August 25, 1998 refund1

Introduced By:

ROB MCKENNA
GREG NICKELS

Proposed No.:

MOTION NO. 10562

98-530

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A MOTION concerning untimely filed petitions for tax refunds and authorizing the Treasury Division to make refunds.

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

WHEREAS, the taxpayer has filed untimely petitions for refunds of taxes for 1989, 1990, 1991, 1992, 1993, 1994, and 1995.

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

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

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

1	
1	The treasury division is hereby authorized and requested to refund the overpaid
2	1989, 1990, 1991, 1992, 1993, 1994, and 1995 taxes to the taxpayer in the amount listed in
3	the attached petitions identified as Attachment A. The refunds shall include interest as
1	specified in RCW 84.69.100.
5 .	PASSED by a vote of 10 to 0 this 5 day of October, 1998
5 7	KING COUNTY COUNCIL KING COUNTY, WASHINGTON
3	Jourse Millu Chair

ATTEST:

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)

	Sheppard hereby request a waiver of the statutory time limit for property V 84.69.030 on the property designated by Assessor's tax account number
374305-92	or legally described as 1983 Fleetwood Broadmore Mobile
Home - 66' x 14'	or legally described asor legally described as
110111e - 00 X, 14	
with proof the property taxes	operty Tax Refund (Long Form) for each tax year involved is attached, along so for that year were paid by the individual requesting the refund, and proof refund existed as of the assessment date for the tax levy.
I attest I was unable to make	e a timely request for refund for the following reason:
We were not aware that K	ing County had our home taxed for being a 1986 mobile
	1983 mobile home. We learned of this when an assessment
\ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	6, was sent saying that the year of the mobile was listed wrong.
Signed \\	Date: 5, l. 10, 1998
<u></u>	M previous (Feb. 23,1998)
Assessor's recommendati	ion and comments:
The 1996 taxes were re Based on Marshall-Swi further recommends the \$15,037.	ends that taxes be refunded for the years 1989 to 1995 and 1997. efunded via Board of equalization action 8/26/96. ift costs from 1984 at \$16,425 and 1995 at \$15,037 the Assessor e assessed value for the years in question be established at
Although the Assessor simplicity and less conconcerned.	could legally change the years 1993, 1994 and 1995 it is felt for fusion the Council should make the changes for all years Level Hankenk Hanks
Treasurer's recommenda No REcommENDATION	ation and comments: N - Processing the Refunos For
	95 AND 1997 through this process
	re opporty returno process ANO
11 0-1	to the issue assumption The Alexander

