

August 25, 1998
refund1

Introduced By: ROB MCKENNA
GREG NICKELS
Proposed No.: 98-530

MOTION NO. **10562**

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

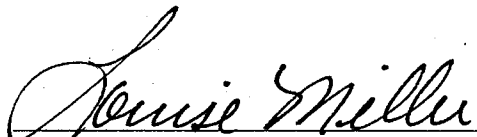
NOW, THEREFORE BE IT MOVED by the King County Council:

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The treasury division is hereby authorized and requested to refund the overpaid 1989, 1990, 1991, 1992, 1993, 1994, and 1995 taxes to the taxpayer 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 10 to 0 this 5th day of October, 1998

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON


Chair

ATTEST:


Clerk of the Council

Attachments: Attachment A -

10562

Attachment A
980 369 - 980 376

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, Archie W. & Virginia R. Sheppard 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 374305-92 or legally described as 1983 Fleetwood Broadmore Mobile Home - 66' x 14'

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:

We were not aware that King County had our home taxed for being a 1986 mobile home, when, in fact, it is a 1983 mobile home. We learned of this when an assessment review, dated July 29, 1996, was sent saying that the year of the mobile was listed wrong.

Signed Virginia R. Sheppard Date: July 10, 1998
previous (Feb. 23, 1998)

Assessor's recommendation and comments:

The Assessor recommends that taxes be refunded for the years 1989 to 1995 and 1997. The 1996 taxes were refunded via Board of equalization action 8/26/96. Based on Marshall-Swift costs from 1984 at \$16,425 and 1995 at \$15,037 the Assessor further recommends the assessed value for the years in question be established at \$15,037. Although the Assessor could legally change the years 1993, 1994 and 1995 it is felt for simplicity and less confusion the Council should make the changes for all years concerned.

Seuld H. Hankins #2748

Treasurer's recommendation and comments:

NO RECOMMENDATION - PROCESSING THE REFUNDS FOR

1989 THROUGH 1995 AND 1997 THROUGH THIS PROCESS

WILL ALLOW A MORE ORDERLY REFUND PROCESS AND

ALLOW THE COUNTY TO ISSUE ONE WARRANT.

Theresa J. Anderson
7-29-98

10562

PETITION FOR PROPERTY TAX REFUND

Account No.: 374305-92

Petition Number: 980364
(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. & Virginia R. Sheppard ALLEGES THE FOLLOWING TO BE FACTS:

The assessed value of said property for taxes becoming due in the year 19 ~~89~~ and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property						348.29
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax	1/9/89	Bill of Sale	348.29	
First Half Tax				
Second Half Tax				

REFUND IS CLAIMED FOR THE FOLLOWING REASON under the provisions of RCW 84.69.020 or 84.60.050 (See reverse for reason codes). Reason Code: 2

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 home was listed wrong by the assessors office. Attached is a copy of that letter. We have no other information on the Tax year. We purchased the mobile for \$12,000.00 in January of 1989.

Said assessed value should be reduced from..... to 815037

Said tax should be reduced from..... 348.29 to 227.85

Refund should be made to taxpayer of..... 120.44 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: Feb. 23 19 98 Virginia R. Sheppard
Signature of taxpayer or agent (Title)

Archie W. & Virginia R. Sheppard

360-245-3747

Print or type name on this line

Telephone number

112 Kahout Road

Curtis

WA

98538

Address

City

State

Zip

10562

REASON CODES

REFUND IS MADE FOR THE FOLLOWING REASON:

1. Paid more than once; or
2. Paid as a result of manifest error in description; or
3. Paid as a result of clerical error in extending the tax rolls; or
4. Paid as a result of other clerical errors in listing property; or
5. Paid with respect to improvements which did not exist on assessment date; or
6. Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
7. Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 389; or
8. Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying has no legal interest; or
9. Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board; PROVIDED, that the amount refunded shall be only for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order; or
10. Paid on property acquired by a governmental entity under RCW 84.60.050.

