



**KING COUNTY**

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

**Signature Report**

**March 27, 2007**

**Motion 12485**

**Proposed No.** 2007-0157.1

**Sponsors** Ferguson

1           A MOTION concerning untimely filed petitions for tax  
2           refunds in the amount of \$14,467.84; authorizing treasury  
3           operations to make the refunds.  
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           1997 through 2003, 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 King County Council:

**Motion 12485**

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16 Treasury operations is hereby authorized and requested to refund the overpaid  
17 1997 through 2003 taxes in the amount of \$14,467.84 plus interest pursuant to RCW  
18 84.69.100, to the taxpayers in the amount listed on Attachment A to this motion.  
19

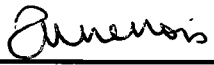
Motion 12485 was introduced on 3/12/2007 and passed by the Metropolitan King County Council on 3/26/2007, by the following vote:

Yes: 9 - Mr. Gossett, Ms. Patterson, Ms. Lambert, Mr. von Reichbauer, Mr. Dunn, Mr. Ferguson, Mr. Phillips, Ms. Hague and Mr. Constantine  
No: 0  
Excused: 0

KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

  
Larry Gossett, Chair

ATTEST:

  
\_\_\_\_\_  
Anne Noris, Clerk of the Council

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

12485

Attachment A

390512-0910  
2007-157

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, Shirley Labelle 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 390512-0910 or legally described as \_\_\_\_\_

RECEIVED

DEC - 2006

CLATSOP COUNTY TREASURY OPERATIONS  
REAL ESTATE TAX

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:

Unaware that the square footage on the improvement was incorrect.

Signed Shirley Labelle

Date: Oct. 16, 2006

Assessor's recommendation and comments:

Characteristics corrected & value adjusted.

Masha Nikitin

Treasurer's recommendation and comments:

NO RECOMMENDATIONS

Shirley 12-7-06

**PETITION FOR PROPERTY TAX REFUND**

Account No. **390512-091**

**RECEIVED**

Petition Number:

DEC 2006

RETURN TO:

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

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:

The assessed value of said property for taxes becoming due in the year **2003**, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	99000	272000	371000	6825	12.36851	4588.71
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4-30-03	848263		
Second Half Tax	10-20-03	966954		

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: **4**

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: *Unaware of error in square footage.*

Said assessed value should be reduced from..... **371,000** to **311,000**  
Said tax should be reduced from..... **4588.71** to **3846.60**  
Refund should be made to taxpayer of..... **742.11** 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: Oct. 14, 2006 Shirley LaBelle  
Signature of taxpayer or guardian, executor or administrator (Title)

Shirley LaBelle 425-557-1570  
Print or type name on this line Telephone number

4020 252 Ave SE Issaquah WA 98029  
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 granted for the following reason:

Incorrect square footage

DATE

11-30-06

Masha Niketa  
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 the three year statute of limitations

DATE

12-7-06

Finance Division

[Signature]

**PETITION FOR PROPERTY TAX REFUND**

Account No. 390512-0910

**RECEIVED**

Petition Number:

**RETURN TO:**

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

DEC 2006

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 2002, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	93000	260000	353000	6825	12.34637	4358.24
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4-25-02	898504		
Second Half Tax	10-25-02	876263		

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: 4  
EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: Unaware of error in square footage.

Said assessed value should be reduced from..... 353000 to 296000  
Said tax should be reduced from..... 4358.24 to 3654.50  
Refund should be made to taxpayer of..... 703.74 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: Oct. 14, 2006 Shirley LaBelle  
Signature of taxpayer or guardian, executor or administrator (Title)

Shirley LaBelle 425-557-1570  
Print or type name on this line Telephone number

4020 252 Ave SE Issaquah WA 98029  
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 *granted* for the following reason:

*Incorrect square footage*

12-5-06  
DATE

*Masha Nikitin*  
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*

12-7-06  
DATE

*[Signature]*  
Finance Division

**PETITION FOR PROPERTY TAX REFUND**

Account No. 390512-0910

**RECEIVED**

Petition Number:

DEC 11 2006

**RETURN TO:**

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

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	88000	234000	322000	6825	13.19158	4247.66
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4-26-01	924005		
Second Half Tax	10-25-01	857899		

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: 4  
EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: Unaware of error in square footage.

