

1 **OFFICE OF THE HEARING EXAMINER**

2 **CITY OF TACOMA**

3
4 **In the Matter of:**

5 **LOCAL IMPROVEMENT DISTRICT**
6 **NO. 8651.**

HEX2025-072

**FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)**

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9 **A PUBLIC HEARING** in the above-captioned matter considering the Final
10 Assessment Roll for Local Improvement District No. 8651 was held on August 7, 2025,
11 before JEFF H. CAPELL, the Hearing Examiner for the City of Tacoma.¹ The City of Tacoma
12 (the “City”) appeared through Ralph Rodriguez, Local Improvement District Administrator
13 for the City’s Department of Public Works (“DPW”).

14 The Hearing Examiner, having considered the evidence presented, having reviewed the
15 records and files in the case, and being otherwise fully advised, makes the following:

16 **FINDINGS OF FACT**

17 1. On July 22, 2008, the Tacoma City Council adopted Ordinance No. 27734 which
18 approved the formation of Local Improvement District No. 8651 (the “LID” or “LID 8651”).²
19 Ordinance No. 27734 provided for formation of an LID for “Street pavement with a structural

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¹ This hearing was conducted in-person in the City Council Chambers, with additional participation over Zoom at no cost to any participant with video, internet audio, and telephonic access. City representatives were present in the City Council Chambers. Property owners and other interested individuals were present over Zoom as well.

² Local improvement districts may be referred to herein generically as “LIDs” as well. Originally, five segments were intended for inclusion in LID 8651, but one was removed by Council motion at formation.

**FINDINGS, CONCLUSIONS,
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1 section, installation of concrete curbs [and] gutters, and surface water main extension with
2 surface water catch basins³ where needed” at the following locations:

- 3 1) North 29th Street, from Proctor Street to Monroe Street; (Segment 1);
- 4 2) North 28th Street, from Union Avenue to Washington Street; (Segment 2);
- 5 3) Verde Street, from North 36th Street to North 37th Street; (Segment 3); and
- 6 4) South 94th Street, from Alaska Street west to the dead end. (Segment 4).

7 As formed, the LID includes, and is deemed to benefit, approximately 66 parcels of real
8 property in the city of Tacoma. *Rodriguez Testimony; Ex. C-1. Ex. C-2, Ex. C-6,⁴ Ex. C-7.*

9 2. Construction of the Improvements was to be done together with all other work
10 necessary to complete the project in accordance with maps, plans, and specifications prepared
11 and on file in the Office of the Director of Public Works. Ordinance No. 27734 is incorporated
12 herein by reference as though fully set forth. The Improvements were completed in October of
13 2011. *Rodriguez Testimony; Ex. C-1. Ex. C-2.*

14 3. The proposed Final Assessment Roll for LID 8651 was filed in the Office of the
15 City Clerk on May 7, 2025, and it shows the amount intended for assessment against each lot
16 and parcel of real property in the LID boundaries as part of the payment for the cost and
17 expense of the Improvements. The proposed Assessment Roll has been open for inspection by
18 all parties interested therein. *Rodriguez Testimony; Ex. C-4, Ex. C-6.*

19 4. Pursuant to applicable laws and at the direction of the Tacoma City Council
20 given by vote on July 8, 2025, in their duly convened meeting, a public hearing on the

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³ These together with all other improvements added by City utilities and those constructed at the request of a given property owner are collectively referred to hereafter as the “Improvements.”

⁴ Exhibit C-6 sets forth a complete list of the parcels of real property included in the LID.

**FINDINGS, CONCLUSIONS,
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1 Assessment Roll was set pursuant to Resolution No. 25-0622 and then held by the Hearing
2 Examiner on August 7, 2025. *Ex. C-3, Ex. C-4.*

3 5. The Notice of Filing of the Assessment Roll was published as required by law
4 on July 10 and July 14, 2025. Notice of Public Hearing letters were mailed to owners of
5 record in the LID on July 10, 2025.⁵ An Affidavit of Publication has been filed with the City
6 Clerk. All procedures as provided for by law with respect to adoption of the Assessment
7 Roll appear to have been taken. *Rodriguez Testimony; Ex. C-1, Ex. C-3, Ex. C-4; see RCW*
8 *35.44.*⁶

9 6. Before construction, the project cost was estimated at \$1,531,967.00. The final
10 project cost ended up being \$1,726,778.79⁷ which includes the following amounts: The total
11 paving cost of \$273,048.45 together with total supplemental costs (property owner
12 requested extra work) of \$69,924.05 comes to a total of \$342,972.50 being assessed to
13 property owners. The City's total general contribution to the project is \$533,426.21. In
14 addition, the City's Wastewater Utility fund (LID-8651W) contributed \$346,755.24, the
15 City's Surface Water Utility fund (LID08651S) contributed \$271,646.03 and Tacoma Public
16 Utilities through its Tacoma Water Division (WTR-00357) contributed \$231,978.81. The
17 LID is proposed to be a 10-year assessment roll. The proposed final assessments are based
18 on the cost per Assessable Unit of Frontage (AUF) being \$84.00 (fixed rate), which amount
19 stayed the same from formation until the present. The proposed assessments are based on a

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⁵ This included mailing to all physical addresses within the LID, as well as to addresses of record outside the LID if the taxpayer listed had an alternate address. *Rodriguez Testimony.*

⁶ "RCW" is the commonly used abbreviation for the Revised Code of Washington.

