

1 **OFFICE OF THE HEARING EXAMINER**

2 **CITY OF TACOMA**

3
4 **In the Matter of:**

HEX2023-008

5 **LOCAL IMPROVEMENT DISTRICT**
6 **NO. 8640.**

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. 8640 was held on June 1, 2023, before
11 JEFF H. CAPELL, the Hearing Examiner for the City of Tacoma.¹ The City of Tacoma (the
12 “City”) appeared through Ralph Rodriguez, Local Improvement District Administrator for the
13 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 June 20, 2006, the Tacoma City Council adopted Ordinance No. 27499,
18 which approved the formation of Local Improvement District No. 8640 (the “LID” or “LID

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¹ This hearing was conducted with in-person participation available in the City Council Chambers, with an option to participate over Zoom at no cost to any participant with video, internet audio, and telephonic access. City representatives were present in the City Council Chambers, as were two interested residents of the LID. One member of the public joined in the hearing over the internet.

FINDINGS, CONCLUSIONS,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)

City of Tacoma
Office of the Hearing Examiner
Tacoma Municipal Building
747 Market Street, Room 720
Tacoma, WA 98402-3768
(253)591-5195 FAX (253)591-2003
Hearing.examiner@cityoftacoma.org

1 8640”).² Ordinance No. 27499 provided for formation of an LID for the construction of
2 asphalt concrete alley pavement, with storm drainage³ at the following locations:

- 3 **1) The alley between Proctor Street and Madison Street from North 38th Street**
4 **north 130 feet, more or less, thence east to Proctor Street (Segment 1);**
- 5 **2) The alley between North 35th Street and North 36th Street from Warner Street**
6 **to Puget Sound Avenue (Segment 2);**
- 7 **3) The alley between North 21st Street and North 22nd Street from Washington**
8 **Street to Adams Street (Segment 3);**
- 9 **4) The alley between North 26th Street and North 27th Street from Warner Street**
10 **to Puget Sound Avenue (Segment 4); and**
- 11 **5) The alley between Shirley Street and Winnifred Street from North 18th Street**
12 **to North 21st Street (Segment 5).**

13 As formed, the LID includes, and is deemed to benefit, 58 parcels of real property in north
14 Tacoma.

15 2. Construction of the Improvements was to be done together with all other work
16 necessary to complete the project in accordance with maps, plans, and specifications prepared
17 and on file in the Office of the Director of Public Works. Ordinance No. 27499 is incorporated
18 herein by reference as though fully set forth. Prior to the Improvements being constructed, the
19 alleyways in the LID were unpaved, gravel surfaces that meandered along their given paths.

20 After construction of the Improvements, the alleyways are paved, and follow straighter paths
21 for traversal. In addition, the paved surfaces are sloped to channel stormwater into the City’s
stormwater system. *Rodriguez Testimony.*

² Local improvement districts may be referred to herein generically as “LIDs” as well.

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.”

1 3. The proposed Final Assessment Roll for LID 8640 was filed in the Office of the
2 City Clerk on October 27, 2018 (the “Proposed Roll”), and it shows the amount intended for
3 assessment against each lot and parcel of real property as part of the payment for the cost and
4 expense of the Improvements. The Proposed Roll has been open for inspection by all parties
5 interested therein. *Rodriguez Testimony; Ex. C-6, Ex. C-7.*

6 4. Pursuant to applicable laws and at the direction of the Tacoma City Council
7 given by vote on April 25, 2023, in their duly convened meeting, a public hearing on the
8 Assessment Roll was set and then held by the Hearing Examiner on June 1, 2023.

9 5. The Notice of Filing of the Assessment Roll was published as required by law
10 on April 27, 2023, and May 1, 2023. Notice of Public Hearing letters were mailed to owners
11 of record in the LID on May 5, 2023.⁴ An Affidavit of Publication has been filed with the
12 City Clerk. All procedures as provided for by law with respect to adoption of the
13 Assessment Roll appear to have been taken. *Rodriguez Testimony; Ex. C-1, Exs. C-3~C-5.*

14 6. Before construction, the project cost was estimated at \$383,000.00. The final
15 project cost ended up being \$782,797.40,⁵ which includes the following amounts: The total
16 paving cost of \$87,686.67 together with total supplemental costs (property owner requested
17 extra work) of \$12,984.18 comes to a total of \$100,670.85 being assessed to property
18 owners. The City’s total general contribution to the project is \$237,973.71. In addition
19 thereto, the City’s Wastewater Utility fund (ENV-00475) contributed \$355,779.46, the
20 City’s Surface Water Utility fund (ENV-00349-03) contributed \$85,083.57 and the
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⁴ 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.*

