

11786

Attachment A

2003-286

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, Warren Marquardson 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 342406-9240 or legally described as

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 discovered in an appeal of the 2002 assessment that the county records have been in error since construction in 1990/1991 (I bought in 1991) and the square footage has been overstated by about 5% I think since 1991 I have overpaid by about \$11,300 over those 10 years.

Signed Warren Marquardson Date:

Assessor's recommendation and comments: Our intent was that the assessed value for taxes payable in 1999 and 2000 should be the same. Value for 1999 Payable: Land \$465,000 Imp \$1,701,400 Made note for Fred Byrum Total \$2,166,400

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

DEPT. OF ASSESSMENTS  
2002 NOV -5 AM 6:5

# 11786

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

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	465,000	1,801,000	2,266,000	1400	13.04216	29,553.53
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4-30-99	?	14,779.74	
Second Half Tax	10-11-99	550017	14,779.73	

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: 542

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: manifest error:  
the square footage on the apartments in county records was apparently been in error since construction in 1990 (1991 - overstating the area by about 5%. this was discovered and corrected in 2002. for 2002, and adjustments have been made for 2001 and 2000.

Said assessed value should be reduced from..... 1,801,000 to 1,701,406 (same as year 2000)  
Said tax should be reduced from..... 29,553.53 to 28,254.53  
Refund should be made to taxpayer of..... 1,299.00 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: 10.22.02 Warren Marguardson owner  
Signature of taxpayer or guardian, executor or administrator (Title)

Warren Marguardson 425-643-2250  
Print or type name on this line Telephone number

11808 SE 49th Pl Bellvue WA 98006  
Address City State Zip

11786

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:

2/13/03

DATE

*Paul Byrum for Rick Davison*  
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*

2/18/03

DATE

*[Signature]*  
Finance Division

**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.

# 11786

**Byrum, Fred**

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**From:** Davison, Rick  
**Sent:** Monday, July 15, 2002 11:28 AM  
**To:** 'warren@marquardson.com'  
**Cc:** Roe, Stan; Byrum, Fred  
**Subject:** Adjustments for prior years on apartment value

Dear Mr. Marquardson,

In answer to your query on account number 342406-9240, we can make corrections on prior years for manifest errors that can be corrected without using appraisal judgement. I have submitted a Tax Roll Correction for the tax years 2000 and 2001. If approved it will result in a reduction in value of \$99,600 for tax year 2000 and \$123,400 for tax year 2001. To change the 1999 tax year, you would need to petition the King County Council. Changing the years before 1999 would require appraisal judgement, which we cannot do.

# 11786



King County Department of Assessments  
King County Administration Building  
500 Fourth Avenue, Room 753  
Seattle, WA 98104-2384

Scott Noble  
Assessor

(206) 296-5121      FAX 296-0106

October 10, 2002

**MARQUARDSON PROPERTIES**  
11808 SE 49TH PL  
BELLEVUE, WA 98006

Subject: Notification of correction to real property valuation (RCW 84.48.065)  
Account Number: 342406-9240-07      Change Order: 24773

The following correction(s) in real property value have been made to the tax roll(s) indicated:

	<u>Tax Roll</u>	<u>Land From</u>	<u>Land To</u>	<u>Imps From</u>	<u>Imps To</u>
Taxable Value:	2000	465,000	465,000	1,801,000	1,701,400
Appraised Value:	2000	465,000	465,000	1,801,000	1,701,400
Taxable Value:	2001	620,000	620,000	2,178,000	2,054,600
Appraised Value:	2001	620,000	620,000	2,178,000	2,054,600

Value was decreased for the following reason(s):

Incorrect characteristic data

If you disagree with this value, you have 62 days from the date of this letter to appeal. If you have questions about this letter please call Elaine Schmitz at (206) 296-5121. Petitions to appeal may be obtained from the King County Board of Equalization, King County Administration Bldg, Room 510, Seattle, WA 98104-2384, phone (206) 296-3496. Should you choose to appeal, please attach a copy of this letter to your appeal petition, or make reference to the change order number and date shown above in your petition.

Sincerely,

Elaine Schmitz  
Office Technician III

by:     m