

KING COUNTY

1200 King County Courthouse 516 Third Avenue Seattle, WA 98104

Signature Report

March 6, 2006

Motion 12258

	Proposed No.	2006-0067.1	Sponsors	Constantine
1	,	A MOTION concern	ing untimely filed pe	etitions for tax
2		refunds in the amoun	t of \$2,185.35; author	orizing treasury
3	ı	operations to make th	ne refunds.	
4				
5				
.6	WHER	EAS, the department	of assessments has d	letermined a tax refund is
7	warranted unde	er the provisions of R	CW 84.69.020, and	
8	WHER	EAS, the taxpayers h	ave filed untimely pe	etitions for refund of taxes for
9	2000 through 2	002, and		
10	WHER	EAS, RCW 84.69.03	0(2) precludes paym	ent of refunds beyond three
11	years, and			
12	WHER	EAS, pursuant to RC	W 84.69.030, the co	uncil may act on its own motion
13	to refund taxes	when the claim for re	efund is not filed wit	hin three years after making of
14	the payment so	ught to be refunded;		
15	NOW,	THEREFORE BE IT	MOVED by the Kin	ng County Council:

16 Treasury operations is hereby authorized and requested to refund the overpaid 17 2000 through 2002 taxes in the amount of \$2,185.35 plus interest pursuant to RCW 18 84.69.100, to the taxpayers in the amount listed on Attachment A to this motion. 19 Motion 12258 was introduced on 2/13/2006 and passed by the Metropolitan King County Council on 3/6/2006, by the following vote: Yes: 9 - Mr. Phillips, Mr. von Reichbauer, Ms. Lambert, Mr. Dunn, Mr. Ferguson, Mr. Gossett, Ms. Hague, Ms. Patterson and Mr. Constantine No: 0 Excused: 0 KING COUNTY COUNCIL KING COUNTY, WASHINGTON

Anne Noris, Clerk of the Council

Attachments A. Request for Waiver of Statutory Time Limits for Property Tax Refund

122587 2006-867

2006-86
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)
17 AS
I, David & Ida, M. Kemle 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 Jumber
546950-3580-04 or legally described as Lot 356 + Codo 1565
Meridian Valley Country Club
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.
attest I was unable to make a timely request for refund for the following reason:
Wedidnot realize that our property/house)
was incorrectly described on the tax rolls until we
were able to review the description on the King Co. website in-Tuly of 2005. Then we corrected it.
website in July of 2005. Then we corrected it.
Signed David Sever Date: Det 15, 2005
Alam Fomle
Assessor's recommendation and comments: (8 JEE ATTACHE)
reasurer's: recommendation and comments:
NO RECOMMENSATIONS DECEMBER
NOV -7 2005
SCOUNTY TREASURY OPERATION
FIEALESTATE TAX

Assessor	Residentia	il Building Records				
Address	24708 136	24708 136TH AV SE 98042				
Building Grade	Very Good	Building runnber 1				
Condition	Average	Bedrooms	3			
Year Built	1994	Baths	2			
Year Renovated	0	172 Baths	1			
Total Living SqFt	3440	3/4 Baths	0			
Ist Floor SqFt	2160	Stories	1			
Half Floor SqFt	0	Single Story Fireplace	3			
2nd Floor SqFt	0	Multi Story Fireplace	9			
Upper Floor SqFt	0	Free Standing Fireplace	0			
Total Basement SqFt	2120	Basement Garage SqFt	0			
Total Finished Basement SqFt	1280	Attached Garage SqFt	860			
Finished Basement Grade	Very Good	Open Porch SqFt	60			
Daylight Basement	Y	Enclosed Porch SqFt	100			
Heat System	Forced Air	Deck SqFt	600			
Heat Source	Gas	Percent Brick Stone	0			

RECEIVED.

To: King County Assessor.

The above King County description of our house at 24708 136 th Ave. S.E. Keng What Rouse at 24708 136 th Ave. S.E. Keng What is now correct as revised in 2005 to this is the way the house was find in 1994 \$ 15 still expactly what in 1994 \$ 15 still expactly the Some Hoday.

