



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

September 7, 2005

Motion 12196

Proposed No. 2005-0314.1

Sponsors Gossett

1 A MOTION concerning untimely filed petitions for tax
2 refunds and authorizing treasury operations to make
3 refunds in the amount of \$32,260.35.

4
5

6 WHEREAS, the department of assessments has determined a tax refund is
7 warranted under the provisions of RCW 84.69.020, and

8 WHEREAS, the taxpayers have filed untimely petitions for refund of taxes for
9 1999, 2000, and 2001, and

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

12 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;

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

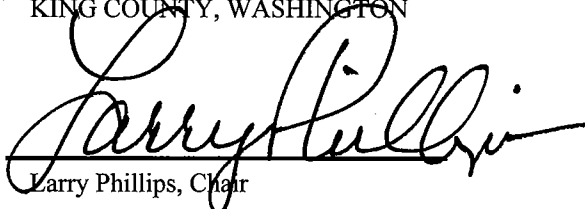
Motion 12196

16 Treasury operations is hereby authorized and requested to refund the overpaid
17 1999, 2000, and 2001 taxes in the amount of \$32,260.35, plus interest pursuant to RCW
18 84.69.100, to the taxpayers in the amount listed on Attachment A to this motion.
19

Motion 12196 was introduced on 7/25/2005 and passed by the Metropolitan King County Council on 9/6/2005, by the following vote:

Yes: 10 - Mr. Phillips, Ms. Edmonds, Mr. von Reichbauer, Ms. Lambert, Mr. Pelz, Mr. Hammond, Mr. Gossett, Mr. Irons, Ms. Patterson and Mr. Constantine
No: 0
Excused: 3 - Mr. Dunn, Mr. Ferguson and Ms. Hague

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Larry Phillips, Chair

ATTEST:



Anne Noris, Clerk of the Council

Attachments A. 1999, 2000 and 2001 petition refund forms

12196

Attachment A
2005-314

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, JENS H. MOLBAK 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 262605-9083 or legally described as _____

DEPT. OF ASSESSMENTS

DEC 25 AM 11 05

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:

DOUBLE TAXATION WAS NOT DISCOVERED UNTIL BE.0201518

WAS FILED IN 2002. A WRITTEN REQUEST FOR REFUND WAS FIRST

SUBMITTED TO THE DEPT. OF ASSESSMENTS ON 9-11-02

Signed [Signature] Date: 10-17-04
manager of Palmy Bear LLC, General Partner of MLP

Assessor's recommendation and comments:
see attached Memo and spreadsheet

Treasurer's recommendation and comments:
No Recommendation
[Signature] 1-11-05

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

12196

PETITION FOR PROPERTY TAX REFUND

Account No.: 262605-90

RECEIVED

Petition Number:

RETURN TO:

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

JAN 11 2005

KING COUNTY TREASURY OPERATIONS

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 1999, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	265,000	2,334,300	2,599,300	7415	13.91587	36,171.52
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid	
Entire Tax					
First Half Tax	ARCHIVE	WAS NOT	18,085.76	0	
Second Half Tax	AVAILABLE	PER K.C.D.A.	18,085.76	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: 1

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: GREENHOUSE #3 WAS DOUBLE-TAXED AS BOTH REAL PROPERTY AND PERSONAL PROPERTY. BE0201518 ESTABLISHED THE BUILDING AS PERSONAL PROPERTY I.E. TENANT IMPROVEMENTS

Said assessed value should be reduced from.....	\$2,599,300	to	\$1,800,000
Said tax should be reduced from.....	\$36,171.52	to	\$25,048.57
Refund should be made to taxpayer of.....	\$11,122.95		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: 10-19-04

Jens H. Molbak
Signature of taxpayer or guardian, executor or administrator

manager, Baby Bearer,
General Partner of MFLP
(Title)

JENS H. MOLBAK
Print or type name on this line

425-398-5100
Telephone number

PMB 368-227 BELLEVUE WAY, BELLEVUE WA 98004
Address City State Zip

12196

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 a 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 the 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 (senior exemption); 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; or
11. Paid on the basis of an assessed valuation that was reduced under RCW 84.48.065 (manifest error in assessment).
12. Paid on the basis of an assessed valuation that was reduced under RCW 84.40.039 (government restriction on use).
13. Abated under RCW 84.70.010 (destroyed property)