Said assessed value should be reduced from..... 322,000 to 270,000  
Said tax should be reduced from..... 4247.66 to 3561.71  
Refund should be made to taxpayer of..... 685.95 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: Oct. 14 2006      Shirley LaBelle  
Signature of taxpayer or guardian, executor or administrator      (Title)

Shirley LaBelle      425-557-1570  
Print or type name on this line      Telephone number

4020 252 Ave SE      Issaquah WA 98029  
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 <sup>partially</sup> granted for the following reason:

*Incorrect square footage*

DATE

12-6-06

*Mason N. Holt*  
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 the three year statute of limitations*

DATE

12-7-06

Finance Division

*[Signature]*

PETITION FOR PROPERTY TAX REFUND

RECEIVED Account No. 39.0512-0910  
Petition Number:

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

DEC 2006

KING COUNTY TREASURY OPERATIONS  
REAL ESTATE TAX

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	76000	218000	294000	6825	13.77632	4050.23
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax	10-31-00	886499		
First Half Tax	4-24-00	798359		
Second Half Tax				

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: 4  
EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: Unaware of error in square footage.

Said assessed value should be reduced from..... 294,000 to 246,000  
Said tax should be reduced from..... 4050.23 to 3388.97  
Refund should be made to taxpayer of..... 661.26 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: Oct. 16, 2006 Shirley LaBelle  
Signature of taxpayer or guardian, executor or administrator (Title)

Shirley LaBelle 425-557-1570  
Print or type name on this line Telephone number

4020 252 Ave. SE Issaquah WA 98029  
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 *granted* for the following reason:

*Incorrect square footage*

*12-6-06*

DATE

*Masha N. [Signature]*  
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*

*12-7-06*

DATE

*[Signature]*  
Finance Division

**PETITION FOR PROPERTY TAX REFUND**

Account No.: 390512-0910

**RECEIVED**

Petition Number:

RETURN TO:

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

DEC - 2006

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	71000	204000	275000	6825	13.99372	3848.27
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4-30-99	Not Avail.		
Second Half Tax	10-31-01	Not Avail.		

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: 4  
EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: Unaware of error in square footage

Said assessed value should be reduced from..... 275000 to 230,000  
Said tax should be reduced from..... 3848.27 to 3218.55  
Refund should be made to taxpayer of..... 629.72 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: Oct 16, 2006 Shirley LaBelle  
Signature of taxpayer or guardian, executor or administrator (Title)

Shirley LaBelle 425-557-1570  
Print or type name on this line Telephone number

4020 252 Ave SE Issaquah WA 98029  
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
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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 *granted* for the following reason:

*Incorrect square footage*

*12-6-06*

DATE

*Maude North*  
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 the three year statute of limitations*

*12-7-06*

DATE

*[Signature]*  
Finance Division

**PETITION FOR PROPERTY TAX REFUND**

Account No. 390512-0910  
**RECEIVED** Petition Number:

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

DEC - 7 2006

KING COUNTY TREASURY OPERATIONS  
 REAL ESTATE TAX

**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 1998, and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	70000	186000	256000	6825	14,33161	3668.89
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	4-30-98	NOT Avail.		
Second Half Tax	10-31-98	NOT Avail.		

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: 4  
 EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: Unaware of error in square footage

Said assessed value should be reduced from..... 256,000 to 214,000  
 Said tax should be reduced from..... 3,668.89 to 3,066.96  
 Refund should be made to taxpayer of..... 601.93 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: Dec. 14, 2006 [Signature]  
 Signature of taxpayer or guardian, executor or administrator (Title)

Shirley LaBelle 425-557-1570  
 Print of type name on this line Telephone number

4020 252 Ave. SE Issaquah WA 98029  
 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 *granted* for the following reason:

*Incorrect square footage.*

*12-6-06*

DATE

*Mark Nelt*  
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.