Davied Kenell Ala 701. Hence

Oct 14/05

PETITION FOR PROPERTY TAX REFUND

122581

Account No.:

Petition Number;

RETURN TO:

King County Department of Assessments:

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*		King County Administra	tian Bullding			
2000		outh Avenue - MS 7A 2 V/A 98104-2384				
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THE PETITIONER A	LLEGES THE FOLLO	WING TO BE FACTS:				
The assessed value of	of said property for tax	es becoming due in th	e year 2000 and th	e tax extended (upon said valua	ijou! wete sa
	Land	Improvements	Total Value	Levy Code	Tax Rate:	Tax
Real Property	176,000	307,000	483,000	1565	14.856	37193.5
Personal Property						:
· · · · · · · · · · · · · · · · · · ·						
	Date Paid	Receipt Number	Tax Paid	Interes	paid	
Entire Tax			_			
First Half Tax	4/24/200	.	3596.76	5 -		
Second Half Tax	10/23/200		3596.73			
	-1-10-1	<u></u>	10 - N.V. 1,	-,		
MOOT		haroctei	. 51,6			· .
Said assessed value	should be reduced fro	man 49	3,000 to	432,	000	
	duced from		15.26 to	6417		
	da to taxpayer of		7.63		t (RCW 84.69.	100x.
Meiging aniaging ne sile	on in initialia. or		7.65	·bino interes	i liánia a son.	
	<u>0. 3</u>			 	·	
	 	VERIFIC	CATION			
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and belief, and reque	st that said tax be can	celled and refunded in	conformity with this	Defition	to nie beston u	i) momeoác
		Dovid.	Bull	ب	_	
Date Ct. 15	,2005	Ala /	1. Tem	le	Own	ers
-		Signature of taxpayer or	r guardian, executor or	administrator	(Title)	
DAVID & 10	DA M. KE	MIE	253-63	9-19	69	
	ame on this line		Telephone num	ber		
74708	136 5	Ano SE.	Kest 1	12 9	8047	

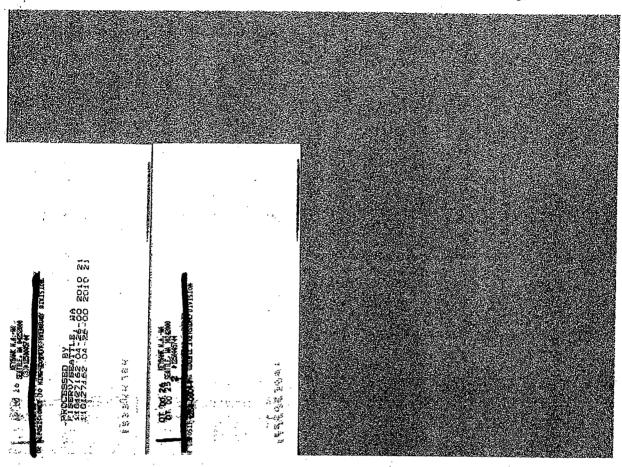
DOA Number \$3 (Rev \$/99)

