seattle WA 98121-1079
 Address City State Zip

REASON CODES

10357

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* or the following reason: *Property was acquired by an Tax Exempt entity. Was not timely exempted at the time of transfer.*

7/14/97

DATE

Paul M. Johnson
 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:

DATE

Finance Division

10357

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, Seattle Dept. of Parks & Rec 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 957780-0355 or legally described as Lots 1 through 4 inclusive, Block 8, Wymore Addition to Seattle, according to the plat thereof recorded in

Volume 10 of Plats, page 50 in King County, Washington.
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:
The Seattle Parks Department's Accounting section had relied on assurances from King County that tax statement billings only included Surface Water

Management charges and therefore automatically approved payment without thoroughly checking the statements. The errors were just recently discovered.

Signed Donald M. Harris Date: 7-7-97
Donald M. Harris, Director of Environmental Programs

Assessor's recommendation and comments:
Recommend approved. Purchased by exempt entity but tax status not changed timely on tax roll.
Beanni Clark

Treasurer's recommendation and comments:
No Recommendation
[Signature]

10357

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>
--

103574

PETITION FOR PROPERTY TAX REFUND

Account No.: 957780-0335

Petition Number: 97-0-242
(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 Seattle Dept. of Parks & Recreation 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	22,000	--	22,000	0010	12.11249	282.87
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4/23/92	40154233	141.44	
Second Half Tax	10/15/92	40220344	141.43	

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: X4

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

Petitioner is a Municipality exempt from property tax.

Said assessed value should be reduced from.....	<u>22,000</u>	to	<u>Exempt</u>
Said tax should be reduced from.....	<u>282.87</u>	to	<u>16.40 (SWM Charges)</u>
Refund should be made to taxpayer of.....	<u>266.47</u>		<u>plus interest (RCW 84.69.100)</u>

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: July 7 19 97 Donald M Harris Director
Signature of taxpayer or agent (Title)

Donald M. Harris, Director
of Environmental Programs

684-8018

Print or type name on this line

Telephone number

2911 Second Avenue, Fourth Floor Seattle Washington 98121
Address City State Zip

REASON CODES

10357

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 ^{made} for the following reason: purchased by exempt entity but tax status not changed timely on tax roll

7/9/97

DATE

Carl M. Jackson

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 statutory claim time limits

8/21/97

DATE

[Signature]

Finance Division

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, Seattle Dept. of Parks & Rec 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 957780-0355 or legally described as Lots 1 through 4 inclusive,

Block 8, Wymore Addition to Seattle, according to the plat thereof recorded in

Volume 10 of Plats, page 50 in King County, Washington.

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:

The Seattle Parks Department's Accounting section had relied on assurances from King County that tax statement billings only included Surface Water

Management charges and therefore automatically approved payment without

thoroughly checking the statements. The errors were just recently discovered.

Signed

Donald M. Harris

Date:

7-7-97

Donald M. Harris, Director of Environmental Programs

Assessor's recommendation and comments:

Recommend approval. Purchased by tax exempt entity but tax status not changed timely on tax roll

Jennie Clark

Treasurer's recommendation and comments:

NO RECOMMENDATION

JW Smiley

10357

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.

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

10357

PETITION FOR PROPERTY TAX REFUND

Account No.: 957780-0335

Petition Number: 97-0-243
(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 Seattle Dept. of Parks & Recreation 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	26,000	--	26,000	0010	10.65750	296.41
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4/19/93	40286891	148.21	
Second Half Tax	10/21/93	40351343	148.20	

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: X 4

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

Petitioner is a Municipality exempt from property tax.

Said assessed value should be reduced from.....	<u>26,000</u>	to	<u>Exempt</u>
Said tax should be reduced from.....	<u>296.41</u>	to	<u>19.32 (SWM Charges)</u>
Refund should be made to taxpayer of.....	<u>277.09</u>		<u>plus interest (RCW 84.69.100)</u>

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: July 7 19 97 Donald M. Harris Director
Signature of taxpayer or agent (Title)

Donald M. Harris, Director
of Environmental Programs

684-8018

Print or type name on this line

Telephone number

2911 Second Avenue, Fourth Floor

Seattle

Washington

98121

Address

City

State

Zip

REASON CODES

10357

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: purchased by tax exempt entity but tax status not changed timely on tax roll.