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

1 Hazardous Sidewalk Program contributed \$3,289.81. The LID is proposed to be a 10-year
 2 assessment roll. The proposed final assessments are based on the cost per Assessable Unit of
 3 Frontage (AUF) being \$27.00 (fixed rate), which amount stayed the same from formation
 4 until the present. The proposed assessments are based on a modified zone and termini
 5 calculation method. *Id*

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

9 **Segment 1 – The alley between Proctor Street and Madison Street from North**
 10 **38th Street north 130 feet, more or less, thence east to Proctor**
 11 **Street**

11 Estimated

12 Total Assessed to Property Owners \$ 8,983.35
 13 City Contribution +\$ 26,016.65
 14 **TOTAL Estimated Segment Cost \$ 35,000.00**

14 Actual

15 Amount Assessed to Property Owners \$ 8,983.27
 16 Supplemental Work +\$ 1,744.93
 17 **Total Assessed to Property Owners \$ 10,728.20**
 18 City Contribution +\$ 41,125.39
 19 **Total Paving Cost \$ 51,853.59**
 20 Wastewater Utility (ENV-00475) +\$ 91,718.89
 21 **TOTAL Segment Cost \$ 143,572.48**

18 **Segment 2 - The alley between North 35th Street and North 36th Street from**
 19 **Warner Street to Puget Sound Avenue**

20 Estimated

21 Total Assessed to Property Owners \$ 16,496.25
 City Contribution +\$ 31,503.75
TOTAL Estimated Segment Cost \$ 48,000.00

⁵ Most of the additional cost is due to wastewater main replacement(s) and other City utility work that was added to the project during design and/or construction as the need arose. As a result, the appropriate City utility bore most of the cost for these additions as shown herein below. *Rodriguez Testimony.*

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

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<u>Actual</u>	
Amount Assessed to Property Owners	\$ 16,496.21
Supplemental Work	+\$ 453.74
Total Assessed to Property Owners	\$ 16,949.95
City Contribution	\$ 35,215.12
Surface Water Utility (ENV-00349-03)	+\$ 85,083.54
TOTAL Segment Cost	<u>\$137,248.61</u>

Segment 3 - The alley between North 21st Street and North 22nd Street from Washington Street to Adams Street

<u>Estimated</u>	
Total Assessed to Property Owners	\$ 15,231.85
City Contribution	+\$ 44,768.15
TOTAL Estimated Segment Cost	<u>\$ 60,000.00</u>

<u>Actual</u>	
Amount Assessed to Property Owners	\$ 15,231.76
Supplemental Work	+ 4,663.89
Total Assessed to Property Owners	\$ 19,895.65
City Contribution	\$ 40,917.68
Hazardous Sidewalk Program	+\$ 3,289.81
TOTAL Segment Cost	<u>\$ 64,103.14</u>

Segment 4 - The alley between North 26th Street and North 27th Street from Warner Street to Puget Sound Avenue

<u>Estimated</u>	
Total Assessed to Property Owners	\$ 14,939.40
City Contribution	+\$ 55,060.60
Total Estimated Segment Cost	<u>\$ 70,000.00</u>

<u>Actual</u>	
Amount Assessed to Property Owners	\$ 14,939.27
Supplemental Work	+ 1,686.78
Total Assessed to Property Owners	\$ 16,626.05
City Contribution	+\$ 62,008.34
Total Paving Cost	\$ 78,634.39
Wastewater Utility (ENV-00475)	\$ 71,839.68
TOTAL Segment Cost	<u>\$150,474.07</u>

1 **Segment 5 - The alley between Shirley Street and Winnifred Street from North**
2 **18th Street to North 21st Street**

3 Estimated

Total Assessed to Property Owners	\$ 32,036.25
Surface Water Utility	\$ 70,700.00
City Contribution	+\$ 67,263.75
Total Estimated Segment Cost	<u>\$170,000.00</u>

5 Actual

Amount Assessed to Property Owners	\$ 32,036.16
Supplemental Work	+\$ 4,434.84
Total Assessed to Property Owners	\$ 36,471.00
City Contribution	+\$ 58,707.19
Total Paving Cost	\$ 95,178.19
Wastewater Utility (ENV-00475)	+\$ 192,220.90
TOTAL Segment Cost	<u>\$ 287,399.09</u>

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

7 8. Ralph Rodriguez, LID Administrator for the City's Department of Public
8 Works, testified that the improvements for LID 8640 have been completed in accordance
9 with the plans and specifications for such work.