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 for the following reason:

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 3 year statute of limitations

1-11-05
DATE

[Signature]
Finance Division

Building Improvements

Account Number **01898477**

Due Date **Apr 30, 1998**

PENALTY FOR LATE FILING

1998

FOR TAXES PAYABLE IN 1998

Page **9** of **10**

RETURN TO: King Co Dept. of Assessments

PERSONAL PROPERTY DIVISION
500 4TH AVENUE ROOM 607
SEATTLE WA 98104-2384

1. Building/Office Space Lease Data

Lease Start:

Term (Months):

Expiration (Year):

Lessor:

Phone:

2. Conditions of Lease

In the lease contract, do building improvements become property of the lessor at the time of installation? YES NO

If your answer is "NO", do building improvements revert to lessor at termination of lease? YES NO

Does lease contract require removal of the building improvements upon completion of the lease term? YES NO

Revise building lease information, or provide, if not shown.

Building and Leasehold Improvements Listing

Category Code	Year	Description	Reported Costs	Change Code	Revised Total	%
7 0 6	9 4	Awnings	4 3 2 0			0
7 1 6	9 4	Cabinets	7 1 9 7			100
7 2 2	9 4	Carpet & Rugs	3 8 6 3			0
7 3 6	9 4	Construction	1 6 1 8 8			0
7 3 6	9 5	Construction	5 7 0 0			100
7 5 4	9 4	Door & Door Opener	2 7 9			0
7 6 2	9 4	Electrical Wiring	5 8 7 2			0
7 9 6	9 4	Land Improvements	1 2 5 1 6			0
7 9 6	9 6	Land Improvements	1 2 4 9 1 4			0
7 9 6	9 6	Land Improvements	1 5 1 0 6			0
8 0 0	9 2	Leasehold Improvements	2 7 3 3 6			0
8 0 0	9 6	Leasehold Improvements	1 9 0 3 6			50
8 1 2	9 4	Material	5 0 5 7			0
8 1 2	9 5	Material	3 1 5 9 9			0
8 2 4	9 4	Office/Bldg/Additions	1 3 0 0 6			50
8 3 2	9 4	Plumbing	8 5 1			0
8 5 0	9 5	Security/Fire Alarm Sys.	2 0 0 6			100
8 6 4	9 4	Sprinkler & Water Line	8 0 0			0
8 6 4	9 5	Sprinkler & Water Line	1 5 2 3			100
8 7 0	9 5	Storage	9 3 2 6			100
8 8 2	9 4	Wall & Wall Covering	1 3 5 7 2			0
8 8 4	9 4	Windows	1 1 4 2			0
8 00	97	Leasehold Improvements	845,885.2			
796	97	Land Improvements	13,427			

Building Improvements Change Codes

- M - Moved From Location
- N - New Leasehold Improvements
- S - Sold, scrapped, destroyed
- T - Transferred In/Out
- O - Omitted from previous year
- E - Error

Show changes to previously reported building and leasehold improvements. Provide change code and revised cost. See Example 1 below.

Add building and leasehold improvements not previously reported. Describe these well enough to identify each as business or real property. This will help prevent double assessment of listed property. Enter appropriate change code. See Example 2 below.

Example: 1) Signs and shelving moved with the company to new office spaces. Leasehold improvements stayed at the old location. Show "M" change code and a zero (0) Revised total for leasehold improvements. Leave signs and shelving entries unchanged. 2) Many improvements were made to the new office, and are listed in detail with a change code of "N".