Account No.: 374305-92

Petition Number: 980369 (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	Archie W. & Vi	rginia R. Sheppar	dALLEGES T	HE FOLLOWING	TO BE FAC	ITS:
The assessed value of as follows:	said property for tax	es becoming due in th	e year 19 <u>89</u> and	d the tax extende	ed upon said	valuation, we
	Land	improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property						348.29
Personal Property						
	Date Paid	Receipt Number	Tax Paid	Interest	Sala I	a di seri
	Vale Falu	Receipt Number	1 125 1 1 2	litterest	paid	
Entire Tax	1/9/89	Bill of Sale	348.29			
First Half Tax						
Second Half Tax			lagourner			
mobile home w	er information	nt review, dated g by the assesso on the Tax year.	rs office. Attac	ched is a co	py of that	letter.
mobile home w We have no othe January of 1989 Said assessed value sh Said tax should be redu	er information ould be reduced fro	y by the assesso on the Tax year.	We purchased to	ehed is a cop the mobile \$ 15,0 221,0	py of that for \$12,00	letter.)0.00 in
mobile home w We have no othe January of 1989 Said assessed value sh Said tax should be redu	er information ould be reduced fro	y by the assesso on the Tax year.	rs office. Attac We purchased	ehed is a cop the mobile \$ 15,0 221,0	py of that for \$12,00	letter.)0.00 in
mobile home w We have no oth	er information ould be reduced fro	g by the assesso on the Tax year.	to 120 44	ehed is a cop the mobile \$ 15,0 221,0	py of that for \$12,00	letter.)0.00 in
mobile home w We have no othe January of 1989 Said assessed value sh Said tax should be redu Refund should be made hereby verify, upon per	er information ould be reduced fro ced from to taxpayer of	yerific	to UQ . 29 to 20.44 CATION regoing petition are	true and correct	py of that for \$12,00 37 55 t (RCW 84.69	letter. 00.00 in 9.100)
mobile home w We have no othe January of 1989 Said assessed value sh Said tax should be reduced Refund should be made hereby verify, upon period belief, and request to the control of the	er information ould be reduced fro ced from to taxpayer of	year. VERIFIC the contents of the focelled and refunded in	to 49.29 to 20.44 CATION regoing petition are conformity with this	true and correct	py of that for \$12,00 37 55 t (RCW 84.69	letter. 00.00 in 9.100)
mobile home w We have no othe January of 1989 Said assessed value sh Said tax should be reduced Refund should be made hereby verify, upon per	er information ould be reduced fro ced from to taxpayer of nalty of perjury, that that said tax be can	year. VERIFIC the contents of the focelled and refunded in	to UP . 29 to UP . 29 to CATION regoing petition are conformity with this	true and correct petition.	py of that for \$12,00 37 \$5 t (RCW 84.69	letter. 00.00 in 9.100)
mobile home w We have no othe January of 1989 Said assessed value sh Said tax should be redu Refund should be made hereby verify, upon per and belief, and request to Date: Feb. 23 19 98 Archie W. & Virg	er information ould be reduced fro ced from to taxpayer of nalty of perjury, that that said tax be can ginia R. Sheppa	year. VERIFIC the contents of the focelled and refunded in	to 10 10 10 10 10 10 10 10 10 1	true and correct petition.	py of that for \$12,00 37 \$5 t (RCW 84.69	letter. 00.00 in 9.100)

REFUND IS MADE FOR THE FOLLOWING REASON:

- 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

RECOMMENDATION BY COUNTY ASSESSOR:

- 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

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be 499 for

	y certify that all the statements in the foregoing petition are true, and recommend that the request for refund be 7787 for
the follo	owing reason: Tures were based on an envineous market
8/2	Volue estimate due to an incinent you built recorded you by the assessor County Assessor or Deputy
DAIC	County Assessor or Deputy
APPR	OVAL/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 three year STATUTE of limitations.
	DATE SIGN Swelly Finance Division

(to be filled in by Assessments staff)