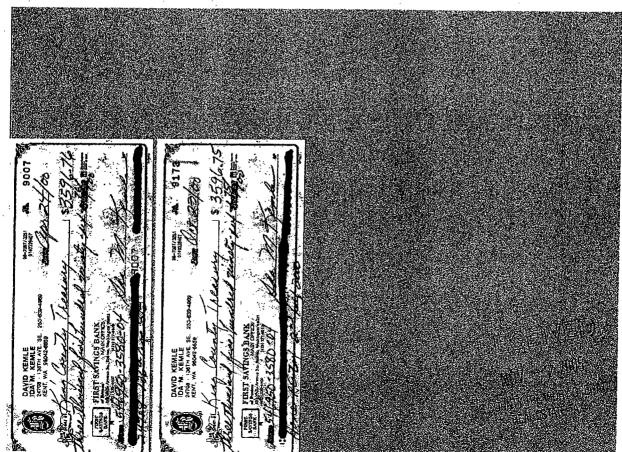
HEUE VEU HSV -7 2005 G COUNTY TREASURY OPERATOR REAL ESTATE TAY

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 derical error in extending the tax rolls; or
4. Paid as a result of other derical errors in isting 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
 Paid as a result of mistake, inadvertence, or tack 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 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
Part 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 past 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 RCVV.84.48.065 (manifest error in assessment).
12. Fall on the basis of an assessed valuation that was reduced under RCW Ad 40 000 (november), rectificing on west
13. Abated under RCW 84.70.010 (destroyed property
RECOMMENDATION BY COUNTY ASSESSOR:
I hereby certify that all the statements in the foregoing polition are true, and recommend that the request for refund be 9448 for the following reason:
to correct hampest error in ofwar forting of
the state of the s
A costa Wise.
11/1/05
DATE County Assessor or Deputy
Sounds was season of rubbing

APP	ROVAL/DÉNIAL: COUNTY FINÂNCE: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 of from the date of claim for refund, whichever is later:						
₩	Petition for retund is DENIED because the claim does not qualify under RCW 84,69.020 or RCW 84.60.050 for the following reason:						
	LIMITATIONS						
	DATE Finance Division						

RECEIVED,
NOV -7 2005
COUNTY BEASURY OPERATE OF ETAM OPERATE TAX
PERT EST PRESENTATE TAX





PETITION FOR PROPERTY TAX REFUND

Account No.:

Petition Number;

RETURN TO:

King County Department of Assessments:

2001	500 Fou	ng County Administrati ath Avenue - MS 7A V/A 98104-2384	an Bullding			
CLAIM FOR REF	UND MUST BE	MADE WITHIN TH	REE YEARS FO	OLLOWING	PAYMENT (OF TAXES
THE PETITIONER ALI				e tax extended (upon said valua	tion, were as
	L'and	Improvements	Total Value	Levy Code	Yax Rate:	Tax
Real Property	184.000	339,000	573 pm	1565	14.15886	74-23-32
Personal Property			000,000	., • •	7.1-000	
				· · · · · · · · · · · · · · · · · · ·		
	Date Pald	Receipt Number	Tax Paid	Interest	paid	
Entire Tax First Half Tax		· · · · · · · · · · · · · · · · · · ·	7-11	 		·
Second Half Tax	4/26/2001		3711.66	+==		······
County I say.	10/20/2001		3711.66			
Said assessed value si Said tax should be redu Refund should be mad	ould be reduced from	523 ₁ 0	00 to	472/		100)
i hereby verify, upon per and bellef, and request Date Office 13	enalty of penury, that that said tax be cano	verific the contents of the fore effect and refunded in Dawell J Signature of taxpayer of	egoing patition are to protointly with this Security	petition.	to the best of r Owel (Title)	my knowledge
1	THE ON USES line. 36 The Ave.	e. SE KE	253-63 Telephone num Ent W	9-196 ber 1A 4		-Z

DOA Number \$3 (Rev 5/99):

OUNTY TREASURY OF ERAT.

