



King County

Department of Assessments

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Seattle, WA 98104-2384

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<http://www.kingcounty.gov/assessor/>

John Wilson
Assessor

INSTRUCTIONS - Petition for Property Tax Refund

1. Complete the sections highlighted in yellow ensuring to sign and date the document
2. Provide evidence to support your claim. Any evidence should contain a document date in order to establish time relevance of the evidence.
3. Return your petition and evidence to the following address:

King County Department of Assessments
Attn: Appeals Division
KSC-AS-0708
201 S. Jackson St.
Seattle, WA 98104

Petition For Property Tax Refund

RCW 84.60.050, 84.69.020, and 84.69.030

File With The County Assessor

Petition No: _____

Claim for refund must be made within three years of the date the taxes were due unless the refund is a result of a manifest error and is authorized by the county legislative authority.

The **petitioner**, _____, under the provisions of RCW 84.69.020, and RCW 84.69.030, or RCW 84.60.050 hereby petitions for a refund of taxes extended upon the tax rolls of _____ King County for the **year** _____, with respect to the following described property.

Parcel number or legal description of property: _____

* **Petitioner alleges the following to be facts:** The assessed value of said property made in the year _____, for **taxes becoming due in the year** _____, and the tax extended upon said total valuation were as follows:

	Assessed Value	Tax Code Area	Tax Rate	Tax
Real Property				
Personal Property				

	Date Due	Receipt No.	Amt Paid
Entire Tax			
First Half			
Second Half			

* If claim is for abated taxes under RCW 84.70.010, attach REV 64 0003, disregard this section, and complete the remainder of this form.

Refund Is Hereby **Claimed For The Following Reason:**

A. Under the provisions of RCW 84.69.020 and RCW 84.69.030 (Check appropriate box(es))

- (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 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; 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 or paid 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 the same has no legal interest; or
- (9) Paid on the basis of an assessed or appraised valuation which was appealed to the county board of equalization and ordered reduced by the board; or
- (10) Paid on the basis of an assessed or appraised valuation which was appealed to the state board of tax appeals and ordered reduced by the board: PROVIDED that the amount refunded under subsections (9) and (10) shall only be 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
- (11) Paid as a state property tax levied upon county assessed property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: PROVIDED, HOWEVER, that the amount refunded shall only be for the difference between the state property tax paid and the amount of state property tax which would, when added to all other property taxes within the one percent limitation of Article VII, section 2 (Amendment 59) of the state constitution, equal one percent of the assessed value established by the board; or
- (12) Paid on the basis of an assessed valuation which was adjudicated to be unlawful or excessive: PROVIDED, that the amount refunded shall be for the difference between the amount of tax which was paid on the basis of the valuation adjudged unlawful or excessive and the amount of tax payable on the basis of the assessed valuation determined as a result of the proceeding.
- (13) Paid on property acquired under RCW 84.60.050, and canceled under RCW 84.60.050(2).
- (14) Paid on the basis of an assessed valuation that was reduced under RCW 84.48.065.
- (15) Paid on the basis of an assessed valuation that was reduced under RCW 84.40.039.
- (16) Abated under RCW 84.70.010

B. Under the Provisions of RCW 84.60.050

Pro rata refund due on taxes previously paid on real property which was subsequently acquired by or placed under immediate possession and use of State of Washington, and county or any municipal corporation.

Said tax should be reduced from..... to

Refund should be made to taxpayer for plus interest, if applicable (RCW 84.69.100).

Explain briefly the reason for the refund claim:

Verification By Taxpayer

I certify under penalty of perjury under the laws of the State of Washington that the contents of the foregoing petition are true and correct to the best of my knowledge and belief, and I request that the said tax be refunded in conformity with this petition.

Date

Signature of Taxpayer or Agent

Title

Address

City, State, Zip

Determination By County Assessor

After due consideration of the facts contained in the taxpayer's signed petition knowing them to be true and accurate, I have determined that the request for refund be:

Approved and the County Treasurer is authorized to make a refund.

Denied because the claim does not qualify under RCW 84.69.020, RCW 84.69.030, or RCW 84.60.050 for the following reason:

Approved – Refund requires County Legislative Authority authorization (delegated or signature below).

Date

County Assessor

Authorization By County Legislative Authority If Required

After due consideration of the facts contained in the taxpayer's signed petition and the decision of the County Assessor, we have determined that the request for refund be:

Approved and the County Treasurer is authorized to make a refund.

Denied because the claim does not qualify under RCW 84.69.030 for the following reason:

Date

County Legislative Authority (Signature not required if authority has been delegated.)

Certification By County Treasurer

After due consideration of the facts contained in the taxpayer's signed petition and the decision of the County Assessor and County Legislative Authority, if applicable, I have determined that the request for refund be:

Approved and I am refunding the following amount, \$ _____, plus applicable interest at the amount specified in RCW 84.69.100 from the date of collection of the portion refundable.

Denied because the claim does not qualify under RCW 84.69.020, RCW 84.60.050 or RCW 84.69.030 for the following reason:

Date

County Treasurer

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.