PETITION FOR PROPERTY TAX REFUND

Account No.: 374305-92

Petition Number: 980370

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	Archie W. & Vi	ginia R. Shepparo	ALLEGES T	HE FOLLOWING	TO BE FAC	rs:
The assessed value of as follows:	said property for tax	es becoming due in the	e year 19 <u>90</u> , an	d the tax extend	ed upon said v	valuation, wer
•	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property			23992	0120	15.54068	372.85
Personal Property						
	Date Paid	Receipt Number CK #	Tax Paid	Interest	paid	
Entire Tax						
First Half Tax	4/22/90	1256	191.93			
Second Half Tax	10/29/90	1394	186.42			
	E SPECIFIC CIRCU	MSTANCES FOR CLA	IMING THIS REFU	IND; ATTACH A	DDITIONAL P	AGES IF
We received an listed wron Said assessed value si	assessment rev g by the assess hould be reduced fro	riew, dated July 2 ors office. Attac m	19,1996, statinhed is a copy of to	g that the year of that letter 15,037	ear of our n	nobile wa
	assessment rev g by the assess hould be reduced fro	riew, dated July 2 ors office. Attac	19,1996, statinhed is a copy of to	g that the year of that letter 15,037	ear of our n	nobile wa
We received an listed wron Said assessed value si Said tax should be redu Refund should be made	assessment rev g by the assess hould be reduced fro uced from e to taxpayer of enalty of perjury, that that said tax be can	view, dated July 2 ors office. Attac 33,99 372.8 VERIFIC the contents of the for	iming this REFU	of that letter 15,037 233 plus interest	ear of our n	nobile wa
We received an listed wron Said assessed value si Said tax should be reduced the refund should be made thereby verify, upon peand belief, and request	assessment rev g by the assess hould be reduced fro uced from e to taxpayer of enalty of perjury, that that said tax be can	view, dated July 2 ors office. Attac 33,99 372.8 VERIFIC the contents of the for	19,1996, statinhed is a copy of to	of that letter 15,037 233 plus interest	ear of our n	nobile wa
We received an listed wron Said assessed value stands tax should be reduced and should be made thereby verify, upon peand belief, and request	assessment rev g by the assess hould be reduced fro uced from e to taxpayer of enalty of perjury, that that said tax be can	verifice of the forcelled and refunded in	19,1996, statinhed is a copy of to	g that the year of that letter 15,037 233 plus interests a petition.	ear of our n	nobile wa
We received an listed wron Said assessed value standard should be made thereby verify, upon peand belief, and request Date: Feb. 23 19 9	assessment rev g by the assess hould be reduced fro uced from e to taxpayer of enalty of perjury, that that said tax be can	verifice of the forcelled and refunded in	19,1996, statinhed is a copy of to	g that the year of that letter 15,037 233 plus interests petition.	ear of our n	nobile was
We received an listed wron Said assessed value stands and tax should be made thereby verify, upon peand belief, and request Date: Feb. 23 19 9	g by the assess hould be reduced from the to taxpayer of that said tax be cannot be on this line	verifice of the forcelled and refunded in	19,1996, statinhed is a copy of to	of that letter 15,037 233 plus interests petition.	ear of our n	nobile was

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

RECOMMENDATION BY COUNTY ASSESSOR:

- 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

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be 400 for

the fol	Howing reason: These well bosed on an enoneous weither value estimate due to an incarect year buget recorded by the glassissa Shall I Humank County Assessor or Deputy
APP	ROVAL/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.
œ.	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 three year Statute of Limitatines
	DATE Strange Division Finance Division

Account No.: 374305-92

(to be filled in by Assessments staff)

Petition Number: 98037/

RETURN TO:

King County Department of Assessments 709F King County Administration Building 500 Fourth Avenue - MS 7A

500 Fourth Avenue - MS 7A Seattle, WA 98104-2384

CLAIM FOR REFUND MUST BE MADE WITHIN THREE YEARS FOLLOWING PAYMENT OF TAXES Archie W. & Virginia R. Sheppard ALLEGES THE FOLLOWING TO BE FACTS: THE PETITIONER 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 **Total Value** improvements Levy Code **Tax Rate** Tax Real Property 23671 0120 14.39739 340.80 Personal Property **Date Paid** Receipt Number Tax Paid Interest paid **Entire Tax** First Half Tax 4/27/91 1529 170.40 Second Half Tax 1665 170.40 10/26/91 REFUND IS CLAIMED FOR THE FOLLOWING REASON under the provisions of RCW 84.69.020 or 84.60.050 (See reverse for Reason Code: reason codes). EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND; ATTACH ADDITIONAL PAGES IF NEEDED. We received an assement review, dated July 29,1996, stating that the year of our mobile was listed wrong by the assessors office. Attached is a copy of that letter. Said assessed value should be reduced from...... 15,037 23,671 Said tax should be reduced from..... 216.49 340.80 plus interest (ROW 84.69, (00)) Refund should be made to taxpayer of...... 124.31 **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: Feb. 23 19 98 (Title) Signature of taxpayer or agen Archie W. & Virginia R. Sheppard 360-245-3747 Print or type name on this line Telephone number 98538 WA 112 Kahout Road Curtis City State Zip-Address

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

RECOMMENDATION BY COUNTY ASSESSOR:

the following reason: Taxes were based on

- 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

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be

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

an enoneous

DATE	County Assessor or Deputy
APP	ROVAL/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.
W .	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:
. "	EXCEROS the three year Statute of Limitations 8/3/98 DATE EXCEROS the three year Statute of Limitations Finance Division