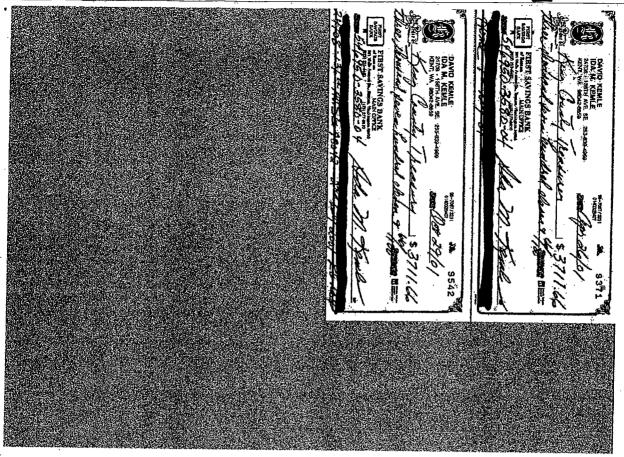
REASON CODES

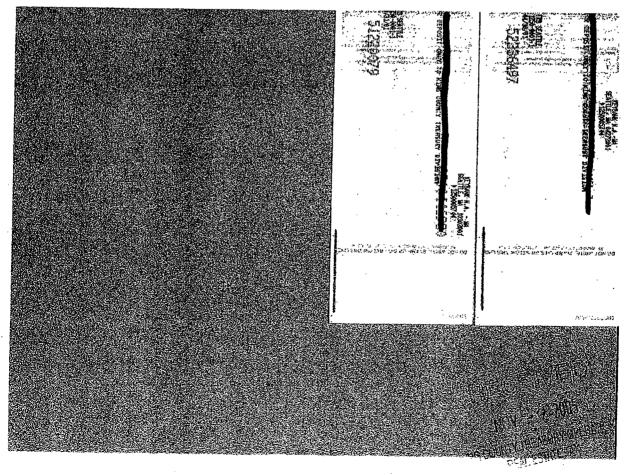
REFUND IS MADE FOR THE FOLLOWING REASON:

- 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
- 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
- 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

RECOMMENDATIO	N BY COUNTY ASSESSOR:
I hereby certify that all the tollowing reason:	to cover Munifest even in flows price for frequency for the formula for the fo
DATE 11 7 0	County Assessor or Deputy

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.
DATE Solution Finance Division





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

2002

	MUST BE MADE WITH		

THE PETITIONER ALLEGES THE FOLLOWING TO BE FACTS:

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

	Land	Improvements	Tötal Value	Levy Code	Tax Rate	Tax
Real Property	196000	342000	538 000	1565	13.31363	7181.62
Personal Property						

	Date Paid	Receipt Number	▼ Tax Paid	Interest paid	
Entire Tax					
First Half Tax	4/26/2002		3590.81		
Second Half Tax.	10/28/2002		3590.81		

REFUND IS CLAIMED FOR THE FOLLOWING REASON under the provisions of RCW 84.59.020 or 84.60.050 (See reverse for reason codes).

Reason Code: 4

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND:

characteristic data.

Sald assessed value should be reduced from	538,000	to	485,000
Said tax should be reduced from	7162.73	ťö	6457.11
Refund should be made to taxpayer of	705.62		plus interest (RCW 84.69.100)

VERIFICATION

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.

owners

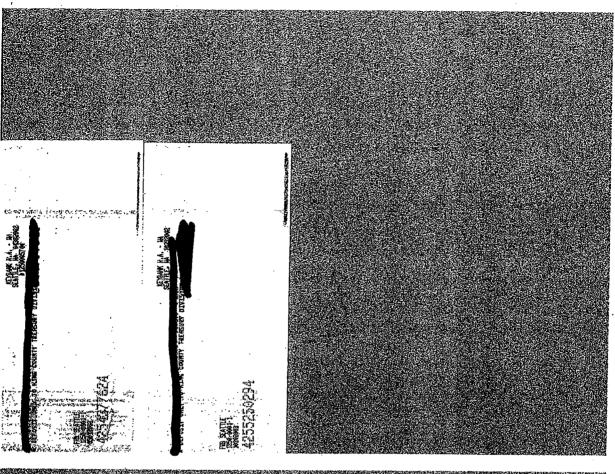
DOA Number \$3 (Rev 6/99)

