

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

RECEIVED
OCT 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 Bay Bear LLC, General Partner of MELP

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

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 F 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

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 unchanged. 2) Many improvements were made to the new office, and are listed in detail with a change code of "N".

Building and Leasehold Improvements

Category Code	Year	Description	Reported Costs	Change Code	Revised Total	%
8 1 2	9 4	WALLS	2 0 0 0			0
8 1 2	9 4	SIGNS	5 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 CARS	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 PLUGS	5 0 0 0			0
8 1 2	9 4	LIGHT FIXTURES	2 0 0 0			0
8 1 2	9 4	SECURITY SYSTEM	3 0 0 0			0
8 1 2	9 4	ARCHITECTURAL	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	
					Code	Description	Category Code	Cost w/no tax
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

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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, Bill Barille

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

Assessor's recommendation and comments:

see attached Memo and spreadsheet

Treasurer's recommendation and comments:

No Recommendation

[Signature]

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

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

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

manager, Betty Bank LLC
Board Member MRLP 10/12/04
(Title)

JENS H. MOLBAK

425-398-5100

Print or type name on this line

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

DATE

1-11-05

Finance Division

[Signature]

Building Improvements

Account Number

Apr 30, 1999
Due Date

1999
Assessment Year

Page Total

9 of 10

King Co. Dept. of Assessments
PERSONAL PROPERTY DIVISION
600 4TH AVENUE ROOM 807
SEATTLE WA 98109-2304

RETURN TO:

1. Building Office Space Lease Data

Lease Start: _____

Term (Months): _____

Expiration (Year): _____

Lessor: _____

Phone: _____

2. Conditions of Lease

Is the lease agreement for a term of years? YES NO

Is the lease agreement for a term of months? YES NO

Is the lease agreement for a term of days? YES NO

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

Building and Leasehold Improvements Listing

Category Code	Year	Description	Reported Costs	Change Code	Revised Total	%
7-0-16	9-4	Awings	15			0
7-1-6	9-4	Cabinets	11			100
7-2-2	9-4	Carpet/Rugs	3			0
7-3-5	9-4	Construction	18			0
7-3-6	9-5	Construction	15			100
7-5-4	9-4	Door & Door Opener	2			0
7-6-2	9-4	Electrical Wiring	5			0
7-9-6	9-4	Land Improvements	1			0
7-9-6	9-6	Land Improvements	2			0
7-9-6	9-6	Land Improvements	1			0
7-9-6	9-7	Land Improvements	1			0
8-0-0	9-2	Leasehold Improvements	2			50
8-0-0	9-6	Leasehold Improvements	3			25
8-0-0	9-7	Leasehold Improvements	3			0
8-1-2	9-4	Material	5			0
8-1-2	9-5	Material	5			0
8-2-4	9-4	Office Bldg/Additions	3			50
8-3-2	9-4	Plumbing	8			0
8-5-0	9-5	Security/Fire Alarm Sys	2			100
8-6-4	9-4	Sprinkler/Water Line	8			0
8-6-4	9-5	Sprinkler & Water Line	1			100
8-7-0	9-5	Storage	9			100
8-8-2	9-4	Walls/Wall Covering	1			0
8-8-4	9-4	Windows	1			0
800	98	Leasehold Improvements	154		39	

Building Improvements Change Codes

- M. Moved From location
- N. New Leasehold Improvements
- S. Scraped/Destroyed
- Watered In Our
- O. Omitted From Inventory
- E. Error

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

Add building and leasehold improvements not previously reported. Describe the building and leasehold improvements in detail. This will apply to new buildings, new leasehold improvements, and improvements to existing buildings. See Example 2 below.

Example 1: Signs and new improvements to existing building. Leasehold improvements to existing building. Revised total for leasehold improvements. Many improvements were made for new offices. Many of these are in the building.

