

Proposed No. 2005-0314.1

KING COUNTY

1200 King County Courthouse 516 Third Avenue Seattle, WA 98104

Signature Report

September 7, 2005

Motion 12196

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
0	WHEREAS, RCW 84.69.030(2) precludes payment of refunds beyond three
1	years, and
2	WHEREAS, pursuant to RCW 84.69.030, the council may act on its own motion
3	to refund taxes when the claim for refund is not filed within three years after making of
.4	the payment sought to be refunded;
.5	NOW, THEREFORE, BE IT MOVED by the Council of King County:

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 ATTEST:

/ Mue

Anne Noris, Clerk of the Council

Attachments A. 1999, 2000 and 2001 petition refund forms

2005-37

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
٠	tax refunds specified in RCW 84.69.030 on the property designated by Assessor's tax account number
S	262605-9083 or legally described as
	5
1. OF ASSESSME	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. Fattest I was unable to make a timely request for refund for the following reason:
	BOUBLE TAXATION WAS NOT DISCOVERED UNTIL BE 0201518
	WAS FILED IN 2002. A WRITTEN REGNEST FOR REFUND WAS FIRST
	SUBMITTED TO THE DEPT. OF ASSESSMENTS ON 9-11-02
• •	Signed Jan J. M. Date: 10-17.04 managed & Bang Bearick, Gerend Parter of MFLP
	Assessor/s/recommendation and comments:
	- per attachy Nemo and proprendencet
. • [
	Treasurer/s: recommendation and comments:
	No Resomments ATTION
	Sugar 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.

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

JAN 11 2005

Seattle, WA 98104-2384 KING COUNTY TREASURY OPERATIONS CLAIM FOR REFUND MUST BE MADE WITHIN THREE YEARS IN 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

	Land	Improvements	Total Value	Levy Code	Tax Rate	Тах
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 MIT	18,085.76	Ø	
Second Half Tax	AUAILABLE	PER KCDA.	18,085.76	Ø	

REFUND IS CLAIMED FOR	THE FOLLOWING REAS	ON under the	e provisions of RC	W 84.69.020 o	r 84.60.050 (See	reverse for
reason codes).	Reason Code:	1	•			
		سك	•	•		
EXPLAIN BRIEFLY THE SP	PECIFIC CIRCUMSTANCE	ES FOR CLA	IMING THIS REFU	JND: GREEN	1House #	3
WAS DOUBLE -	TAXED AS BOTT	H REA	- PROPERTY	1 AND F	ERSTNAL PA	POPERTY
BE0201518 8	STARICHEN TH	+ Built				
1E TC	IMPROVEMEN	· 2.7				

Said assessed value should be reduced from		10 B 1 BOD 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 and belief, and request that said tax be cance	the contents of the foregoing petition are true and correct to the best of my knowledge elled and refunded in conformity with this petition.
Date: [0-19-04	Signature of taxpayer or guardian, executor or administrator (Fitle)
JENS H. MOLBAK Print or type name on this line	#25 - 398 - 500 Telephone number
PMB 368-227 BELLEUN Address	AE WAY BELLEVUE WA 99004 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 hereb	y certify that owing reasor	: all the staten n:	nents in the fo	regoing petition	are true,	and recomme	nd that t	he request for	r refund b	e	Tor
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DATE	ji.					County Asses	ssor or C	eputy		-	-
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APPR	OVAL/DE	NIAL: CO	UNTY FINA	ANCE OFFICE	E			<u> </u>	•	· · ·	 -
()	\$	· · · · · · · · · · · · · · · · · · ·	plus intere	ED and a refund est at the rate sp e of claim for refi	ecified in	RCW 84.69.1	00, from		ollection o	of	
×	Petition for following re			e the claim does						for the	
	Exc	reeds	3 yc	ean S	TAT	we of	lin	ntation	ÚÍ.	··· .	•
			V		-	0					
	DATE	1-11-0	25		Finance	Division	Жи	~			•

12196 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 (O) Revised Total Tot leasehold improvements. Leave signs and shalving entries unchanged. 2) havy improvements were made to the new office, and are listed in detail with a change code of "N". Show changes to previously reported building and leasehold improvements. Provide change code and revised cost. See Example 1 below. O - Omitted from previous year E - Error 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. personal property d sod atmavenue room i Seattle wa 9910a.238a Revise building lease information or provide if not shown T - Transferred In/Out; **Building Improvements Change Codes** Add building and leasehold improvements ELECTRICAL SYSTEM N - New Leasehold Improvements S - Sold, scrapped, destroyed M - Moved From Location .8 8 6 Ş 8 0 20 0 တ္ထ % 0 property of the lessor at If your answer is "NO" do building improvements revert to lessor at termination Does lease contract require removal of the building improvements upon completion of the lease term? In the lease contract, do building improvements become property of the time of installation? 2. Conditions of Lease Revised Total of lease? Change Code Due Date Building and Leasehold Improvements Listing Account Number Reported Costs Learned Important 845,0854 T2,427 Land Improvements Leasehold Improvements Leasehold Improvements Security/Fire Alarm Sys Sprinkler & Water Line Sprinkler & Water Line Office/Bldg/Additions Wall & Wall Covering Door & Door Opener Land Improvements Land Improvements Land Improvements 1. Building/Office Space Lease Data Electrical Wiring Carpet & Rugs Construction Construction Description Cabinets Plumbing Windows Awnings Storage Material Material 1971 9 Expiration (Year): Year Term (Months): Lease Start: ဖ Category Lessor Phone: 0 Code ŝ