⁷ The additional cost is due to supplemental work requested by individual property owners, which work is billed to the requesting property owner. *Rodriguez Testimony.*

**FINDINGS, CONCLUSIONS,
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(FINAL ASSESSMENT ROLL)**

modified zone and termini calculation method. *Rodriguez Testimony; Ex. C-1. See also RCW 35.44.030~.040 and 35.44.047.*

7. The following figures show a comparison between the estimated costs and final costs distribution by segment for the LID, as well as the amounts for “Supplemental Work” requested by individual property owners:

Segment 1 – North 29th Street, from Proctor Street to Monroe Street.

Estimated

Total Assessed to Property Owners	\$ 52,042.40
City Contribution	\$ 72,957.60
Surface Water Utility	+\$175,000.00
TOTAL Estimated Segment Cost	<u>\$ 300,000.00</u>

ACTUAL

Amount Assessed to Property Owners	\$ 52,042.40
Supplemental (extra) Work	\$ 11,184.15
Total Assessed to Property Owners	\$ 63,226.55
City Contribution	\$ 67,462.38
Surface Water Utility (LID-8651S)	\$ 2,047.06
Wastewater Utility (LID-8651W)	\$ 122,345.99
Tacoma Water (WTR-00357-01)	+\$ 110,710.61
TOTAL Segment Cost	<u>\$ 365,792.59</u>

Segment 2 - North 28th Street, from Union Avenue to Washington Street.

Estimated

Total Assessed to Property Owners	\$ 40,989.35
City Contribution	\$ 138,510.65
Surface Water Utility	+\$ 5,500.00
TOTAL Estimated Segment Cost	<u>\$ 185,000.00</u>

ACTUAL

Amount Assessed to Property Owners	\$ 40,989.35
Supplemental (extra) Work	+\$ 8,770.80
Total Assessed to Property Owners	\$ 49,760.15
City Contribution	\$ 153,807.16
Surface Water Utility (LID-8651S)	+\$ 13,284.08
Tacoma Water (TWR-00357-01)	\$ 32,101.92
TOTAL Segment Cost	<u>\$ 248,953.31</u>

1 **Segment 3 - Verde Street, from North 36th Street to North 37th Street.**

2 Estimated

3 Total Assessed to Property Owners \$ 74,685.95
4 City Contribution \$ 250,281.05
5 Surface Water Utility +\$ 57,000.00
6 **TOTAL Estimated Segment Cost \$ 381,967.00**

7 ACTUAL

8 Amount Assessed to Property Owners \$ 74,685.95
9 Supplemental Work +\$ 16,890.60
10 **Total Assessed to Property Owners \$ 91,576.55**
11 City Contribution \$ 153,917.84
12 Surface Water Utility (LID-8651S) \$ 169,220.04
13 Wastewater Utility (LID-8651W) \$ 224,409.25
14 Tacoma Water (TWR-00357-01) +\$ 89,166.28
15 **TOTAL Segment Cost \$ 728,289.96**

16 **Segment 4 - South 94th Street, from Alaska Street west to the dead end.**

17 Estimated

18 Total Assessed to Property Owners \$ 105,330.75
19 City Contribution \$ 229,669.25
20 Surface Water Utility +\$ 330,000.00
21 **Total Estimated Segment Cost \$ 665,000.00**

22 ACTUAL

23 Amount Assessed to Property Owners \$ 105,330.75
24 Supplemental (extra) Work +\$ 33,078.50
25 **Total Assessed to Property Owners \$ 138,409.25**
26 City Contribution \$ 158,238.83
27 Surface Water Utility (LID-8651S) +\$ 87,094.85
28 **TOTAL Segment Cost \$ 383,742.93**

29 *Rodriguez Testimony; Ex. C-2.*

30 8. Ralph Rodriguez, LID Administrator for the City's Department of Public
31 Works, confirmed that the Improvements for LID 8651 have been completed in accordance

1 with the plans and specifications for such work.

2 9. As mentioned above, a modified zone and termini formula was used to
3 determine the LID assessments, as authorized by RCW 35.44.030 and .040. *Rodriguez*
4 *Testimony*.

5 10. The evidence establishes that the market value of the properties benefited by
6 the LID 8651 Improvements has increased in an amount equal to or greater than the
7 proposed assessments. *Rodriguez Testimony*.