Account No.: _

Petition Number: 980372

(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

as follows:	said property for tax	es occoming ade in a	e year to are	d the tax extend	ed upon sa	aid va	<u> </u>
	Land	Improvements	Total Value	Levy Code	Tax Ra	te	Tax
Real Property			23671		14.729	20	348.65
Personal Property							
	T Data Baid	I Basslet Northern	Tax Paid				
	Date Paid	Receipt Number CK #	lax Paid	Interest	palo		
ntire Tax							
irst Half Tax	4/27/92	1830	174.33			900	
Second Half Tax	10/28/92	2028	174.32				
IEEDED. We received an a	ssement revie	w, dated July 29,	1996, stating t	hat the year		mob	
We received an a listed wrong Said assessed value should be reduced.	ssement revievely by the assessed ould be reduced from	w, dated July 29, ors office. Attac	1996, stating t	hat the year			ile was
NEEDED. We received an a	ssement revievely by the assessed ould be reduced from	w, dated July 29, ors office. Attac	1996, stating the stating to 13,671 to 16,127.17	that the year of that letter 15,037 221.48			ile was
We received an a listed wrong Said assessed value should be reduced an assessed value should be made thereby verify, upon period belief, and request the said terms of the sai	ssement review by the assess ould be reduced from to taxpayer of nalty of perjury, that that said tax be cand	w, dated July 29, ors office. Attac	1996, stating the check is a copy of the c	true and correct			ile was
We received an a listed wrong said assessed value should be reduced the reduced by the reduced b	ssement review by the assess ould be reduced from to taxpayer of nalty of perjury, that that said tax be cand	verifice. Attace Verification contents of the forcelled and refunded in Signature of taxpayer of taxp	1996, stating to the dis a copy to the distance of t	true and corrects petition.		st of r	ile was
We received an a listed wrong listed wrong laid assessed value should be reducted and should be made thereby verify, upon perind belief, and request the late: Feb. 23 19 9 Archie W. & Virg	by the assess ould be reduced from to taxpayer of halty of perjury, that that said tax be cand	verifice. Attace Verification contents of the forcelled and refunded in Signature of taxpayer of taxp	to t	that the year of that letter 15,037 221.48 classification.	t to the bes	st of r	ile was
We received an a listed wrong listed wrong listed wrong listed wrong listed assessed value should be reduced thereby verify, upon perind belief, and request the listed. Feb. 23 19 9	by the assess ould be reduced from to taxpayer of halty of perjury, that that said tax be cand	verifice. Attace Verification contents of the forcelled and refunded in Signature of taxpayer of taxp	1996, stating to the dis a copy to the distance of t	that the year of that letter 15,037 221.48 classification.	t to the bes	st of r	ile was
We received an a listed wrong listed wrong laid assessed value should be reducted and should be made thereby verify, upon perind belief, and request the late: Feb. 23 19 9 Archie W. & Virg	by the assess ould be reduced from to taxpayer of alty of perjury, that that said tax be cand be on this line	verifice. Attace Verification contents of the forcelled and refunded in Signature of taxpayer of taxp	1996, stating to the dis a copy 3,671 48.65 127.17 CATION regoing petition are conformity with this ragent 360-245-374 Telephone nur	true and correct petition.	t to the bes	st of r	ile was

REFUND IS MADE FOR THE FOLLOWING REASON:

1. Paid more than once; or

the following reason:

- 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

RECOMMENDATION BY COUNTY ASSESSOR:

tures

- 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

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be _

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

based on an erroneous market

DATE	estimate due to an incirect year Bruth rearded by \$\frac{9\frac{3\figs}{68}}{\text{County Assessor or Deputy}}
APPR	OVAL/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 three year Statute of I mitations
	DATE Finance Division

Account No.:

(to be filled in by Assessments staff)

Petition Number: 980373

RETURN TO:

King County Department of Assessments 709F King County Administration Building 500 Fourth Avenue - MS 7A