RETURN TO:

10 G

FOR TAXES PAYABLE

3661.

PENALTY FOR LATE FILING

Apr 30, 1998

01898477

Building Improvements

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 attachmment 10-06-04.xls]2000

1 21 1	Str.
Historical Cost w/no tax 237,964 607,121	846,085
Historical Category Code Description Cost w/no tax Leasehold Improvement 237,964 Leasehold Improvement 607,121	Total
Category Code 800 800	800
Asset Description Greenhouse #3 Greenhouse #3	
Asset # # 234 # 235	
billed by the county: 1999 1999	1999
Personal Property for: 1996 1998	1998
Year 1997	√66¥

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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completed Petition for Property atth proof the property taxes for the conditions justifying the refund	at year were	paid by the i	ndividual req	uesting the re	is attached, fund, and p	, al эго
o attest I was unable to make a time	ely request f	or refund for	the following	reason:		2
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VAS FILED IN 2002.	A WRIT	ten Req	NEST RE	2 REFUN	D WAS	F
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NBMITTED TO THE DE	PT OF ,	<u>Assessme</u>	VTS ON	9-11-0	٢.	
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	Teasurer's recommendation a	attest I was unable to make a timely request for the BLE TAXATION WAS NOT DIVAS FILED IN 2002. A WAIT MASHITTED TO THE DEPT OF MAIN SESSOR'S recommendation and commendation and	The conditions justifying the refund existed as of the assessment attest I was unable to make a timely request for refund for sourcest I was unable to make a timely request for refund for sourcest I was unable to make a timely request for refund for sourcest I was unable to make a timely request for refund for what I was a function of the second sourcest I was unable to make a timely request for refund for what I was unable to the second sourcest I was unable to make a timely request for refund for what I was unable to the second sourcest I was unable to make a timely request for refund for what I was unable to the second sourcest I w	The conditions justifying the refund existed as of the assessment date for the fattest I was unable to make a timely request for refund for the following SOUBLE TAXATION WAS NOT DISCOVERED UNTILL WAS FILED IN 2002. A WRITTEN REQUEST FOR MABINITED TO THE DEPT OF ASSESSMENTS ON MAINTED TO THE DEPT OF ASSESSMENTS ON MAINTED BOTH BOTH PROPERTY OF ASSESSMENTS OF SESSOF'S recommendation and comments: **Lee attacked Memo and file attacked Memo and file.** **Lee attacked Memo and file.**	The conditions justifying the refund existed as of the assessment date for the tax levy. The same a timely request for refund for the following reason: Souble Taxation was not Discovered until BE 02 WAS FILED IN 2002. A WRITTEN REGINEST FOR REFUNDATION OF ASSESSMENTS ON 9-11-02 MANUTTED TO THE DEPT OF ASSESSMENTS ON 9-11-02 MANUALLY Sevel Palm IIFIP Date: 12:01 SSESSOT'S recommendation and comments: Lee Attached Memo and Memorities.	Attest I was unable to make a timely request for refund for the following reason: STANBLE TAXATION WAS NOT DISCOVERED UNTIL BE 0201518 WAS FILED IN 2002. A WRITTEN REQUEST FOR REFUND WAS WAS MARMITTED TO THE DEPT OF ASSESSMENTS ON 9-11-02 MANAGO, B-17 RA-UK igned A.M.M. Morris Genel Parker MFP Date: W 17.04 ssessor's recommendation and comments: Let attacked Membo and Membo and Membolished.