Category Code	Year	Description	Reported Costs	Change Code	Revised Total	%
8 1 2	9 4	WALLS	2 15 0 0			0
8 1 2	9 4	SIGNS	2 0 0 0			0
8 1 2	9 4	SHELVING	5 0 0 0			0
8 1 2	9 4	LEASEHOLD IMP'S	4 0 0 0			0
8 1 2	9 4	WALL TO WALL CARP	1 0 0 0			0
8 1 2	9 4	FENCE	2 0 0 0			0
8 1 2	9 4	ELECTRICAL SYSTEM	2 0 0 0			0
8 1 2	9 4	HVAC	6 0 0 0			0
8 1 2	9 4	CABINETS	2 0 0 0			0
8 1 2	9 4	AREA RUGS	8 0 0 0			0
8 1 2	9 4	LIGHT FIXTURES	7 0 0 0			0
8 1 2	9 4	SECURITY SYSTEM	3 0 0 0			0
8 1 2	9 4	ARCHITECT FEES	3 0 0 0			0

12196

Attachment to Petition for Property Tax Refund - 1999
 Personal Property Affidavit Schedule :
 Greenhouse #3 (Range IV - Retractable Roof)
 Account # 018984-77

M:\Accounting\Financial Analysis\B McNamara\FILES\EXCEL\Fixed Assets\2004 Petition for Property Tax Refund attachment 10-06-04.xls\2000

Year	Personal Property for:	billed by the county:	Asset #	Asset Description	Category		Historical Cost w/no tax
					Code	Description	
1997	1998	1999	# 234	Greenhouse #3	800	Leasehold Improvement	237,964
1997	1998	1999	# 235	Greenhouse #3	800	Leasehold Improvement	607,121
1997	1998	1999			800	Total	845,085

12196

12196

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, JENS H. MOLBAK 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 262605-9083 or legally described as _____

DEPT. OF ASSESSMENTS

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:

DOUBLE TAXATION WAS NOT DISCOVERED UNTIL BE 0201518

WAS FILED IN 2002. A WRITTEN REQUEST FOR REFUND WAS FIRST

SUBMITTED TO THE DEPT OF ASSESSMENTS ON 9-11-02

manager, Biby Barille

Signed Jens H. Molbak General Partner NPLP Date: 10-12-04

Assessor's recommendation and comments:
see attached Memo and spreadsheet

Treasurer's recommendation and comments:
No Recommendation
[Signature] Jan 11 2005

12196

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

12196

Account No.: 262605-908

RETURN TO:

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

RECEIVED

Petition Number:

JAN 11 2005

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

KING COUNTY TREASURY OPERATIONS
REAL ESTATE TAX

THE PETITIONER ALLEGES THE FOLLOWING TO BE FACTS:

The assessed value of said property for taxes becoming due in the year 2000, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	\$265,000	\$2,334,300	\$2,599,300	7415	13.69431	35,595.62
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	05/01/00	575420	17,797.81	0
Second Half Tax	11/03/00	547830	17,797.81	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: 1

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: GREENHOUSE #3 WAS DOUBLE-TAXED AS REAL PROPERTY AND PERSONAL PROPERTY. BE0201518 ESTABLISHED THE BUILDING IS PERSONAL PROPERTY, I.E., TENANT IMPROVEMENT.

Said assessed value should be reduced from.....\$2,599,300 to \$1,800,000
Said tax should be reduced from.....\$35,595.62 to \$24,649.76
Refund should be made to taxpayer of.....\$10,945.86 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: 10-12-04
Signature of taxpayer or guardian, executor or administrator: Jens H. Molbak
Title: manager, Baby Bank LLC
Council Member MRLP 10/12/04

JENS H. MOLBAK
Print or type name on this line

425-398-5100
Telephone number

PMB 368-227 BELLEVUE WAY BELLEVUE WA 98004
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 a 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 the 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 (senior exemption); 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; or
- 11. Paid on the basis of an assessed valuation that was reduced under RCW 84.48.065 (manifest error in assessment).
- 12. Paid on the basis of an assessed valuation that was reduced under RCW 84.40.039 (government restriction on use).
- 13. Abated under RCW 84.70.010 (destroyed property)

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 for the following reason:

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 three year statute of limitations

1-11-05
DATE

[Signature]
Finance Division

Building Improvements

Account Number

Apr 30, 1999

PERMITS FOR LATE FILING

1999

Assessment Year

Page 9 of 10

RETURN TO

King Co. Dept. of Assessments
PERSONAL PROPERTY DIVISION
500 4TH AVENUE, ROOM 607
SEATTLE WA 98102-2304