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

Seattle, WA 98104-2384

The assessed value of s	/UQIIIC IV. CA	/irginia R. Sheppa	ard_ALLEGES T	HE FOLLOWING	G TO BE F	ACT	> :
as follows:	said property for ta	xes becoming due in th	e year 19_ 93 _an	d the tax extend	ed upon sa	aid va	luation, were
	Land	improvements	Total Value	Levy Code	Tax Ra	te	Tax
Real Property			25840	0120	14.998	03	387.55
Personal Property							
A REPORT OF THE STATE OF		eries a servición de la companya de	and the second of the second of the second				t san ja man
	Date Paid	Receipt Number CK #	Tax Paid	Interest	paid		. See the see
Entire Tax							
First Half Tax	4/26/93	2025	193.78				
Second Half Tax	10/19/93	2201	193.77				n maganan salua saga Languagan
NEEDED.							
Said assessed value sho Said tax should be reduc	by the assess	sors office. Attac 25,84 387.5	hed is a copy to to	of that letter			
listed wrong	by the assess	25,84 	hed is a copy o to to 2	15,037 225.53			
listed wrong Said assessed value sho	by the assessould be reduced fromto taxpayer of	25,84 25,84 25,84 25,84 25,84 25,84 25,84 26,00 VERIFIC	ched is a copy to to to to to conformity with thi	of that letter 15,037 225.53 plus interes	7 s (8CW.8-	469	
Said assessed value sho Said tax should be reduce Refund should be made I hereby verify, upon per and belief, and request t	by the assess	25,84 25,84 387.5 162.0 VERIFICATION OF THE PROPERTY OF TAXABLE PROPERTY OF TAXABL	ched is a copy to to to to to conformity with thi	of that letter 15,037 225.53 plus interes true and corrects petition.	7 It (RCW.84	469	
Said assessed value sho Said tax should be reduce Refund should be made I hereby verify, upon per and belief, and request to Date: Feb. 23 19 98	by the assess	25,84 25,84 387.5 162.0 VERIFICATION OF THE PROPERTY OF TAXABLE PROPERTY OF TAXABL	thed is a copy to to to to CATION regoing petition are conformity with thi	of that letter 15,037 225.53 plus interes true and corrects petition.	7 It (RCW.84	469	
Said assessed value sho Said tax should be reduce Refund should be made I hereby verify, upon per and belief, and request to Date: Feb. 23 19 98	by the assess ould be reduced from ced from to taxpayer of halty of perjury, that hat said tax be car inia R. Sheppa e on this line	25,84 25,84 387.5 162.0 VERIFICATION OF THE PROPERTY OF TAXABLE PROPERTY OF TAXABL	ched is a copy to	15,037 225.53 plus interes true and corrects petition.	7 It (RCW.84	469	

REFUND IS MADE FOR THE FOLLOWING REASON:

- 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

RECOMMENDATION BY COUNTY ASSESSOR:

- 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

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be

- 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.

	by certify that all the statements in the foregoing petition are true, and recommend that the request for refund be 1777 for
the follo	owing reason: twee well based on an erroneous market
	of 36% recorded by the assesser Glad Hanland
DATE	County Assessor or Deputy
APPR	ROVAL/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 three year STATUTE of limitations
	DATE Stales Finance Division

PETITION FOR PROPERTY TAX REFUND

Account No.: _

37435-92

Petition Number:

980376

RETURN TO:

King County Department of Assessments 709F King County Administration Building

500 Fourth Avenue - MS 7A Seattle, WA 98104-2384 (to be filled in by Assessments staff)

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

	Land	improvements	Total Value	Levy Code	Tax Ra	ate	Tax
Real Property			25840	0120	14.706	87	380.02
Personal Property							000.02
	Date Paid	Receipt Number	Tax Paid	Interest	t paid		
Entire Tax		CK#					
First Half Tax	4/30/94	2351	190.01				
Second Half Tax	11/21/94	2531	190.01	6.90			
We received an	assessment rev		29,1996, statir	ng that the ye	ear of o		
	assessment reverse by the assess	view, dated July ors office. Attac	29,1996, statir hed is a copy 0 to	ng that the ye of that letter 15,037	ear of or	ur m	obile w
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We received an listed wrong Said assessed value should be reduced the should be made and should be made and belief, and request	assessment reverse by the assessment reverse	view, dated July ors office. Attacom	29,1996, statir hed is a copy 0 to 2 to 7 CATION regoing petition are	of that the year of that letter 15,037 221.15 plus interes	ear of or	ur m	obile w
We received an listed wrong said assessed value should be reduced and should be made thereby verify, upon period belief, and request sate: Feb. 23 19 9	assessment reverse by the assessment reverse by the assessment reverse to taxpayer of the total taxpayer of taxp	view, dated July ors office. Attacom	29,1996, statir hed is a copy to to to ATION regoing petition are conformity with this	of that letter 15,037 221.19 plus interests petition.	ear of or	ur m	obile w
We received an listed wrong Said assessed value should be reduced the second should be made thereby verify, upon periods.	assessment reverse by the assessment reverse by the assessment reverse by the assessment reverse from the control of the contr	view, dated July ors office. Attacom	29,1996, statire hed is a copy to to 2 to 7.	of that letter 15,037 221.19 plus interes true and correct s petition.	ear of or	ur m	obile w

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

RECOMMENDATION BY COUNTY ASSESSOR:

- 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

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be 199

- 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.

ule estimate de o to

DATE	43/48 By the assessor Stald D Fariliant County Assessor or Deputy
APPR	OVAL/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:
•	Excess the three year Statute of limitations.
	8/3/98 DATE Slave Division Finance Division

(to be filled in by Assessments staff)

PETITION FOR PROPERTY TAX REFUND

Account No.:

37435-92

Petition Number:

980375

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500 Fourth Avenue - MS 7A Seattle, WA 98104-2384

CLAIM FOR REFUND MUST BE MADE WITHIN THREE YEARS FOLLOWING DAYMENT OF TAYES

THE PETITIONER	Archie W. & Vi	rginia R. Shepp	ard_ALLEGES T	HE FOLLOWING	G TO BE FACT	S:
The assessed value or as follows:	f said property for tax	es becoming due in th	e year 19 <u>95</u> an	d the tax extend	ed upon said v	aluation, were
•	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property			25840	0120	14.96805	386.77
Personal Property						
	Date Paid	Receipt Number	Tax Paid	Interest	paid	
Entire Tax						
First Half Tax	4/30/95	2680	193.38			
Second Half Tax	11/21/94	2861	193.38			
EXPLAIN BRIEFLY TH	IE SPECIFIC CIRCUI	Reason Code:	he provisions of RC 2AIMING THIS REFU			
EXPLAIN BRIEFLY TH NEEDED. We received an listed wron Said assessed value seed	assessment rev g by the assesse hould be reduced from	riew, dated July ors office. Attac	2 AIMING THIS REFL 29,1996, stating the copy to to to	of that letter	DDITIONAL PA	AGES IF
EXPLAIN BRIEFLY TH NEEDED. We received an listed wron Said assessed value so	assessment rev g by the assesse hould be reduced from	riew, dated July ors office. Attac	2 Alming THIS REFU 29,1996, stating thed is a copy to to	of that letter	DDITIONAL PA	AGES IF
Said assessed value so Said tax should be red Refund should be mad thereby verify, upon peand belief, and request Date: Feb. 23 19 States	assessment rev g by the assess hould be reduced from uced from e to taxpayer of enalty of perjury, that that said tax be cand	riew, dated July pors office. Attack 25,84 386.7 161.7 VERIFICATION Signature of taxpayer of taxp	29,1996, statire the disacopy to to to to to to conformity with this ragent	of that the year of that letter 15,037 225.07 plus interests petition.	ear of our n	AGES IF
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Taxes were berel

DATE	of 198 revold by the assessed Shall Struck
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APP	ROVAL/DENIAL: COUNTY FINANCE OFFICE
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	Exceeds the three year Statute of limitations
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