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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 1219

Account No.: 262605-908

RETURN TO:

King County Department of Assessments 709F King County Administration Building RECEIVED,

Petition Number:

500 Fourth Avenue - MS 7A Seattle, WA 98104-2384

JAN 11 2005

plus interest (RCW 84.69.100)

CLAIM FOR REFUND MUST BE MADE WITHIN THREE YEAR CONTINUE 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	575 420	17,797.81	Ø	
Second Half Tax	11/03/00	547 830	17,797.81	Ø	

reason codes).	FOR THE FOLLOWING REAS	ON under the provision	s of RCVV 84.69.020 of 84.60.05	U (See reverse for
	Reason Code:	I		
EXPLAIN BRIEFLY TI	HE SPECIFIC CIRCUMSTANCE	S FOR CLAIMING THE	S REFUND. GREEN HOUSE	<u> </u>
WAS DONBLE	E-TAXED AS REAL	- PROPERTY	AND PERSONAL 1	DOPERTY.
BE0201518	ESTABLISHED THE	Building 13	PERSINAL PROPERT	Y, J.E.
TENANT	IMPRIVEMENT.			
Said assessed value s	hould be reduced from	2,599 300	to \$ 1, \$00,000	
	uced from	· · · · · · · · · · · · · · · · · · ·	to \$ 24 /119 71	1_

\$ 10,945.86

VER	FICATION
hereby verify, upon penalty of perjury, that the contents of the and belief, and request that said tax be cancelled and refunded	foregoing petition are true and correct to the best of my knowledge in conformity with this petition. Manaer Beh Banlee
Date: 10-12-04 In 11/11	in conformity with this petition. Manager, Bety Banelee We bered Park MPLP 10/7.01 er or guardian, executor or administrator (Title)
JENS H. MOLBAK Print or type name on this line	425 - 398 - 5100 Telephone number
MB 368-227 BELLEVUE WAY	BELCENIE WA 98004

Refund should be made to taxpayer of.....

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

					•	
RECC	MMENDATION	BY COUNTY A	SSESSOR:			٠,
I hereb	y certify that all the st owing reason:	atements in the fo	regoing petition are tr	ue, and recommend that the	request for refund be	for
				• • • • • • • • • • • • • • • • • • •		
			· · · · · · · · · · · · · · · · · · ·	•		
DATE				County Assessor or Dep	outy	
L <u>:</u>		<u> </u>				
•			•			-
APPR	OVAL/DENIAL:	COUNTY FINA	ANCE OFFICE	·	***************************************	
()	\$	plus intere		rected to be made in the amo d in RCW 84.69.100, from the whichever is later.	•	
X	following reason:	S DENIED because -xceeds Inmtation	three y	ualify under RCW 84.69.020	or RCW 84.60,050 for the	
-	1-11-09	<u> </u>		Susus		

... PERSONAL PROPERTY DIVISION 807 SOD ATH AVENUE ROOM 807 SEATTLE WA 98104-2384 Revise building lease information or provide Wrons Houn Show changes to previously reported buildings and leasehold improvements Provide change code and Example 1 below. Add building and lease hald improvenents not previous ly reported pasot ball each all and building the building of the proving **Cotal** OF 30 6 Page 1999 Proposition 1999 8 90 9 0 8 0 0 20 0 . 0 PENALTY FOR LATE FILING Apr 30, 1999 Due Date 2 7 9 1 3 5 7 2 5439 9 3 2 6 Building and Leasehold Improvements listin Reporte Lease Data 918 Itersphold Improvements Security/Fire Alarm Sys. Sprinkler & Water Cine 8 8 2 2 9 4 Wall & Wall Covering 8 8 44 9 4 Wildows Sprinkler & Water Line Door & Door Opener Land Improvements 7 | 9 | 6 | 9 | 6 | Land Mbrovements Building Improvence Electrical Wring 8 | 7 | 0 | 9 | 5 | Storage 7 (19, (6,1 9 4 7 3 869 9 53 8 6 4 9 51 7 5 4 9 4 4. 4 7 6, 2 7. 9 6.8 8 0.008 8 0.008 8 8 6 800

12196-

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 attachmment 10-06-04.xls]2000

	Personal	billed by the			Cafegory		1 15-4-4-1
Year	Property for:	county:	Asset #	Asset Description	Catagory	Category Code Docorintion	Historical
1997	1999	2000	# 234	Greenhouse #3	800	Lesephold Improvement Cost Wind (ax	COST WITTED TAX
1997	1999	2000	# 235	Greenhouse #3	90 S	Leasehold Improvement	237,964
	,)		907,121
1997	1999	2000			800	TOTAL	845,085
1998	1999	2000	# 200	Greenholise #3	008		1
1998	1999	2000	# 235	Greenhouse #3	800	Leasehold Improvement	5,150 5,068
1998	1999	2000	# 252	Greenhouse #3	800	Leasehold Improvement	5,221
1998	1000	0000					
3		2007			800	TOTAL	15,439

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
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	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.
	Lattest I was unable to make a timely request for refund for the following reason:
	DOUBLE TAXATION WAS NOT DISCOVERED WITH BE 0201518
	THAS FILED IN 2002. A WRITTEN REBNEST FOR REFUND WAS
•	FIRST SUBMITTED TO THE DEPT OF ASSESSMENTS ON 9-11- manager Bely Bear ELC Signed JAMMUR General Partner MRP Date: 10-17.04
	Assessor's recommendation and comments:
	Lee Affected Herro and preseMeet
E	
The State of the S	Preasurer's recommendation and comments:
10000	No Rexamensada frans
	No Recommendations
٤	

DOA Form Number 106 (6/96)

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))
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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.