8 11. No owners of real property subject to LID 8651 contested their proposed
9 assessments at the hearing with qualified, alternative valuation evidence, and no written
10 objections were filed. During the hearing, one property owner wanted more information
11 about how the City arrives at its determination that the \$84 AUF squares with an actual
12 market value benefit to the LID properties. *Randal Steele Testimony*. Another property
13 owner had questions for DPW LID Section staff about repayment assistance programs and
14 the length of time it has taken to get to this point. *Kristine Anderson Testimony*. DPW LID
15 Section staff addressed questions from public testimony during the rebuttal portion of the
16 hearing. *Rodriguez Testimony; Ex. C-1*.

17 12. The verbatim digital audio transcript in this matter is in the custody of the
18 Examiner's Office, the file is in the custody of the City Clerk, and both are available for
19 review by the City Council and any interested party.

20 13. Any Conclusion of Law hereinafter stated which may be deemed to be a
21 Finding of Fact herein is hereby adopted as such.

**FINDINGS, CONCLUSIONS,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)**

1 From these Findings of Fact the Examiner makes the following:

2 **CONCLUSIONS OF LAW:**

3 1. The City/DPW has complied with all applicable laws with respect to approval
4 and confirmation of the Assessment Roll for LID 8651.

5 2. An improvement constructed under an LID is presumed to benefit properties
6 within the LID on an equitable basis, and the assessments are presumed to have been made
7 fairly and legally. *Hasit, LLC v. City of Edgewood*, 179 Wn. App. 917, 935, 320 P.3d 163, 172
8 (2014); *Abbenhaus v. Yakima*, 89 Wn.2d 855, 860-61, 576 P.2d 888 (1978); *see also Bellevue*
9 *Plaza v. Bellevue*, 121 Wn.2d 397, 402-403, 851 P.2d 662 (1993); *Hansen v. L.I.D.*, 54 Wn.
10 App. 257-62, 773 P.2d 436 (1989). The Tacoma Municipal Code (TMC) 1.23.070.B, provides
11 in pertinent part:

12 [I]n regard to Local Improvement District assessments, the
13 assessment roll presented by the Department of Public Works or the
14 Department of Public Utilities shall be presumed to be legally
15 correct; and a party contesting a proposed Local Improvement
16 District assessment shall have the burden of establishing, by a
preponderance of the evidence, that the method of assessment was
founded on a “fundamentally wrong basis” and does not properly
reflect the special benefits resulting from the improvements
constructed.

17 No party appeared at the hearing to contest the Assessment Roll outright or to offer any
18 testimony or other evidence contesting the City’s calculations in support of the proposed
19 Assessment Roll. Some questions were asked regarding the City’s valuations, however. *FoF*

20 *II*.⁸

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⁸ “FoF” is the abbreviation for Finding of Fact.

3. The evidence demonstrates that the proposed Assessment Roll conforms to applicable legal requirements. The City Council should adopt an ordinance assessing the property owners for benefits conferred under LID 8651, as that LID was previously created by the City Council, and the Assessment Roll for LID 8651 should be approved and confirmed. A copy of the City's proposed LID Roll is attached to this Recommendation as Attachment 1.

4. Any Finding of Fact hereinbefore stated which may be more properly deemed or considered a Conclusion of Law is hereby adopted as such.

From these Findings of Fact and Conclusions of Law the Hearing Examiner enters
this:

RECOMMENDATION:

It is the recommendation of the Hearing Examiner that the proposed Assessment Roll for Local Improvement District No. 8651 be approved and finalized as proposed by the LID Section of the City's Public Works Department.

DATED this 15th day of August, 2025.


JEFF H. CAPELL, Hearing Examiner

FINDINGS, CONCLUSIONS, AND RECOMMENDATION (FINAL ASSESSMENT ROLL)

- 8 -

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NOTICE

RECONSIDERATION/APPEAL OF EXAMINER'S RECOMMENDATION

RECONSIDERATION:

Any aggrieved person or entity having standing under the ordinance governing the matter, or as otherwise provided by law, may file a motion with the Office of the Hearing Examiner requesting reconsideration of a decision or recommendation entered by the Hearing Examiner. A motion for reconsideration must be in writing and must set forth the alleged errors of procedure, fact, or law and must be filed in the Office of the Hearing Examiner within 14 calendar days of the issuance of the Hearing Examiner's decision/recommendation, not counting the day of issuance of the decision/recommendation. If the last day for filing the motion for reconsideration falls on a weekend day or a holiday, the last day for filing shall be the next working day. The requirements set forth herein regarding the time limits for filing of motions for reconsideration and contents of such motions are jurisdictional. Accordingly, motions for reconsideration that are not timely filed with the Office of the Hearing Examiner or do not set forth the alleged errors shall be dismissed by the Hearing Examiner. It shall be within the sole discretion of the Examiner to determine whether an opportunity shall be given to other parties for response to a motion for reconsideration. The Hearing Examiner, after a review of the matter, shall take such further action as he/she deems appropriate, which may include the issuance of a revised decision/recommendation. (*Tacoma Municipal Code* 1.23.140)

APPEALS TO CITY COUNCIL OF EXAMINER'S RECOMMENDATION:

Within 14 days of the issuance of the Hearing Examiner's final recommendation, any aggrieved person or entity having standing under the ordinance governing such application and feeling that the recommendation of the Hearing Examiner is based on errors of procedure, fact or law shall have the right to appeal the recommendation of the Hearing Examiner by filing written notice of appeal and filing fee with the City Clerk, stating the reasons the Hearing Examiner's recommendation was in error.

