



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

June 12, 2001

Motion 11215

Proposed No. 2001-0254.1

Sponsors Miller

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

4

5

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

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9

WHEREAS, the taxpayer has filed untimely petitions for refunds of taxes for
9 1995 through 1997, and

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11

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

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13

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

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16

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

Motion 11215

16 The treasury division is hereby authorized and requested to refund the overpaid
17 1995 through 1997 taxes to the taxpayers in the amounts listed on Attachment A to this
18 motion (1995 through 1997 refund forms).

19

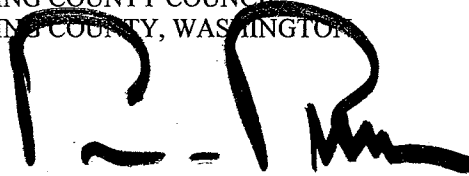
Motion 11215 was introduced on 5/7/01 and passed by the Metropolitan King County Council on 6/11/01, by the following vote:

Yes: 12 - Mr. von Reichbauer, Ms. Miller, Ms. Fimia, Mr. Phillips, Mr. Pelz, Mr. McKenna, Ms. Sullivan, Mr. Nickels, Mr. Pullen, Mr. Gossett, Ms. Hague and Mr. Thomas

No: 0

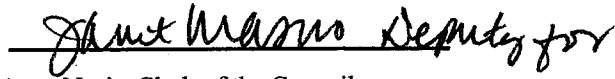
Excused: 1 - Mr. Irons

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Pete von Reichbauer, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments A. 1995 through 1997 petition refund forms

KING COUNTY 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)

CHARLES W. ANDERSON

I, CWA CONSTRUCTION, INC. hereby request a waiver of the statutory time limit for property tax refunds specified in RCW 84.69.030 on the property designated by the Assessor's tax account number 1565199-5 or legally described as:

11215

PERSONAL PROPERTY - TDS INTERNATIONAL DOZER

A completed long form Petition for Property Tax Refund 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 as of the assessment date for the tax levy.

I attest I was unable to make a timely request for the following reasons:

A TIMELY REQUEST WAS MADE, BUT I NEVER RECEIVED A RESPONSE RELATIVE TO YEARS 1995 & 1996 EVEN THOUGH I MADE SEVERAL FOLLOW UP REQUESTS, SEE COPIES OF REQUESTS AND COMMUNICATIONS ATTACHED.

Signed Charles W. Anderson

Date: 2/12/01

TO BE COMPLETED BY ASSESSOR OR TREASURER

ASSESSOR'S RECOMMENDATION/COMMENTS

Failure to acknowledge prior years was in error. Research determined they were eligible for refunds. Paul M. Jackson 3/5/01

TREASURER'S RECOMMENDATION/COMMENTS

No Recommendation - [Signature] 3/5/01

DOA #106(6/96)

RECEIVED

MAR - 5 2001

KING COUNTY TREASURY DIVISION REAL ESTATE TAX

PETITION FOR PROPERTY TAX REFUND

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

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

THE PETITIONER ALLEGES THE FOLLOWING TO BE FACTS: CWA CONSTRUCTION, INC.
 The assessed value of said property for taxes becoming due in the year 95, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property						
Personal Property			\$ 37,234.00	0330	12.25531	456.31

	Date Paid	Receipt Number	Tax Paid	Interest paid	
Entire Tax					
First Half Tax	4/20/95	484600	228.16	N/A	
Second Half Tax	11/06/95	118772	228.15	N/A	

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:

ERROR IN CLASSIFICATION WHEN COUNTY CHANGED TO NEW CODING SYSTEM. SEE ATTACHED INFO, FOR DETAIL.

Said assessed value should be reduced from..... 37234 to 32205
 Said tax should be reduced from..... 456.31 to 394.68
 Refund should be made to taxpayer of..... 61.63 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: 2/12 19 01, Charles W. Anderson PRES.
 Signature of taxpayer or guardian, executor or administrator (Title)

CHARLES W. ANDERSON 425-820-7579
 Print or type name on this line Telephone number

P.O. Box 1481 BELLEVUE, WA 98009
 Address City State Zip

PETITION FOR PROPERTY TAX REFUND

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

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

THE PETITIONER ALLEGES THE FOLLOWING TO BE FACTS: CWA CONSTRUCTION, INC
 The assessed value of said property for taxes becoming due in the year 96, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property						
Personal Property			\$34,120.00	0330	12.35954	421.71

	Date Paid	Receipt Number	Tax Paid	Interest paid	
Entire Tax					
First Half Tax	4/18/96	479132	210.86	N/A	
Second Half Tax	10/25/96	452915	210.85	N/A	

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:

ERROR IN CLASSIFICATION WHEN COUNTY CHANGED TO NEW CODING SYSTEM. SEE ATTACHED INFO FOR DETAIL.