10 9. As mentioned above, a modified zone and termini formula was used to
11 determine the LID assessments, as authorized by Revised Code of Washington ("RCW")
12 35.44.030 and .040. *Rodriguez Testimony.*

13 10. The evidence establishes that the market value of the properties benefited by
14 the LID 8640 Improvements has increased in an amount equal to or greater than the
15 proposed assessments. *Rodriguez Testimony.*

16 11. No owners of real property subject to LID 8640 contested their proposed
17 assessments at the hearing, and no written objections were filed. Three LID denizens were

18 **FINDINGS, CONCLUSIONS,**
19 **AND RECOMMENDATION**
20 **(FINAL ASSESSMENT ROLL)**

1 present at the hearing to ask questions for clarification. These included questions regarding
2 the significant intervening time between completion of the Improvements and the now
3 proposed finalization of the LID assessment roll. Rodriguez explained that the delay was due
4 to (a) resolving disputes with the LID contractor, (b) backlog with other City LID projects,
5 and (c) waiting for the City to have money again available for its LID repayment assistance
6 program. Other questions regarding the LID were received via phone and email prior to the
7 hearing and were answered by LID section staff. *Rodriguez Testimony; Ex. C-1.*

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

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

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

14 **CONCLUSIONS OF LAW:**

15 1. The DPW has complied with all applicable laws with respect to approval and
16 confirmation of the Assessment Roll for LID 8640.

17 2. An improvement constructed under an LID is presumed to benefit properties
18 within the LID on an equitable basis, and the assessments are presumed to have been made
19 fairly and legally. *Hasit, LLC v. City of Edgewood*, 179 Wn. App. 917, 935, 320 P.3d 163, 172
20 (2014); *Abbenhaus v. Yakima*, 89 Wn.2d 855, 860-61, 576 P.2d 888 (1978); *see also Bellevue*
21 *Plaza v. Bellevue*, 121 Wn.2d 397, 402-403, 851 P.2d 662 (1993); *Hansen v. L.I.D.*, 54 Wn.

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

1 App. 257-62, 773 P.2d 436 (1989). The Tacoma Municipal Code (TMC) 1.23.070.B, provides
2 in pertinent part:

3 “...In regard to Local Improvement District assessments, the
4 assessment roll presented by the Department of Public Works or the
5 Department of Public Utilities shall be presumed to be legally
6 correct; and a party contesting a proposed Local Improvement
7 District assessment shall have the burden of establishing, by a
preponderance 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.”

8 No party appeared to contest the Assessment Roll or to offer any testimony or other evidence
9 contesting the City’s calculations in support of the Assessment Roll.

10 3. The evidence demonstrates that the proposed Assessment Roll conforms to
11 applicable legal requirements. The City Council should adopt an ordinance assessing the
12 property owners for benefits conferred under LID 8640, as that LID was previously created by
13 the City Council, and the Assessment Roll for LID 8640 should be approved and confirmed. A
14 copy of the City’s proposed LID Roll is attached to this Recommendation as Attachment 1.

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

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

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

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RECOMMENDATION:

It is the recommendation of the Hearing Examiner that the Assessment Roll for Local Improvement District No. 8640 be approved as proposed by the LID Section of the Public Works Department.

DATED this 7th day of June, 2023.



JEFF H. CAPELL, Hearing Examiner

1 **NOTICE**

2 **RECONSIDERATION/APPEAL OF EXAMINER’S RECOMMENDATION**

3 **RECONSIDERATION:**

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

12 **APPEALS TO CITY COUNCIL OF EXAMINER'S RECOMMENDATION:**

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

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

17 **GENERAL PROCEDURES FOR APPEAL:**

18 The Official Code of the City of Tacoma contains certain procedures for appeal, and while not
19 listing all of these procedures here, you should be aware of the following items which are essential
20 to your appeal. Any answers to questions on the proper procedure for appeal may be found in the
21 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,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)**