APPEALS SHALL BE REVIEWED AND ACTED UPON BY THE CITY COUNCIL IN ACCORDANCE WITH TMC 1.70.

GENERAL PROCEDURES FOR APPEAL:

The Official Code of the City of Tacoma contains certain procedures for appeal, and while not listing all of these procedures here, you should be aware of the following items which are essential to your appeal. Any answers to questions on the proper procedure for appeal may be found in the City Code sections heretofore cited:

1. The written request for review shall also state where/how the Examiner's findings or conclusions were in error.
2. Any person who desires a copy of the electronic recording must pay the cost of reproducing the audio. If a person desires a written transcript, he or she shall arrange for transcription from the audio and pay the cost thereof.

**FINDINGS, CONCLUSIONS,
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ATTACHMENT 1

ASSESSMENT ROLL LID 8651

EXHIBIT C-6

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NOTE: 10 Year Roll

Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
<u>GRANDIN ADDITION</u>													
Segment #1													
418000-045-0	Katherine J Ogden	2905 N Monroe Street Tacoma, WA 98407-5320	N 1/2 of Lots 20 thru 22, Block 13	1	1,889.70	0.00	47.24	0.00	0.00	1,889.75	N/A	313,900	135,900
418000-046-0	David Rod & Margaret M Denick	3947 N 29th Street Tacoma, WA 98407-5307	S 1/2 of Lots 20 thru 22, Block 13	2	4,409.90	130.99	113.52	0.00	0.00	4,540.90	Tree / Grdn Walk	313,900	285,500
418000-044-0	Arne M Weigle & Gregory G Hill	3941 N 29th Street Tacoma, WA 98407-5307	Lots 18 & 19, Block 13	3	4,199.80	116.49	107.91	0.00	0.00	4,316.30	Grdn Walk	333,400	711,000
418000-043-0	Nigel A & Desiree D Turner	3937 N 29th Street Tacoma, WA 98407-5307	Lots 16 & 17, Block 13	4	4,199.80	0.00	105.00	0.00	0.00	4,199.80	N/A	333,400	314,100
418000-042-0	John A Buttle, Jr	3933 N 29th Street Tacoma, WA 98407-5307	Lots 14 & 15, Block 13	5	4,199.80	1,894.82	152.37	0.00	0.00	6,094.65	SW, San Lrnl	333,400	244,300
418000-041-0	Timothy J Asher & Elizabeth S Hirschl	3929 N 29th Street Tacoma, WA 98407-5307	W 1/2 of Lot 12 & all of Lot 13, Block 13	6	3,149.80	766.59	97.91	0.00	0.00	3,916.40	SW	314,100	335,500
418000-040-0	John M Clements	3927 N 29th Street Tacoma, WA 98407-5307	W 1/2 of Lot 10, all Lot 11, & E 1/2 of Lot 12, Block 13	7	4,199.80	0.00	105.00	0.00	0.00	4,199.80	N/A	333,400	222,200
418000-039-0	Erin R & Derek L Behnke TTEEs of Behnke Family Living Trust	3925 N 29th Street Tacoma, WA 98407-5307	Lot 9 & E 1/2 of Lot 10, Block 13	8	3,149.80	117.84	81.69	0.00	0.00	3,267.65	Grdn Wlk	314,100	340,100
418000-038-0	Jeffrey C Brandt II	PO Box 71 Fox Island, WA 98333-0071 Site Address: 3919 N 29th Street Tacoma, WA 98407-5307	Lots 7 & 8, Block 13	9	4,199.80	0.00	105.00	0.00	0.00	4,199.80	N/A	333,400	228,400