1. Building Office Space Lease Data

Lease Start: _____

Term (Months): _____

Expiration (Year): _____

Lessor: _____

Phone: _____

2. Conditions of Lease

Does the lease specify the building improvements to be made by the tenant? YES NO

Does the lease specify the building improvements to be made by the landlord? YES NO

Does the lease specify the building improvements to be made by both parties? YES NO

Does the lease specify the building improvements to be made by the landlord and the tenant? YES NO

Does the lease specify the building improvements to be made by the tenant and the landlord? YES NO

Does the lease specify the building improvements to be made by both parties and the landlord? YES NO

Does the lease specify the building improvements to be made by both parties and the tenant? YES NO

Building and Leasehold Improvements Listing

Category Code	Year	Description	Repaired/Costs	Change Code	Revised Total	%
7 0 6	9 4	Awnings	4 3 2 0			0
7 1 6	9 4	Cabinets	1 6 7			100
7 2 2	9 4	Carpet/Rugs	3 3 6 3			0
7 3 6	9 4	Construction	5 1 8 3			0
7 3 6	9 5	Construction	5 7 0 0			100
7 5 4	9 4	Door & Door Opener	2 7 9			0
7 6 2	9 4	Electrical Wiring	5 8 7 2			0
7 9 6	9 4	Land Improvements	1 2 5 1 6			0
7 9 6	9 6	Land Improvements	2 4 9 1 4			0
7 9 6	9 6	Land Improvements	5 1 0 8			0
7 9 6	9 7	Land Improvements	4 2 7			0
8 0 0	9 2	Leasehold Improvements	2 7 3 3 6			50
8 0 0	9 6	Leasehold Improvements	5 0 3 6			25
8 0 0	9 7	Leasehold Improvements	3 0 8 3			0
8 1 2	9 4	Material	5 10 5 7			0
8 1 2	9 5	Material	3 1 5 9 9			0
8 2 4	9 4	Office Bldg/Additions	3 0 0 6			50
8 3 2	9 4	Plumbing	1 8 5 1			0
8 5 0	9 5	Security/Fire Alarm Sys	2 0 0 6			100
8 6 4	9 4	Sprinklers/Water Line	8 0 0 0			0
8 6 4	9 5	Sprinklers/Water Line	1 5 2 3			100
8 7 0	9 5	Storage	9 3 2 6			100
8 8 2	9 4	Walks/Wall Covering	1 3 5 7 2			0
8 8 4	9 4	Windows	1 1 4 2			0
8 0 0	9 8	Leasehold Improvements	1 5 4 3 9			

Building Improvements Change Codes

- M - Moved From location
- N - New Leasehold Improvements
- S - Sold, scrapped or destroyed
- E - Error

Show changes to previously reported building and leasehold improvements. Provide change code and revised cost. See Example 1 below.

Add building and leasehold improvements not previously reported. Describe the work to identify a change to the business or real property. This will help the assessor identify a change to the property. Enter appropriate change code. See Example 1 below.

Example: Signs and awnings were installed on the building. Leasehold improvements were made to the building. Revised total for leasehold improvements was 5,036. Many improvements were made to the building. See Example 1 below.