RECOMMENDATION BY COUNTY ASSESSOR:

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be 1989 for the following reason: Taxes were based on an erroneous market

Value estimate due to an incorrect year built recorded by the assessor

8/2/98
DATE

David J. Hanko
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 three year statute of limitations.

8/3/98
DATE

[Signature]
Finance Division

10562

PETITION FOR PROPERTY TAX REFUND

Account No.: 374305-92
Petition Number: 980370
(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. & Virginia R. Sheppard ALLEGES THE FOLLOWING TO BE FACTS:
The assessed value of said property for taxes becoming due in the year 1990 and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property			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	

REFUND IS CLAIMED FOR THE FOLLOWING REASON under the provisions of RCW 84.69.020 or 84.60.050 (See reverse for reason codes). Reason Code: 2

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

We received an assessment 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.....	<u>23,992</u>	to	<u>15,037</u>
Said tax should be reduced from.....	<u>372.85</u>	to	<u>233.69</u>
Refund should be made to taxpayer of.....	<u>139.16</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: Feb. 23 1998

Virginia R. Sheppard
Signature of taxpayer or agent

(Title)

Archie W. & Virginia R. Sheppard

360-245-3747

Print or type name on this line

Telephone number

112 Kahout Road

Curtis

WA

98538

Address

City

State

Zip

REASON CODES

REFUND IS MADE FOR THE FOLLOWING REASON:

1. Paid more than once; or
2. Paid as a result of manifest error in description; or
3. Paid as a result of clerical error in extending the tax rolls; or
4. Paid as a result of other clerical errors in listing property; or
5. Paid with respect to improvements which did not exist on assessment date; or
6. Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
7. Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 389; or
8. Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying has no legal interest; or
9. Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board; PROVIDED, that the amount refunded shall be only for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order; or
10. Paid on property acquired by a governmental entity under RCW 84.60.050.

RECOMMENDATION BY COUNTY ASSESSOR:

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be 1940 for the following reason: Taxes were based on an erroneous market value estimate due to an incorrect year built recorded by the assessor

8/3/98

DATE

Sheldon H. Hankins
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 three year statute of limitations

8/3/98

DATE

[Signature]
Finance Division

105627

PETITION FOR PROPERTY TAX REFUND

Account No.: 374305-92

Petition Number: 980371

(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. & Virginia R. Sheppard ALLEGES THE FOLLOWING TO BE FACTS:

The assessed value of said property for taxes becoming due in the year 1991, 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 CK #, 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: 2

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

We received an assessment 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.

Summary table showing value and tax reductions. Said assessed value should be reduced from 23,671 to 15,037. Said tax should be reduced from 340.80 to 216.49. Refund should be made to taxpayer of 124.31 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: Feb. 23 19 98 [Signature] (Title)

Archie W. & Virginia R. Sheppard

360-245-3747

Print or type name on this line

Telephone number

112 Kahout Road

Curtis

WA

98538

Address

City

State

Zip

REASON CODES

REFUND IS MADE FOR THE FOLLOWING REASON:

1. Paid more than once; or
2. Paid as a result of manifest error in description; or
3. Paid as a result of clerical error in extending the tax rolls; or
4. Paid as a result of other clerical errors in listing property; or
5. Paid with respect to improvements which did not exist on assessment date; or
6. Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
7. Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 389; or
8. Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying has no legal interest; or
9. Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board; PROVIDED, that the amount refunded shall be only for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order; or
10. Paid on property acquired by a governmental entity under RCW 84.60.050.

RECOMMENDATION BY COUNTY ASSESSOR:

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be 1991 for the following reason: Taxes were based on an erroneous market value estimate due to an incorrect year built recorded by the assessor.