ASSESSMENT ROLL LID 8651

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NOTE: 10 Year Roll

Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
418000-037-0	Betty J Rees	3917 N 29th Street Tacoma, WA 98407-5307	Lots 5 & 6, Block 13	10	4,199.80	2,301.01	162.52	0.00	0.00	6,500.80	SW, San Lrnl	333,400	243,200
418000-036-1	Randal & Amy Steele	3913 N 29th Street Tacoma, WA 98407-5307	Lots 3 & 4, Block 13	11	4,199.80	70.85	106.77	0.00	0.00	4,270.65	SW	333,400	375,900
418000-036-2	Mario Mo LLC	4121 N Stevens Street Tacoma, WA 98407-4938 Site Address: 3911 N 29th Street Tacoma, WA 98407-5307	Lots 1 & 2, Block 13	12	4,085.25	2,714.74	170.00	0.00	0.00	6,800.00	SW, Ramp	330,600	225,400
<u>LAWRENCE ADDITION</u>													
520000-090-0	Hercules Panagiotides	1408 Weathervane Dr. Fiercrest, WA 98466-5713 Site Address: 2910 N Proctor Street Tacoma, WA 98407-5324	N 1/3 of Lots 1 thru 3, Block 18	13	996.90	0.00	24.92	0.00	0.00	996.90	N/A	296,300	165,100
520000-092-0	Rebecca Wheeler	2906 N Proctor Street Tacoma, WA 98407-5324	S 1/2 of N 2/3 of Lots 1 thru 3, Block 18	14	1,789.65	0.00	44.74	0.00	0.00	1,789.70	N/A	289,600	183,800
520000-091-0	Paul Forecki	2904 N Proctor Street Tacoma, WA 98407-5324	S 1/3 of Lots 1 thru 3, Block 18	15	3,172.80	3,070.62	156.09	0.00	0.00	6,243.45	SW, DW, Drain	309,400	379,800
<u>SUBTOTAL</u>					32,842.40	71,183.95	1,580.65	0.00	0.00	65,226.55		4,815,700	4,390,200

PUGET PARK ADDITION
Segment #2

**FINDINGS, CONCLUSIONS,
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(FINAL ASSESSMENT ROLL)**

ASSESSMENT ROLL LID 8651Page 3 of 10
NOTE: 10 Year Roll

Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
704000-047-0	Lorraine Y Samuel	2817 N Washington Street Tacoma, WA 98407-5943	Lot 6, Block 10	16	671.80	0.00	16.80	0.00	0.00	671.80	N/A	333,400	222,200
704000-048-0	Benjamin J & Lindsay T Jabara	2805 N Washington Street Tacoma, WA 98407-5943	Lots 7 & 8, Block 10	17	2,939.65	0.00	73.49	0.00	0.00	2,939.65	N/A	333,400	411,900
704000-050-0	Stephen J & Emilie A Coates-White	3619 N 28th Street Tacoma, WA 98407-5911	W 70 ft of Lots 9 & 10, Block 10	18	3,870.85	4,402.05	206.82	0.00	0.00	8,272.90	SW, DW	304,000	336,600
704000-049-0	James R Monroe	3615 N 28th Street Tacoma, WA 98407-5911	E 50 ft of Lots 9 & 10, Block 10	19	2,764.90	997.93	94.07	0.00	0.00	3,762.85	SW / DW	284,700	250,600
	Duplicate to:	Mark & Marilyn Laviola 4905 N Scenic View Lane Tacoma, WA 98407-1365											
704000-040-0	Roy E & Alexis N Robinson	2810 N Union Avenue Tacoma, WA 98407-5936	Lot 6 & N 15 ft of Lot 7, Block 9	20	1,175.80	0.00	29.40	0.00	0.00	1,175.80	N/A	318,200	309,900
704000-041-0	P L Margelli	2806 N Union Avenue Tacoma, WA 98407-5936	S 10 ft of Lot 7, all Lot 8 & N 1/2 of Lot 9, Block 9	21	3,485.65	0.00	87.14	0.00	0.00	3,485.65	N/A	330,000	251,400
704000-042-1	2018-3 IH Borrower LP Invitation Homes Ryan LLC	PO Box 4900 Scottdale, WA 85261 Site address: 3607 N 28th Street Tacoma, WA 98407-5911	S 1/2 of Lot 9 & all Lot 10, Block 9	22	5,585.90	0.00	139.65	0.00	0.00	5,585.90	N/A	322,400	265,400
704000-068-0	John Taylor & Ann Williams	2721 N Washington Street Tacoma, WA 98407-5819	Lots 1 & 2, Block 15	23	6,635.90	1,843.60	211.99	0.00	0.00	8,479.50	DW	340,100	650,300
704000-069-0	Bryan B Lasing & Mark E Bilodeau	2717 N Washington Street Tacoma, WA 98407-5819	Lots 3 & 4, Block 15	24	2,939.65	0.00	73.49	0.00	0.00	2,939.65	N/A	383,400	339,700

ASSESSMENT ROLL LID 8651Page 4 of 10
NOTE: 10 Year Roll

Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
704000-070-0	Travis M & Dechelle L Watson	2711 N Washington Street Tacoma, WA 98407-5819	Lots 5, Block 15	25	671.80	0.00	16.80	0.00	0.00	671.80	N/A	383,400	326,700
704000-071-0	Tacoma School District #10	P O Box 1357 Tacoma, WA 98401-1357 Site address: 2708 N Union Avenue Tacoma, WA 98407-5824	Lots 1 thru 5, Block 16	26	10,247.45	1,527.16	294.37	0.00	0.00	11,774.65	SW	706,300	582,800
SUBTOTAL					40,989.35	8,770.74	1,244.82	0.00	0.00	49,760.15		4,829,300	3,947,500