PETITION FOR PROPERTY TAX REFUND

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

THE PETITIONER ALLEGES THE FOLLOWING TO BE FACTS: The assessed value of said property for taxes becoming due in the year 200, land the tax extended upon said valuation, were as follows: Land **Improvements Total Value** Levy Code Tax Rate Real Property \$265,000 \$2,334,300 2,599,300 12.75058 7415 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	Ø	
Second Half Tax	11-05-01	538773	16,511.29	d	

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: L EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: GREENHUSE # 3 WAS DOWBLE-TAXED AS BOTH REAL PROPERTY AND PERSONAL PROPERTY. BE0201518 ESTABLISHED THE BUILDING IS PERSONAL PROPERTY IE.; TENANT IMPROVEMENT

Said assessed value should be reduced from	\$2,599,300	to \$ 1,800,000
Said tax should be reduced from	4 33,142.58	to \$22,951.04
Refund should be made to taxpayer of	\$ 10,191.54	plus interest (RCW 84.69.100)
	· ·	

s of the foregoing petition are true and correct to the best of my knowledge funded in conformity with this petition. Manager Bay Bercle MMC Count Purp MPU - 1012.
1 Model Com & Party MPP. 10 1722
taxpayer or guardian, executor or administrator (Title)
425-398-5100
Telephone number
Y BELLEVUE WA 98004 City State Zip
:

REASON CODES

REFUND IS MADE FOR THE FOLLOWING REASON-

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- 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 ...

RECC	OMMENDATION BY COUNTY ASSESSOR:
l hereb the foil	by certify that all the statements in the foregoing petition are true, and recommend that the request for refund be for flowing reason:
DATE	County Assessor or Deputy
-	
APPF	ROVAL/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.
i	
dr.	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 you statute of
	Limitations
	1-11-05 (Ushur
	DATE Finance Division

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Return To:		in the lease contract, do building improvements become property of the leasor at the time of the	invenimitary If your answer is "NO" do building Improvements revert to lessor at termination of lesso?	Does lease contract require removal of the building improvements upon completion of the lease term?				1	L		1	1	1	1	1	1	1		1	\pm	1	1	1		-	-	+						-	1
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Due Date: April 30, 2000	Building/Office Space Lease Data	m (Months):	Expiration (Year):		g and	Year	1994	1994	1994	1995	1994	1994	1994	1996	1996	1997	1992	1996	1997	1998	1994	C661	1884	1004	100	1004	198	1994	1994	1999	1989			7
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	Revise building lease information or provide if not shown.		•	Building Improvements Of	M - Moved From Location T - Transferred In/Out		Stillow Granges to previously reported building and feasehold improvements. Design of	revised cost. See Example 1 below.		Add building and leasehold improvements not	previously reported. Describe these well enough to identify	double assessment of lister property. This will help prevent	change code. See Example 2 helow	Example: 1) Sons and shadden moved with the	spaces. Leasahold Improvements stayed at the old location. Show "M.	change code and a zero (0) Revised Total for leasehold improvements.	Leave signs and shewing entres unchanged, 2)many improvements were made to the new office, and are fixthed in detail with a state of the new office.				6 8 7	0 G	0 M A	A 0 0 0	600	10 2 0								
	Revi		4" . 85 . 3	Built	M - Mov		and fe	revise		Addb	previo	double	chang	Example	spaces	change	made to				10 0	影の	KKI	0	1.15	巴								
			***	•																										•				

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 attachmment 10-06-04.xls]2001

Historical	237,964 607,121	346.085	5,150 5,068 5,221	OCH SI	6,261	3,800	- 6-7-10 M
Historical Category Code Description Cost w/no tax	Leasehold Improvement Leasehold Improvement	TOTAL	Leasehold Improvement Leasehold Improvement Leasehold Improvement	TOTAL	Leasehold Improvement Leasehold Improvement	Leasehold Improvement	TOTAL
Category	800 800	800	800	800	800 800	800	800
Asset Description	Greenhouse #3 Greenhouse #3		Greenhouse #3 Greenhouse #3 Greenhouse #3		Greenhouse #3 Greenhouse #3 Greenhouse#@scubtotek	Round Building paving	
Asset #	# 234 # 235		# 200 # 235 # 252	:	# 263 # 264	# 265	
billed by the county:	2001 2001	2001	2001 2001 2001	2001	2001	2001	2001
Personal Property for:	2000 2000	2000	2000 2000 2000	2000	2000	2000	2000
Year	1997	1997	1998 1998 1998	1998	1999 1999	1999	1999

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