8/3/98
DATE

Shall Hankland
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 three year statute of limitations

8/3/98
DATE

[Signature]
Finance Division

PETITION FOR PROPERTY TAX REFUND

10562

Account No.: 374305-92

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

THE PETITIONER Archie W. & Virginia R. Sheppard 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			23671		14.72920	348.65
Personal Property						

	Date Paid	Receipt Number CK #	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4/27/92	1830	174.33	
Second Half Tax	10/28/92	2028	174.32	

REFUND IS CLAIMED FOR THE FOLLOWING REASON under the provisions of RCW 84.69.020 or 84.60.050 (See reverse for reason codes). Reason Code: 2

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.....	23,671	to	15,037
Said tax should be reduced from.....	348.65	to	221.48
Refund should be made to taxpayer of.....	127.17		127.17 (RCW 84.60.050)

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

Virginia R. Sheppard
 Signature of taxpayer or agent

(Title)

Archie W. & Virginia R. Sheppard

360-245-3747

Print or type name on this line

Telephone number

112 Kahout Road

Curtis

WA

98538

Address

City

State

Zip

10562

REASON CODES

REFUND IS MADE FOR THE FOLLOWING REASON:

1. Paid more than once; or
2. Paid as a result of manifest error in description; or
3. Paid as a result of clerical error in extending the tax rolls; or
4. Paid as a result of other clerical errors in listing property; or
5. Paid with respect to improvements which did not exist on assessment date; or
6. Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
7. Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 389; or
8. Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying has no legal interest; or
9. Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board; PROVIDED, that the amount refunded shall be only for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order; or
10. Paid on property acquired by a governmental entity under RCW 84.60.050.

RECOMMENDATION BY COUNTY ASSESSOR:

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be 1992 for the following reason: taxes were based on an erroneous market value estimate due to an incorrect year built recorded by the assessor

8/3/98

DATE

Arnold D. Hancock
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 three year statute of limitations

8/3/98

DATE

[Signature]
Finance Division

PETITION FOR PROPERTY TAX REFUND

10562

Account No.: 374305-42

Petition Number: 980373

(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. & Virginia R. Sheppard 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			25840	0120	14.99803	387.55
Personal Property						

	Date Paid	Receipt Number CK #	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4/26/93	2025	193.78	
Second Half Tax	10/19/93	2201	193.77	

REFUND IS CLAIMED FOR THE FOLLOWING REASON under the provisions of RCW 84.69.020 or 84.60.050 (See reverse for reason codes). Reason Code: 2

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

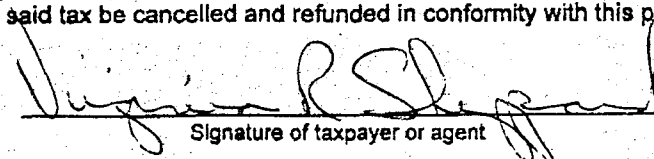
We received an assement review, dated July 29,1996, stating that the year of our mobile was listed wrong by the assessors office. Attached is a copy of that letter.

Said assessed value should be reduced from.....	<u>25,840</u>	to	<u>15,037</u>
Said tax should be reduced from.....	<u>387.55</u>	to	<u>225.53</u>
Refund should be made to taxpayer of.....	<u>162.02</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: Feb. 23 19 98



Signature of taxpayer or agent

(Title)

Archie W. & Virginia R. Sheppard

360-245-3747

Print or type name on this line

Telephone number

112 Kahout Road

Curtis

WA

98538

Address

City

State

Zip

REASON CODES

10562

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 1993 for the following reason:

Taxes were based on an erroneous market value estimate due to an incorrect year Budget recorded by the Assessor

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 three year statute of limitations

DATE

Finance Division

105624

PETITION FOR PROPERTY TAX REFUND

Account No.: 374305-92

Petition Number: 980376
(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. & Virginia R. Sheppard ALLEGES THE FOLLOWING TO BE FACTS:

The assessed value of said property for taxes becoming due in the year 1994 and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property			25840	0120	14.70687	380.02
Personal Property						

	Date Paid	Receipt Number CK #	Tax Paid	Interest paid	
Entire Tax					
First Half Tax	4/30/94	2351	190.01		
Second Half Tax	11/21/94	2531	190.01	6.90	