Category Code	Year	Description	Repaired/Costs	Change Code	Revised Total	%
7 0 6	9 4	Awnings	4 3 2 0			0
7 1 6	9 4	Cabinets	1 6 7			100
7 2 2	9 4	Carpet/Rugs	3 3 6 3			0
7 3 6	9 4	Construction	5 1 8 3			0
7 3 6	9 5	Construction	5 7 0 0			100
7 5 4	9 4	Door & Door Opener	2 7 9			0
7 6 2	9 4	Electrical Wiring	5 8 7 2			0
7 9 6	9 4	Land Improvements	1 2 5 1 6			0
7 9 6	9 6	Land Improvements	2 4 9 1 4			0
7 9 6	9 6	Land Improvements	5 1 0 8			0
7 9 6	9 7	Land Improvements	4 2 7			0
8 0 0	9 2	Leasehold Improvements	2 7 3 3 6			50
8 0 0	9 6	Leasehold Improvements	5 0 3 6			25
8 0 0	9 7	Leasehold Improvements	3 0 8 3			0
8 1 2	9 4	Material	5 10 5 7			0
8 1 2	9 5	Material	3 1 5 9 9			0
8 2 4	9 4	Office Bldg/Additions	3 0 0 6			50
8 3 2	9 4	Plumbing	1 8 5 1			0
8 5 0	9 5	Security/Fire Alarm Sys	2 0 0 6			100
8 6 4	9 4	Sprinklers/Water Line	8 0 0 0			0
8 6 4	9 5	Sprinklers/Water Line	1 5 2 3			100
8 7 0	9 5	Storage	9 3 2 6			100
8 8 2	9 4	Walks/Wall Covering	1 3 5 7 2			0
8 8 4	9 4	Windows	1 1 4 2			0
8 0 0	9 8	Leasehold Improvements	1 5 4 3 9			

121964

Attachment to Petition for Property Tax Refund - 2000
Personal Property Affidavit Schedule :
Greenhouse #3 (Range IV - Retractable Roof)
Account # 018984-77

M:\Accounting\Financial Analysis\B McNamara\FILES\EXCEL\Fixed Assets\2004 Petition for Property Tax Refund attachment 10-06-04.xls\2000

Year	Personal Property for:	Property for:	Asset #	Asset Description	Category Code	Category Code Description	Historical Cost w/no tax
1997	1999	2000	# 234	Greenhouse #3	800	Leasehold Improvement	237,964
1997	1999	2000	# 235	Greenhouse #3	800	Leasehold Improvement	607,121
1997	1999	2000			800	TOTAL	845,085
1998	1999	2000	# 200	Greenhouse #3	800	Leasehold Improvement	5,150
1998	1999	2000	# 235	Greenhouse #3	800	Leasehold Improvement	5,068
1998	1999	2000	# 252	Greenhouse #3	800	Leasehold Improvement	5,221
1998	1999	2000			800	TOTAL	15,439

12196

12196

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, JENS H. MOLBAK 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 262605-9083 or legally described as _____

DEPT. OF ASSESSMENTS
04 OCT 2005

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:

DOUBLE TAXATION WAS NOT DISCOVERED UNTIL BE 0201518
WAS FILED IN 2002. A WRITTEN REQUEST FOR REFUND WAS
FIRST SUBMITTED TO THE DEPT OF ASSESSMENTS ON 9-11-02

Signed: [Signature] *manager: Beth Barrell*
General Partner of MRP Date: 10-17-04

Assessor's recommendation and comments:
see attached Memo and spreadsheet

Treasurer's recommendation and comments:
No Recommendation
[Signature] 1-11-05

12196

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

12196

Account No.: 262605-908

RECEIVED

Petition Number:

RETURN TO:

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

JAN 11 2005

KING COUNTY TREASURY OPERATIONS

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 2001, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	\$265,000	\$2,334,300	\$2,599,300	7415	12.76058	\$33,142.58
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	05-03-01	632985	\$16,571.29	0
Second Half Tax	11-05-01	538773	16,571.29	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: 1

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: GREENHOUSE # 3 WAS DOUBLE-TAXED AS BOTH REAL PROPERTY AND PERSONAL PROPERTY. BE0201518 ESTABLISHED THE BUILDING IS PERSONAL PROPERTY I.E.; TENANT IMPROVEMENT

Said assessed value should be reduced from.....\$2,599,300 to \$1,800,000
Said tax should be reduced from.....\$33,142.58 to \$22,951.04
Refund should be made to taxpayer of.....\$10,191.54 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: 10-12-04
Signature of taxpayer or guardian, executor or administrator: Jens H. Molbak
Title: manager Budy Bar LLC
General Partner, MPUP. 10/12/04

JENS H. MOLBAK
Print or type name on this line

425-398-5100
Telephone number

PMB 368 - 227 BELLEVUE WAY BELLEVUE WA 98004
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 a 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 the 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 (senior exemption); 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; or
11. Paid on the basis of an assessed valuation that was reduced under RCW 84.48.065 (manifest error in assessment).
12. Paid on the basis of an assessed valuation that was reduced under RCW 84.40.039 (government restriction on use).
13. Abated under RCW 84.70.010 (destroyed property)