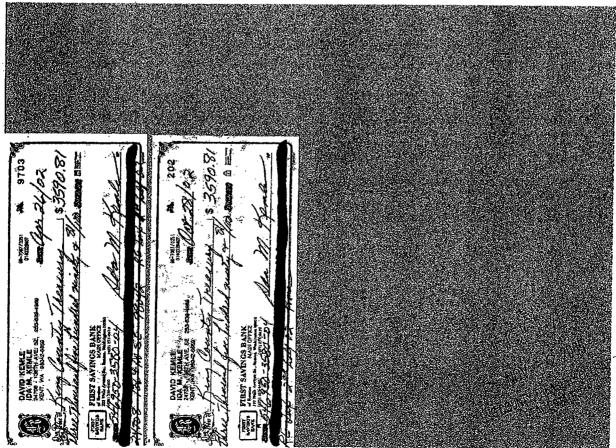
REFUND IS MADE FOR THE FOLLOWING REASON. 1. Paid more than once, or 2. Paid as a result of manifest error in description; or 3. Paid as a result of a derical error in extending the tax rolls; or 4. Paid as a result of other derical error in extending the tax rolls; or 5. Paid with respect to improvements which did not exist on the assessment date; or 8. Raid 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 369 (senior exemption); or 8. Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public afficial 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 boards order, or 10. Paid on property acquired by a governmental entity under RCW 84.60.050; pr 11. 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

I hereby certify that all the statements in the foregoing pelition are the following reason:	true, and recommend that the request for refund be guilt for
the tollowing reason: to agreed murifest	ever in these factor forting
11/7/08	Couply Dissessor or Deputy
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APPROVALIDENIAL: COUNTY FINANCE OFFICE	

APPI	ROYAL/DENIAL: COUNTY FINANCE OFFICE
(5°	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
1	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.
	DATE Finance Division







Scott Noble

Assessor



King County Department of Assessments

Appeals Section

King County Administration Bldg. 500 Fourth Avenue, Room 753B Seattle, WA 98104-2384

(206) 296-5150

FAX 296-0106

November 7, 2005

King County Council:

Account Number (s):546950 -3580

The King County Assessor recommends reducing the assessed value of subject property for the 2000, 2001 and 2002 tax rolls based on a manifest error where the square footage of subject house was incorrect.

This error has been corrected for the 2003 and later tax rolls.

The King County Assessor recommends denying taxpayer petition for property tax refunds for the 1996, 1997, 1998 and 1999 tax rolls, as the manifest error first occurred on the 2000 tax roll.

sincerely,

Fred Byrum. Appraiser II

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NOV - 7 2005

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Recommended Improvements Value	289,000	288,000	256,000	303,000	303,000	284,800	284.800
Improvements Value	342,000	339,000	307,000	303,000	303,000	284,800	284,800
Recommended Land Value	196,000	184,000	176,000	153,000	153,000	145,000	145,000
Land value	196,000	.184,000	176,000	153,000	153,000	145,000	145,000
Tax Roll Year	2002	2001	2000	1999	1998	1997	1996

-				
Ø	136TH AV SE 98042 2 RNG: 5 FOLIO: 232 COUNTRY CLUB	* * * * * S A L E S DATE EXCISE: 11/10/93 134235;		* * END OF SAL
	ALGIOKY ADDRESS: 24708 ECT: 22 TWN: 2 RIDIAN VALLEY	* * * * * * * * * * * * * * * * * * *	K K K K M T	12-PF13-PF14-PF15-P
KING COUNTY DEPARTMENT DEPARTMENT	0. O.O.	* CHA	03/22/03/23/03/23/03/23/23/23/23/23/23/23/23/23/23/23/23/23	. * * * LONIINUED * * *
	G IDA M 356 BL	646,000 T 1 5 5 8 6 0 0 0 1 1 1 8 6 6 6 0 0 0 1 1 1 1 8 6 6 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	* * * * * * * * * * * * * * * * * * *	5PF6 CB HIS
	ER: 546950-3580- E: KEMLE DAVID DESCRIPTION: LOT	* * * * * * * * * * * * * * * * * * *	4,000 6,000 8,000 8,000 8,000 8,000 8,000	CNT: 546950 3580 0
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7 HZ CC			KING COUNTY REAL	PARTMENT ROPERTY 1
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LEGAL	SCRIPTION: LOT 3	1 10 10 10	BLOCK	A: NW SECT: AT: MERIDI
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* END OF VALUE HISTORY * *