REFUND IS CLAIMED FOR THE FOLLOWING REASON under the provisions of RCW 84.69.020 or 84.60.050 (See reverse for reason codes). Reason Code: 2

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

We received an assessment 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.....	<u>25,840</u>	to	<u>15,037</u>
Said tax should be reduced from.....	<u>380.02</u>	to	<u>221.15</u>
Refund should be made to taxpayer of.....	<u>158.87</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: Feb. 23 19 98

Virginia R. Sheppard
Signature of taxpayer or agent

(Title)

Archie W. & Virginia R. Sheppard

360-245-3747

Print or type name on this line

Telephone number

112 Kahout Road

Curtis

WA

98538

Address

City

State

Zip

REASON CODES

REFUND IS MADE FOR THE FOLLOWING REASON:

- 1. Paid more than once; or
- 2. Paid as a result of manifest error in description; or
- 3. Paid as a result of clerical error in extending the tax rolls; or
- 4. Paid as a result of other clerical errors in listing property; or
- 5. Paid with respect to improvements which did not exist on assessment date; or
- 6. Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
- 7. Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 389; or
- 8. Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying has no legal interest; or
- 9. Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board; PROVIDED, that the amount refunded shall be only for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order; or
- 10. Paid on property acquired by a governmental entity under RCW 84.60.050.

RECOMMENDATION BY COUNTY ASSESSOR:

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be 1994 for the following reason: Taxes were based on an erroneous market value estimate due to an incorrect year built recorded

8/3/98

By the Assessor

Donald J. Hank

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 three year statute of limitations.

8/3/98

DATE

[Signature]

Finance Division

10562

PETITION FOR PROPERTY TAX REFUND

Account No.: 374359

Petition Number: 980375

(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. & Virginia R. Sheppard ALLEGES THE FOLLOWING TO BE FACTS:

The assessed value of said property for taxes becoming due in the year 1995 and the tax extended upon said valuation, were as follows:

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 CK #, 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: 2

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

We received an assessment 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.

Summary table showing value and tax reductions. Said assessed value should be reduced from 25,840 to 15,037. Said tax should be reduced from 386.77 to 225.07. Refund should be made to taxpayer of 161.70 plus interest (RCW 84.69.100).

VERIFICATION

I hereby verify, upon penalty of perjury, that the contents of the foregoing petition are true and correct to the best of my knowledge and belief, and request that said tax be cancelled and refunded in conformity with this petition.

Date: Feb. 23 19 98

Signature of taxpayer or agent (Handwritten signature)

(Title)

Archie W. & Virginia R. Sheppard

360-245-3747

Print or type name on this line

Telephone number

112 Kahout Road

Curtis

WA

98538

Address

City

State

Zip

REASON CODES

REFUND IS MADE FOR THE FOLLOWING REASON:

- 1. Paid more than once; or
- 2. Paid as a result of manifest error in description; or
- 3. Paid as a result of clerical error in extending the tax rolls; or
- 4. Paid as a result of other clerical errors in listing property; or
- 5. Paid with respect to improvements which did not exist on assessment date; or
- 6. Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
- 7. Paid as a result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 389; or
- 8. Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same with respect to real property in which the person paying has no legal interest; or
- 9. Paid on the basis of an assessed valuation which was appealed to the state board of tax appeals and ordered reduced by the board; PROVIDED, that the amount refunded shall be only for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order; or
- 10. Paid on property acquired by a governmental entity under RCW 84.60.050.

RECOMMENDATION BY COUNTY ASSESSOR:

I hereby certify that all the statements in the foregoing petition are true, and recommend that the request for refund be 1995 for the following reason:

Taxes were based on an erroneous market value estimate due to an incorrect year fault recorded by the assessor
8/3/98 Gerald Stenberg

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 three year statute of limitations

8/3/98
DATE

[Signature]
Finance Division