Said assessed value should be reduced from..... 34120 to 28724
 Said tax should be reduced from..... 421.71 to 355.01
 Refund should be made to taxpayer of..... 66.70 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: 2/12 19 01, Charles W. Anderson PRES.
Signature of taxpayer or guardian, executor or administrator (Title)

CHARLES W. ANDERSON 425-820-7579
Print or type name on this line Telephone number

PO BOX 1481 BELLEVUE, WA 98009
Address City State Zip

**KING COUNTY 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)
(Guardian for REBECCA COOMER)

I, Sally Coomer hereby request a waiver of the statutory time limit for property tax refunds specified in RCW 84.69.030 on the property designated by the Assessor's tax account number 282607-9026-02 or legally described as:

A completed long form Petition for Property Tax Refund 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 as of the assessment date for the tax levy.

I attest I was unable to make a timely request for the following reasons:

I did make a timely attempt in 1997 by filling out the proper forms and was told by the King County exemption Dept that Rebecca would not qualify for disabled tax exemption. This prompted our appeal which took 2 years and was eventually settled in our favor. During this process we were told we would have to wait until the completion of this petition before pursuing any years prior to 1998. At no time were we advised of a time limit.
Signed Sally G. Coomer Date: DEC 7, 2000

We only recent received refund for 1998 + 1999 as the settlement of this case was in October of 2000. We were advised not to apply for any further tax until this was settled!

TO BE COMPLETED BY ASSESSOR OR TREASURER

ASSESSOR'S RECOMMENDATION/COMMENTS:

12/26/00

Sally Coomer applied for 98 99 Reduction only. APPEAL WAS HEARD ON 1998-99. Exemption granted. STATUE FOR 1997 REFUND HAD EXPIRED WHEN Mrs Coomer called for form on recommend approval

TREASURER'S RECOMMENDATION/COMMENTS:

No Recommendation - EXCEEDS Statute of Limitations to obtain REFUND:
[Signature]
1-12-01

PETITION FOR PROPERTY TAX REFUND

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

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

THE PETITIONER ALLEGES THE FOLLOWING TO BE FACTS:

The assessed value of said property for taxes becoming due in the year 1997, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	83000	<u>101400</u>	184400	6440	15.28720	2820.21
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
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: 7 & 8

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND:

WE WERE MISINFORMED AS TO WHETHER REBECCA QUALIFIED (INITIALLY TOLD SHE WOULD NOT QUALIFY) FOR A DISABLED PERSONS EXEMPTION. AS A RESULT, WE SPENT 2 YEARS IN THE APPEAL PROCESS. RECENTLY (END OF OCTOBER 2000) A RULING WAS MADE IN OUR FAVOR ALLOWING REBECCA TO RECEIVE BACK TAXES. SO FAR, WE RECEIVED 1998 THRU 2000. WE WERE ADVISED NOT TO APPLY FOR ADDITIONAL YEARS (IN THIS CASE 1997) UNTIL A RULING WAS MADE. AT NO TIME WERE WE INFORMED OF A TIME LIMIT TO APPLY FOR THE 97 REFUND!

Said assessed value should be reduced from..... to
 Said tax should be reduced from..... N/A to
 Refund should be made to taxpayer of... \$ 1,567.51 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 19 2000 Signature of Sally A. Coomer Mother
Signature of taxpayer or guardian, executor or administrator (Title)

Sally A. Coomer 425-788-6271
Print or type name on this line Telephone number

12118 308th AVE. N.E. DUVALL WA 98019
Address City State Zip
mailing P.O. Box 12



King County Department of Assessments

Accounting Division

500 Fourth Avenue, Room 709F
Seattle, WA 98104-2384

(206) 296-5151 FAX: (206) 296-0106

November 27, 2000

Sally Coomer
PO Box 12
Duvall, Wa 98019

RE: Rebecca Coomer, Minor
Parcel 282607-9026

Dear Ms. Coomer:

As mentioned in our phone conversation November 21, 2000 our office processed the petitions for refunds based on your appeal for a reduction in property taxes for the years 1998 and 1999 on behalf of the disabled minor child. The Treasurer's office will handle issuing such refunds. The refunds are as follows: 1998 - \$3,120.50, 1999 - \$3,768.97, and 2000 - \$2,766.50. Your signed petition claims were returned for 1998 and 1999 October 31st. The 2000 refund papers will come directly from the Treasurer's Office for you to sign. The Treasurer, depending on the workload volume, attempts to make all refunds within approximately eight weeks from the date of receipt of signed documents.

Your application originally submitted in March 1999 only included 1998 and 1999 claims. At no time did you request a 1997 or appeal the 1997. Our forms are clearly marked that you can go back three years from the date of payment. On November 21, 2000 and November 22, 2000 you request a 1997 refund which is clearly beyond the statute. I have enclosed appeal forms.

Sincerely,

Ethel M. Jackson
Exemptions Coordinator

Scott Noble

Assessor