HEX JUNE 7, 2023 RECOMMENDATION - ATTACHMENT 1 -

ASSESSMENT ROLL LID 8640

RECEIVED
MAY 12, 2023
HEARING EXAMINER

EXHIBIT C-6

Page ___ of ___
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
MARCH-McCANDLESS ADDITION													
(Segment #1)													
551500-003-0	Joyce L Clifford 600403671	3811 N Madison Street Tacoma, WA 98407-5725	Lots 6 & 7, Block 1	1	780.65	55.98	20.92	0.00	0.00	836.60	Asph Drwy	351,800	327,400
551500-004-0	John Connelly Jr. & Angela Connelly 600419940	3902 N Proctor Street Tacoma, WA 98407-5730 Site Address: 3807 N Madison Street Tacoma, WA 98407-5725	Lots 8 & 9 & N 8.5 ft of Lot 10, Block 1	2	1,523.65	698.95	55.57	0.00	0.00	2,222.60	Asph Drwy	367,900	449,500
551500-005-0	Stephanie A & Jake H Snider 600419941	3915 N 38th Street Tacoma, WA 98407-5638	S. 16.5 ft of Lot 10, & all of Lots 11 & 12, Block 1	3	1,734.35	147.98	47.06	0.00	0.00	1,882.30	Asph Drwy Drain Pipe	378,100	434,300
LAW'S ADDITION													
520500-130-0	Boleslaw & Ann G Zenczak 600403674	3812 N Proctor Street Tacoma, WA 98407-5731 4115 N 39th St Tacoma, WA 98407-5716	S. 75 ft of Lots 1 & 2, Block 13	4	1,886.80	0.00	47.17	0.00	0.00	1,886.80		366,600	531,000
520500-131-0	Janice L Murphy 600403675	3808 N Proctor Street Tacoma, WA 98407-5731	N. 60 ft of Lots 3 & 4, Block 13	5	1,639.55	476.97	52.91	0.00	0.00	2,116.50	Asph Drwy	347,100	260,100
520500-132-0	Lyndell J Dittus & Jeanette M Dittus 600430346	10512 16th Street East Edgewood, WA 98372-1340 Site Address: 3802 N Proctor Street Tacoma, WA 98407-5731	S. 60 ft of Lots 3 & 4, Block 13	6	1,418.35	365.05	44.59	0.00	0.00	1,783.40	Asph Drwy	347,100	422,000
BYRD'S ADDITION													
(Segment #2)													
280502-075-0	Mark J & Joy Longrie 600403677	3402 N 36th Street Tacoma, WA 98407-6105	Lots 1 thru 3, Block 81, incl of vacated Warner St. abutting	7	4,589.80	301.18	122.27	0.00	0.00	4,890.95	Asph Drwy	826,400	1,152,900

ASSESSMENT ROLL LID 8640

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
280502-076-0	Matthew & Stacy Ebersole 600420140	3416 N 36th Street Tacoma, WA 98407-6105	Lot 4, Block 81	8	1,349.95	0.00	33.75	0.00	0.00	1,349.95		615,300	485,400
280502-077-0	John McConnell & Jodi Gibson 600430345	3420 N 36th Street Tacoma, WA 98407-6105	Lot 5, Block 81, tog/w S. 12 ft of vacated N. 36th St. abutting said Lot 5	9	1,376.90	0.00	34.42	0.00	0.00	1,376.90		627,300	492,800
280502-078-0	Peder E Lindgren of Peder Eugene Lindgren Living Trust 600403690	3424 N 36th Street Tacoma, WA 98407-6105 913 E 43RD ST, TACOMA, WA 98404-2912	Lot 6, Block 81	10	1,349.95	0.00	33.75	0.00	0.00	1,349.95		576,300	270,200
280502-079-0	Gary W & Mary E Snarski 600403692	3507 N Puget Sound Ave Tacoma, WA 98407-6134	N 1/2 of Lots 7 & 8, Block 81	11	1,889.95	0.00	47.25	0.00	0.00	1,889.95		522,300	330,400
280502-081-0	Jeanne Marie Tveit Living Trust 600420141	3415 N 35th Street Tacoma, WA 98407-6028	Lot 9, Block 81	12	1,349.95	0.00	33.75	0.00	0.00	1,349.95		576,300	225,500
280502-082-0	Tom M & Cathi Petramalo 600420540	PO Box 4508 Federal Way, WA 98063-4508 Site Address: Escrow # 452496 Rainier Title 3560 Bridgeport Way W, University Place, WA 98466	Lot 10, Block 81	13	1,349.95	152.56	37.56	0.00	0.00	1,502.50	Asph Drwy	522,300	286,600
280502-083-0	Michael E & Judith A Strong 600403696	3405 N 35th Street Tacoma, WA 98407-6028	Lot 11 & W 12.65ft of Lot 12, Block 81	14	1,691.45	0.00	42.29	0.00	0.00	1,691.45		609,000	479,600
280502-084-0	Gary E & Connie L Crawford 600403697	PO Box 7622 Tacoma, WA 98417-0622 Site Address: 3401 N 35th Street Tacoma, WA 98407-6028	E 37.35ft of Lot 12, Block 81, incl. 20 ft of vacated Warner St abutting	15	1,548.35	0.00	38.71	0.00	0.00	1,548.35		633,100	472,600