*H* 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*

*12-7-06*

DATE

*[Signature]*  
Finance Division

**PETITION FOR PROPERTY TAX REFUND**

Account No.: 3905/20.910  
**RECEIVED** Petition Number:  
 DEC - 2006  
 KING COUNTY TREASURY OPERATIONS

**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 1997 and the tax extended upon said valuation, were as follows:

	Land	Improvements	Total Value	Levy Code	Tax Rate	Tax
Real Property	<u>70000</u>	<u>162800</u>	<u>232800</u>	<u>6825</u>	<u>15,12504</u>	<u>3521.10</u>
Personal Property						

	Date Paid	Receipt Number	Tax Paid	Interest paid
Entire Tax				
First Half Tax	<u>4-30-97</u>	<u>Not Avail</u>		
Second Half Tax	<u>10-31-97</u>	<u>NOT Avail</u>		

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: 4

EXPLAIN BRIEFLY THE SPECIFIC CIRCUMSTANCES FOR CLAIMING THIS REFUND: Unaware of error in square footage.

Said assessed value should be reduced from.....	<u>232800</u>	to	<u>195,000</u>
Said tax should be reduced from.....	<u>3521.10</u>	to	<u>2949.37</u>
Refund should be made to taxpayer of.....	<u>571.73</u>		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: Oct. 16, 2006 Shirley LaBelle  
 Signature of taxpayer or guardian, executor or administrator (Title)

Shirley LaBelle 425-557-1570  
 Print or type name on this line Telephone number

4020 252 Ave. SE Issaquah WA 98029  
 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:

*Incorrect square footage.*

12-6-06  
DATE

*Mark N. [Signature]*  
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 the three year*  
*statute of limitations*

12-7-06  
DATE

*[Signature]*  
Finance Division

Mr. and Mrs. Douglas L. Phillips  
11015 246<sup>th</sup> Avenue N.E.  
Redmond, Washington 98053

DEPT. OF ASSESSMENT  
06 JUL 25 AM 10:28

July 23, 2006

RECEIVED

King County Department of Assessments  
Exemptions Unit  
709F King County Administration Building  
500 - 4<sup>th</sup> Avenue  
Seattle, Washington 98104-2384

DEC 10 2006  
KING COUNTY TREASURY OPERATIONS  
REAL ESTATE TAX

Re: Request for Waiver of Statutory Time Limits for  
Property Tax Refund - Account No. 352606-9037-01

Dear Sir or Madam:

We are writing to request waiver of statutory time limits for property tax refund for the tax years 2001 and 2002 for property tax account number 352606-9037-01, and to petition for property tax refunds for years 2001 and 2002. In support of this request, we hereby enclose the following:

1. DOA Form Number 106 - Request for Waiver of Statutory Time Limits for Property Tax Refund;
2. DOA Form Number 63 - Petition for Property Tax Refund - Year 2001;
3. DOA Form Number 63 - Petition for Property Tax Refund - Year 2002;
4. Washington Mutual Bank Form 1098 showing proof of Property Tax paid in year 2001 in the amount of \$7,452.39;
5. Washington Mutual Bank Form 1098 showing proof of Property Tax paid for first half of year 2002 in the amount of \$3,750.19;
6. Canceled Washington Mutual Bank check number 9150 dated October 4, 2002 and payable to King County Treasurer in the amount of \$3,705.19 for the second half of the 2002 Property Tax;
7. Letter from Washington Dept. of Licensing dated October 12, 1991 showing acceptance of Title Elimination Application for 1991 Fleetwood Broadmore mobile home (14x66), VIN: ORFLL48A12029BM, title number 9126304405;

8. Vehicle Certificate of Title for a 1991 Fleetwood Broadmore mobile home (14x66), VIN: ORFLL48A12029BM, new title number 9821511903 (old title number 9126304405) signed by transferring owners, Douglas L. Phillips and Cecille A. Phillips on September 23, 1999;
9. Vehicle Seller's Report of Sale for 1991 Fleetwood Broadmore mobile home (14x66), VIN: ORFLL48A12029BM, title number 9821511903, signed by sellers, Douglas L. Phillips and Cecille A. Phillips, and buyer, Chad Ingle, on September 23, 1999;
10. Odometer Disclosure Form for above mobile home signed by sellers, Douglas L. Phillips and Cecille A. Phillips, and buyer, Chad Ingle.