HOPE PARK ADDITION
Segment #3

463000-088-0	Douglas & Marissa Snyder	3636 N Verde Street Tacoma, WA 98407-4826	Lots 1 & 2, Block 11	27	4,199.80	0.00	105.00	0.00	0.00	4,199.80	N/A	326,100	382,500
463000-089-0	Douglas E & Allison E Loft	3632 N Verde Street Tacoma, WA 98407-4826	Lots 3 & 4, Block 11	28	4,199.80	1,012.23	130.30	0.00	0.00	5,212.05	SW, DW	326,100	429,000
463000-090-0	Nicholas Howse & Heather Rodgers	3626 N Verde Street Tacoma, WA 98407-4826	Lots 5 & 6, Block 11	29	4,199.80	573.84	119.34	0.00	0.00	4,773.65	DW	326,100	235,200
463000-091-0	Jim & Grace Johnson c/o Seim & Sara Darnen	1007 N Mullen Street Tacoma, WA 98406-3131 Site Address: 3624 N Verde Street Tacoma, WA 98407-4826	Lot 7 & N 1/2 of Lot 8, Block 11	30	3,149.80	575.03	93.12	0.00	0.00	3,724.85	DW	307,100	160,900
463000-092-0	Steven C Bauman & S A Colby	3620 N Verde Street Tacoma, WA 98407-4826	S 1/2 of Lot 8, all of Lots 9 & 10, & N 2 ft of Lot 11,	31	5,417.70	865.80	157.09	0.00	0.00	6,283.55	DW	344,500	237,100

**FINDINGS, CONCLUSIONS,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)**

ASSESSMENT ROLL LID 8651

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NOTE: 10 Year Roll

Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
Block 11													
463000-093-0	Margaret A Eaton TTEE of M Eaton Trust	13701 106th Street E Puyallup, WA 98374-2004 Site Address: 3616 N Verde Street Tacoma, WA 98407-4826	S 23 ft of Lot 11 & all of Lot 12, Block 11	32	4,031.80	2,198.67	155.76	0.00	0.00	6,230.50	DW	321,900	260,400
463000-094-0	Margaret A Eaton TTEE of M Eaton Trust	13701 106th Street E Puyallup, WA 98374-2004 Site Address: 3616 N Verde Street Tacoma, WA 98407-4826	Lots 13, Block 11	33	2,099.90	0.00	52.50	0.00	0.00	2,099.90	N/A	245,000	1,000
463000-095-1	Myrtle Appling C/O Deborah Person	5128 N Winnifred Street Ruston, WA 98407-6513 Site Address: 3606 N Verde Street Tacoma, WA 98407-4826	Lots 14 & 15 & N 11 ft of Lot 16, Block 11	34	5,123.70	1,006.06	153.25	0.00	0.00	6,129.80	DW	341,100	269,100
463000-095-2	Janet M Anderson	3602 N Verde Street Tacoma, WA 98407-4826	S 14 ft of Lot 16 & all of Lots 17 & 18, Block 11	35	5,375.70	1,501.83	171.94	0.00	0.00	6,877.55	SW, DW	342,300	249,500
463000-079-0	William W & Ann W Farrell TTEES of Farrell Family Trust	4418 N 37th Street Tacoma, WA 98407-5615	W 50 ft of Lots 1 thru 4, Block 10	36	5,179.90	4,708.91	247.22	0.00	0.00	9,888.45	SW, DW	313,900	322,200
463000-078-0	Roger C & Nancy J Maren	4412 N 37th Street Tacoma, WA 98407-5616	E 65 ft of Lots 1 thru 4, Block 10	37	3,079.65	0.00	76.99	0.00	0.00	3,079.65	N/A	331,600	406,500
463000-080-0	Amy J Lundquist TTEE of Amy Lundquist Revocable Living Trust	3625 N Verde Street Tacoma, WA 98407-4825	Lots 5 & 6, Block 10, exc E 10 ft for alley	38	3,989.80	0.00	99.75	0.00	0.00	3,989.80	N/A	317,200	343,600