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 _____ for the following reason:

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 three year statute of
limitations

1-11-05
DATE

[Signature]
Finance Division

12196

Account Number

Due Date: April 30, 2000

Penalty For Late Filing

ASSESSMENT YEAR 2000 For Taxes Payable in 2001

8 of 8 Page Total

Return To: King Co. Dept. of Assessments, 500 Alki Avenue, Room 807, Seattle, WA 98101

Revise building lease information or provide if not shown.

1. Building/Office Space Lease Data
Lease Start:
Term (Months):
Expiration (Year):
Lessor:
Phone:

2. Conditions of Lease

In the lease contract, do building improvements become property of the lessor at the time of the installation?
If your answer is "NO" do building improvements revert to lessor at termination of lease?
Does lease contract require removal of the building improvements upon completion of the lease term?

Building and Leasehold Improvements Listing

Table with columns: Category Code, Year, Description, Reported Costs, Change Code, Revised Total, %. Includes items like Awnings, Cabinets, Carpet & Rugs, Construction, Door & Door Opener, Electrical Wiring, Land Improvements, Land Improvements, Land Improvements, Leasehold Improvements, Leasehold Improvements, Material, Office/Bldg/ Additions, Plumbing, Security/Fire Alarm Sys, Sprinkler & Water Line, Storage, Wall & Wall Covering, Windows, Fire Alarm, Leasehold Improvements.

Building Improvements Change Code
M - Moved From Location
N - New Leasehold Improvements
T - Transferred In/Out
S - Sold, scrapped, destroyed
E - Error
O - Omitted from previous year

Show changes to previously reported building and leasehold improvements. Provide change code and revised cost. See Example 1 below.

Add building and leasehold improvements not previously reported. Describe these well enough to identify each as business or real property. This will help prevent double assessment of listed property. Enter appropriate change code. See Example 2 below.

Example: 1) Signs and shelving moved with the company to new office spaces. Leasehold improvements stayed at the old location. Show "M" change code and a zero (0) Revised Total for leasehold improvements. Leave signs and shelving entries unchanged. 2) many improvements were made to the new office, and are listed in detail with a change code of "N".

Grid of change codes and descriptions for improvements like Signs, Shelving, Maps, Wall Covering, Electrical System, Cabinets, Alarm Fixtures, Security System, Fire Alarm, etc.

Attachment to Petition for Property Tax Refund - 2001
Personal Property Affidavit Schedule :
Greenhouse #3 (Range IV - Retractable Roof)
Account # 018984-77

M:\Accounting\Financial Analysis\B McNamara\FILES\EXCEL\Fixed Assets\2004 Petition for Property Tax Refund attachment 10-06-04.xls\2001

Year	Personal Property for:	billed by the		Asset #	Asset Description	Category Code	Category Code Description	Historical Cost w/no tax
		Property for:	county:					
1997	2000	2001	2001	# 234	Greenhouse #3	800	Leasehold Improvement	237,964
1997	2000	2001	2001	# 235	Greenhouse #3	800	Leasehold Improvement	607,121
1997	2000	2001	2001			800	TOTAL	845,085
1998	2000	2001	2001	# 200	Greenhouse #3	800	Leasehold Improvement	5,150
1998	2000	2001	2001	# 235	Greenhouse #3	800	Leasehold Improvement	5,068
1998	2000	2001	2001	# 252	Greenhouse #3	800	Leasehold Improvement	5,221
1998	2000	2001	2001			800	TOTAL	15,439
1999	2000	2001	2001	# 263	Greenhouse #3	800	Leasehold Improvement	6,261
1999	2000	2001	2001	# 264	Greenhouse #3	800	Leasehold Improvement	7,177
					Greenhouse #3 subtotal			13,438
1999	2000	2001	2001	# 265	Round Building paving	800	Leasehold Improvement	3,800
1999	2000	2001	2001			800	TOTAL	17,239

12196