As evidenced by the above documentation, we purchased a 1991 Fleetwood Broadmore mobile home (14x66), VIN: ORFLL48A12029BM, title number 9126304405, in 1991 and placed it on our property at 11015 246<sup>th</sup> Avenue N.E., Redmond, Washington (tax account number 352606-9037-01). In October of 1991 our application for title elimination with the Washington Department of Licensing was granted and the mobile home was converted to real property and became subject to King County Property Tax (see enclosed letter from Washington Department of Licensing).

In 1999, we completed the building of our new home on the above described property and applied for re-titling of the mobile home as a vehicle (see enclosed copy of the new title for the mobile home - title number 9821511903). It is my understanding that the re-titling of the mobile home removed it from the King County Property Tax rolls. In any case, the mobile home was removed from our property by the seller, Chad Ingle, in 2000. See enclosed Vehicle Certificate of Title signed September 23, 1999, Vehicle Seller's Report of Sale, and Odometer Disclosure Form.

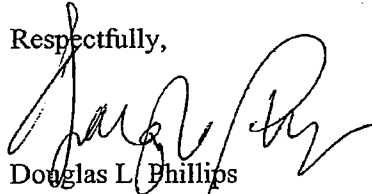
Unbeknownst to us, however, the mobile home continued to be included in the valuation of the improvements on our property through tax year 2005. We became aware of this only because it was pointed out to us by Residential Appraiser, Chris Coviello, in about March of this year. Mr. Coviello, and your Department, very kindly then assisted us with Property Tax Refund claims for tax years 2003, 2004, and 2005, the years that were still within the statute of limitation. Tax years 2001 and 2002, however, are outside of the statute of limitation; hence, the need for this Request.

Please see the enclosed Washington Mutual Bank Form 1098 showing proof of Property Tax paid in year 2001 in the amount of \$7,452.39, Washington Mutual Bank Form 1098 showing proof of Property Tax paid for the first half of year 2002 in the amount of \$3,750.19, and canceled Washington Mutual Bank check number 9150 dated October 4, 2002 and payable to King County Treasurer in the amount of \$3,705.19 for the second half of the 2002 Property Tax, all of which evidence proof of our property tax payments \$7,452.39 in year 2001 and \$7,500.38 in 2002.

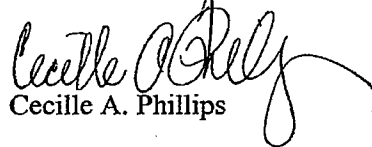
Therefore, we hereby respectfully request waiver of the statutory time limits for property tax refund for years 2001 and 2002 and for your consideration of our petitions for property tax refunds for years 2001 and 2002.

Thank you for your consideration and assistance.

Respectfully,

A handwritten signature in cursive script, appearing to read "Douglas L. Phillips".

Douglas L. Phillips

A handwritten signature in cursive script, appearing to read "Cecille A. Phillips".

Cecille A. Phillips

Enclosures

**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, CECILLE A. PHILLIPS & DOUGLAS L. PHILLIPS 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 352606-9037-01 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:

I was not aware, until March of 2006, that a mobile home, which was sold and moved from the property in 2000, was still being included in the Improvements valuation.

This waiver request is for years 2001 and 2002.

Signed [Signature] Date: 4-17-06

Assessor's recommendation and comments:  
Data corrected & taxes refunded for 2003-2006.  
Marsh Nelt

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