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Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
463000-081-0	Julia Hamilton Gould	3623 N Verde Street Tacoma, WA 98407-4825	Lots 7 & 8, Block 10, exc E 10 ft for alley	39	3,989.80	96.20	102.15	0.00	0.00	4,086.00	Grds Wlk	317,200	323,300
463000-082-0	Stephanie J Godleski & Molly Clendenin	3617 N Verde Street Tacoma, WA 98407-4825	Lots 9 & 10, Block 10	40	4,129.75	1,694.61	145.61	0.00	0.00	5,824.35	SW, San Lrt Ext	323,200	250,500
463000-083-0	Gary L & Kathryn A Cheney	3615 N Verde Street Tacoma, WA 98407-4825	Lots 11 & 12, Block 10	41	4,129.75	1,602.84	143.32	0.00	0.00	5,732.60	SW, San Lrt Ext	323,200	259,700
463000-084-0	Jesse C Manassa	3611 N Verde Street Tacoma, WA 98407-4825	Lot 13 & N 1/2 of Lot 14, Block 10	42	3,097.30	411.81	87.73	0.00	0.00	3,509.10	N/A	303,500	221,100
463000-085-0	Kelli D Gailfus	3609 N Verde Street Tacoma, WA 98407-4825	S 1/2 of Lot 14, all of Lot 15 Block 10	43	3,097.30	0.00	77.43	0.00	0.00	3,097.30	N/A	303,500	196,200
463000-086-0	Lyneea Kay Kmail & Zaher Mahmoud Kmail	3601 N Verde Street Tacoma, WA 98407-4825	W 1/2 of Lots 16 thru 18, Block 10	44	4,278.60	642.56	123.03	0.00	0.00	4,921.15	DW	304,400	227,300
463000-087-0	Kimberly K Nichols	4409 N 36th Street Tacoma, WA 98407-5600	E 1/2 of Lots 16 thru 18, Block 10	45	1,916.10	0.00	47.90	0.00	0.00	1,916.10	N/A	309,700	188,200
SUBTOTAL					74,685.95	16,890.39	2,289.43	0.00	0.00	91,576.55		6,027,600	6,967,800

CHRISTMAS ADDITION

Segment #4

303500-031-2	Brock M Thomason	1773 S 94th Street Tacoma, WA 98444-3017	Lots 10 & 11, Block 8	46	4,199.80	314.72	112.86	0.00	0.00	4,514.55	DW	170,000	214,400
303500-031-1	Edward M Schmidt Jr	1769 S 94th Street	Lots 8 & 9, Block 8	47	4,199.80	525.73	118.14	0.00	0.00	4,725.55	DW	170,000	218,000

**FINDINGS, CONCLUSIONS,
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Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
	& Samantha R. Schmidt	Tacoma, WA 98444-3017											
303500-030-2	A P Wandler	1767 S 94th Street Tacoma, WA 98444-3017	Lots 6 & 7, Block 8	48	4,199.80	525.73	118.14	0.00	0.00	4,725.55	DW	170,000	186,300
303500-030-1	Kyoung Ae Im	27419 8th Avenue S Des Moines, WA 98198-9311 Site Address: 1763 S 94th Street Tacoma, WA 98444-3017	Lots 4 & 5, Block 8	49	4,199.80	970.37	129.26	0.00	0.00	5,170.20	DW	170,000	201,600
303500-029-2	Lan Nhi Thi Nguyen	16421 SE 262nd Pl Covington, WA 98042-5835 Site Address: 1757 S 94th Street Tacoma, WA 98444-3017	W 13 ft Lot 1, all of Lots 2 & 3, Block 8	50	5,291.70	2,790.98	202.07	0.00	0.00	8,082.70	SW, DW	178,200	220,300
	Duplicate to: Northwest & Barlow Escrow Escrow No. 22-1639 Attn: Debbie Davis	1031 State Avenue, Ste 104 Marysville, WA 98270-4277											
303500-029-1	Johnny & Sue Kim	PO Box 65008 University Pl, WA 98464-1008 Site Address: 1751 S 94th Street Tacoma, WA 98444-3017	E 27 ft Lot 1, Block 8, Top/W University Pl, WA 98464-1008 W 1/2 of Vac Wilkeson St, abutt Site Address: 1751 S 94th Street Tacoma, WA 98444-3017	51	5,501.70	4,617.20	252.97	0.00	0.00	10,118.95	SW, DW	180,500	185,800
303500-025-0	Theodore Holand TTEE of the Theodore Hogland Trust	340 Montecello Drive Walnut Creek, CA 94595 Site Address: 1719 S 94th Street Tacoma, WA 98444-3017	Lots 1 & 2 & W 17 1/2 ft of Lot 3, Block 7, sup/w 1/2 st vac	52	10,163.55	4,340.75	362.61	0.00	0.00	14,504.30	SW, DW	203,700	289,700