7/9/97

DATE

Paul M. Jackson
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 statutory claim time limits

8/21/97

DATE

[Signature]
Finance Division

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, Seattle Dept. of Parks & Rec 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 343850-1360 or legally described as Lot 7, Block 25, Homecroft Addition, according to the plat thereof recorded in Volume 24 of Plats, page 42, in King County, Washington.

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:

The Seattle Parks Department's Accounting section had relied on assurances
from King County that tax statement billings only included Surface Water

Management charges and therefore automatically approved payment without
thoroughly checking the statements. The errors were just recently discovered.

Signed Donald M. Harris Date: 7-7-97
Donald M. Harris, Director of Environmental Programs

Assessor's recommendation and comments:
Purchased by City of Seattle 6/23/91 tax status
not changed when it should have been. Reason
is 4 other clerical errors. Recommend
approval.
Bonna Clark

Treasurer's recommendation and comments:
NO RECOMMENDATION
[Signature]

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.

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

PETITION FOR PROPERTY TAX REFUND

10357

Account No.: 343850-1360

Petition Number: 97-0-244
(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 Seattle Dept. of Parks & Recreation 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	421,100.00		421,100.00	0010	10.65750	4870.69
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4/14/93	40286887	6093.53	823.81
Second Half Tax	10/6/93	40351339	2435.34	

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: X4

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

Petitioner is a Municipality exempt from property tax.

Said assessed value should be reduced from.....	421,100.00	to	exempt
Said tax should be reduced from.....	8528.87	to	707.70 (SWM charges)
Refund should be made to taxpayer of.....	\$8644.98		plus interest (RCW 84.69.100)

1993 payment included delinquent years 1991 & 1992. Total paid was \$9352.68.

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: July 7 1997 Donald M Harris Director
Signature of taxpayer or agent (Title)

Donald M. Harris, Director
of Environmental Programs

684-8018

Print or type name on this line

Telephone number

2911 Second Avenue, Fourth Floor

Seattle

Washington

98121

Address

City

State

Zip

REASON CODES

103574

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: *purchased by exempt entity but tax status not changed timely on tax roll*

7/2/97

DATE

Paul M. Jackson

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 STATUTORY claim time limits

8/21/97

DATE

[Signature]

Finance Division

10357

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, Seattle Dept. of Parks & Rec 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 957780-0355 or legally described as Lots 1 through 4 inclusive,

Block 8, Wymore Addition to Seattle, according to the plat thereof recorded in

Volume 10 of Plats, page 50 in King County, Washington.

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:

The Seattle Parks Department's Accounting section had relied on assurances from King County that tax statement billings only included Surface Water

Management charges and therefore automatically approved payment without

thoroughly checking the statements. The errors were just recently discovered.

Signed Donald M Harris Date: 7-7-97

Donald M. Harris, Director of Environmental Programs

Assessor's recommendation and comments:

Purchased by exempt entity but tax status not changed timely on tax roll. Recommend approval

Bonnie Clark

Treasurer's recommendation and comments:

NO RECOMMENDATION

[Signature]

103574

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.

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

10357

PETITION FOR PROPERTY TAX REFUND

Account No.: 957780-0335

Petition Number: 97-0-245 (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 Seattle Dept. of Parks & Recreation 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:

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: 24

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

Petitioner is a Municipality exempt from property tax.

Table showing value and tax reductions: Said assessed value should be reduced from 22,000 to Exempt; Said tax should be reduced from 257.41 to 16.40 (SWM Charges) plus interest (RCW 84.69.100); Refund should be made to taxpayer of 431.06.

1991 payment included delinquent year 1990. Total payment was \$455.66.

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: July 7 19 97 Signature of taxpayer or agent: Donald M. Harris (Title) Director

Donald M. Harris, Director of Environmental Programs

684-8018

Print or type name on this line

Telephone number

2911 Second Avenue, Fourth Floor

Seattle

Washington

98121

Address

City

State

Zip

REASON CODES

10357

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: purchased by exempt entity but tax status not changed on roll

7/9/97

DATE

Paul M. Johnson

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 STATUTORY claim
time limits

8/21/97

DATE

[Signature]

Finance Division