Building	Year	Description	Reported Costs	Change Code	Revised Total	%
7-1-6	9-4	Cabinets	11			100
7-2-2	9-4	Carpet/Rugs	3			0
7-3-5	9-4	Construction	18			0
7-3-6	9-5	Construction	15			100
7-5-4	9-4	Door & Door Opener	2			0
7-6-2	9-4	Electrical Wiring	5			0
7-9-6	9-4	Land Improvements	1			0
7-9-6	9-6	Land Improvements	2			0
7-9-6	9-6	Land Improvements	1			0
7-9-6	9-7	Land Improvements	1			0
8-0-0	9-2	Leasehold Improvements	2			50
8-0-0	9-6	Leasehold Improvements	3			25
8-0-0	9-7	Leasehold Improvements	3			0
8-1-2	9-4	Material	5			0
8-1-2	9-5	Material	5			0
8-2-4	9-4	Office Bldg/Additions	3			50
8-3-2	9-4	Plumbing	8			0
8-5-0	9-5	Security/Fire Alarm Sys	2			100
8-6-4	9-4	Sprinkler/Water Line	8			0
8-6-4	9-5	Sprinkler & Water Line	1			100
8-7-0	9-5	Storage	9			100
8-8-2	9-4	Walls/Wall Covering	1			0
8-8-4	9-4	Windows	1			0
800	98	Leasehold Improvements	154		39	

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:	Personal 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

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)

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DEPT. OF ASSESSMENTS
OCT 2004

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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, Bely Bear LLC*
General Partner of MRCP Date: 10-12-04

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

Treasurer's recommendation and comments:
No Recommendations
[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)
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5. Were paid on buildings or other improvements that didn't exist on the assessment date
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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
PROPERTY TAX

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

THE PETITIONER ALLEGES THE FOLLOWING TO BE FACTS:

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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 Body Bar LLC
General Partner, MLP. 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

Account Number
 0188377

Due Date:
 April 30, 2000

Penalty For
 Late Filing

2000 ASSESSMENT
 YEAR
 8 of 8
 Page Total

Return To:
 King Co. Dept. of Assessments
 500 4th Avenue Room 807
 Seattle, WA 98104-2218

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?
 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

Building and Leasehold Improvements Listing

LIST WHOLE DOLLARS ONLY | NO CENTS

Category Code	Year	Description	Reported Costs	Change Code	Revised Total	%
706	1994	Awnings	\$4,320			0
716	1994	Cabinets	\$7,197			100
722	1994	Carpet & Rugs	\$3,863			0
736	1994	Construction	\$18,188			0
736	1995	Construction	\$5,700			100
754	1994	Door & Door Opener	\$279			0
762	1994	Electrical Wiring	\$5,872			0
796	1994	Land Improvements	\$12,516			0
796	1996	Land Improvements	\$124,914			0
796	1996	Land Improvements	\$15,108			0
796	1997	Land Improvements	\$13,427			0
800	1992	Leasehold Improvements	\$27,338			0
800	1996	Leasehold Improvements	\$19,036			50
800	1997	Leasehold Improvements	\$845,065			25
800	1998	Leasehold Improvements	\$15,439			25
812	1994	Material	\$5,057			0
812	1995	Material	\$31,599			0
824	1994	Office/Bldg/Additions	\$13,008			50
832	1994	Plumbing	\$861			0
850	1995	Security/Fire Alarm Sys	\$2,006			100
864	1994	Sprinkler & Water Line	\$800			0
864	1995	Sprinkler & Water Line	\$1,523			100
870	1995	Storage	\$9,326			100
882	1994	Wall & Wall Covering	\$13,572			0
884	1994	Windows	\$1,142			0
884	1999	Computer Fax / Print System	2905			
800	1999	Leasehold Improvements	17,258			

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 space. 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".

1	AWINGS	1	0	0
2	SIGNS	1	0	0
3	SHELVING	1	0	0
4	WALL COVERING	1	0	0
5	WALLS	1	0	0
6	WINDOWS	1	0	0
7	WOODWORK	1	0	0
8	CEILING	1	0	0
9	FLOORING	1	0	0
10	MECHANICAL	1	0	0
11	ELECTRICAL	1	0	0
12	PLUMBING	1	0	0
13	ROOFING	1	0	0
14	PAINT	1	0	0
15	LAND IMPROVEMENTS	1	0	0
16	CONSTRUCTION	1	0	0
17	LAND IMPROVEMENTS	1	0	0
18	LAND IMPROVEMENTS	1	0	0
19	LAND IMPROVEMENTS	1	0	0
20	LAND IMPROVEMENTS	1	0	0
21	LAND IMPROVEMENTS	1	0	0
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99	LAND IMPROVEMENTS	1	0	0
100	LAND IMPROVEMENTS	1	0	0

**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:	Property for:	County:	Asset #	Asset Description	Category Code	Category Description	Historical Cost w/no tax
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

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