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Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
303500-026-0	James R & Linda V Henry	1713 S 94th Street Tacoma, WA 98444-3017	E 7 1/2 ft of Lot 3, & all of Lots 4 thru 6, Block 7	53	6,929.65	5,480.83	310.26	0.00	0.00	12,410.45	SW, DW	188,100	294,800
303500-027-1	Gernardo M & Marina Estrada	9314 S Alaska Street Tacoma, WA 98444-3034	N 1/2 Lots 7 thru 10, Block 7, less E 5 ft Lot 10 for st	54	2,393.70	0.00	59.84	0.00	0.00	2,393.75	N/A	166,300	261,800
303500-027-2	Dai T & Ai Lo N Vo	9318 S Alaska Street Tacoma, WA 98444-3034	S 1/2 Lots 7 thru 10, Block 7, less E 5 ft Lot 10 for st	55	5,585.90	0.00	139.65	0.00	0.00	5,585.90	N/A	166,300	238,200
303500-037-0	Mark H Jensen	1776 S 94th Street Tacoma, WA 98444-3018	Lots 9 thru 11, Block 10	56	6,399.70	276.84	164.41	0.00	0.00	6,576.55	DW	184,700	186,600
303500-036-2	Neven Taylor	1772 S 94th Street Tacoma, WA 98444-3018	Lots 7 & 8, Block 10	57	4,199.80	431.10	115.77	0.00	0.00	4,630.90	DW	170,000	278,000
303500-036-1	Andrea & Gerald Stanley	1766 S 94th Street Tacoma, WA 98444-3018	Lots 5 & 6, Block 10	58	4,199.80	429.93	115.74	0.00	0.00	4,629.75	DW	170,000	169,600
303500-035-3	Mark A & Judith A Crawford	1614 S 94th Street Tacoma, WA 98444-4271 Site Address: 1760 S 94th Street Tacoma, WA 98444-3018	Lots 3 & 4, Block 10	59	4,199.80	576.71	119.41	0.00	0.00	4,776.50	SW, DW	170,000	178,200
303500-035-2	Stephen D Harrell	206 Bear Drive Richland, WA 99352-8806 Site Address: 1756 S 94th Street Tacoma, WA 98444-3018	W 25 ft Lot 1 & all Lot 2, Block 10	60	4,199.80	2,167.28	159.18	0.00	0.00	6,367.10	SW, DW	170,000	175,500

**FINDINGS, CONCLUSIONS,
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NOTE: 16 Year Roll

Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
303500-035-1	Stephen D Harrell	206 Bear Drive Richland, WA 99352-8606 Site Address: 1752 S 94th Street Tacoma, WA 98444-3018	E 15 ft of Lot 1, Block 10, tog/w W 1/2 of vac Wilkeson St	61	4,493.70	630.56	128.11	0.00	0.00	5,124.30	SW, DW	170,700	178,200
303500-032-1	Victor & Galina N Romanenko	1722 S 94th Street Tacoma, WA 98444-3018	Parcel "A" of DBLR 98-04-22-5003, tog/w E 1/2 vacated Wilkeson St abutt	62	4,614.15	631.43	131.14	0.00	0.00	5,245.60	DW	170,800	309,300
303500-032-2	Valentin & Tetiana Romanenko	1718 S 94th Street Tacoma, WA 98444-3018	Parcel "B" of DBLR 98-04-22-5003	63	8,279.20	1,088.08	234.18	0.00	0.00	9,367.25	DW	196,600	253,200
303500-033-0	Wardell & Sharon Owens	1710 S 94th Street Tacoma, WA 98444-3018	Lots 5 & 6, Block 9	64	4,199.80	4,021.25	205.53	0.00	0.00	8,221.05	SW, DW	170,000	187,400
303500-034-1	Hung Ly	1706 S 94th Street Tacoma, WA 98444-3018	Lots 7 & 8, Block 9	65	4,199.80	2,758.18	173.95	0.00	0.00	6,958.00	SW, DW	170,000	349,700
303500-034-2	Aaron Montgomery	1702 S 94th Street Tacoma, WA 98444-3018	Lots 9 & 10, Block 9, less the E 5 ft for St	66	3,779.80	500.53	107.01	0.00	0.00	4,280.35	SW	166,300	187,600
SUBTOTAL					105,336.75	33,078.26	3,460.23	0.00	0.00	138,869.25		3,672,200	4,764,200
TOTALS					273,048.45	69,923.28	8,574.36	0.00	0.00	342,972.50		18,554,800	18,065,200
1/4 IMP VALUE		4,516,300.00											
TOTAL LAND VALUE		18,554,800.00											
TOTAL ACTUAL VALUE		23,071,100.00											
TOTAL EST PO ASSMT		273,048.45											

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Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
TOTAL FINAL PO ASSMT					342,972.50								
CHECKED	8/24/2007	D.A.W.											
CHECKED	2/29/2008	SZS											
CHECKED	12/3/2008	D.A.W. -- All ownerships updated (no values changed)											
CHECKED	7/12/2010	MJG - All ownerships, supplemental and tax values (no values changed)											
CHECKED	12/22/2011	MJG - All ownerships and tax values.											
CHECKED	9/1/2017	MJG - All ownerships and tax values.											
CHECKED	5/28/2019	MJG - All ownerships and tax values.											
CHECKED	5/5/2020	MJG - All ownerships and tax values.											
CHECKED	8/10/2021	MJG - All ownerships and tax values.											
CHECKED	3/31/2022	MJG - All ownerships and tax values.											
CHECKED	12/5/2022	RKR											
CHECKED	3/19/2025	RKR											

**FINDINGS, CONCLUSIONS,
AND RECOMMENDATION
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