AMENDED PLAT OF SECOND SCHOOL LAND ADDITION (Segment #3)

747502-057-0	Ellen Blackshaw 600403698	2114 N Washington Street Tacoma, WA 98406-5836	S 40 ft of E 85 ft of N 120 ft of Tract 'A' of Block 88 (ITEM 5)	16	1,223.95	103.80	33.19	0.00	0.00	1,327.75	Asph Drwy	297,100	208,100
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ASSESSMENT ROLL LID 8640

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
747502-056-0	Casey Jo Silbaugh 600430440	3708 N 22nd Street Tacoma, WA 98406-5306 [REDACTED] [REDACTED] [REDACTED]	W 37 ft of E 122 ft of N 120 ft of Tract 'A' of Block 88 (ITEM 4)	17	998.95	1,396.05	59.88	0.00	0.00	2,395.00	Asph Drwy	317,100	300,800
747502-054-0	Kenneth & Sharon Shipman 600420442	5004 Green Cay Christiansted, VI 00820-4537 Site Address: 3712 N 22 nd Street Tacoma, WA 98406-5306	Beg 122 ft W of NE Cor Thence W 36.25 ft, S 120 ft, E 36.25 ft, N 120 ft to beg of Tract 'A' of Block 88 (ITEM 2)	18	978.70	0.00	24.47	0.00	0.00	978.70		315,700	223,500
747502-053-0	Jason & Liane Stearns 600420441	3716 N 22 nd Street Tacoma, WA 98406-5306	W 37 ft of E 195.25 ft N 120 ft of Tract 'A' of Block 88 (ITEM 1)	19	998.95	316.90	32.90	0.00	0.00	1,315.85	Asph Drwy	317,100	263,200
747502-055-0	Brent & Melinda M Michaelson, TTEE 600403702	P.O. Box 7633 Tacoma, WA 98417-0633 Site address: 3718 N 22nd Street Tacoma, WA 98406-5308	E 50 ft of W 125 ft of N 120 ft of Tract 'A' of Block 88 (ITEM 3)	20	1,349.95	399.41	43.73	0.00	0.00	1,749.35	Asph Drwy	341,400	291,400
747502-059-0	James M Gaylord 600403703	3722 N 22nd Street Tacoma, WA 98406-5306	E 37 ½ ft of W 75 ft of N 120 ft of Tract 'A' of Block 88 (ITEM 7)	21	1,012.45	12.77	25.63	0.00	0.00	1,025.20	Grdn SDWK	318,200	161,200
747502-061-0	Evan Steiner & Nicola Brandon 600430441	3724 N 22nd Street Tacoma, WA 98406-5306	W 37 ½ ft of N 120 ft of Tract 'A' of Block 88 (ITEM 9)	22	1,012.45	41.57	26.35	0.00	0.00	1,054.00	Asph Drwy	318,200	682,600
747502-067-0	Radd Architecture LLC 600430442	20524 SE 263rd Court Covington, WA 98042-6195 Site address: 2107 N Adams Street Tacoma, WA 98406-5321	N 60 ft of W 75 ft of S 120 ft of Tract 'B' of Block 88 (ITEM 15)	23	1,417.45	390.55	45.20	0.00	0.00	1,808.00	Asph Drwy	318,200	220,300
747502-065-0	Jared T & Charmaine N Norton 600403706	3717 N 21 st Street Tacoma, WA 98406-5301	E 41 ft of W 116 ft of S 120 ft of Tract 'B' of Block 88 (ITEM 13)	24	1,106.95	0.00	27.67	0.00	0.00	1,106.95		325,200	199,900
747502-068-0	Mary J Albright 600403707	3715 N 21st Street Tacoma, WA 98406-5301	E 41 ft of W 157 ft of S 120 ft of Tract 'B' of Block 88 (ITEM 16)	25	1,106.95	0.00	27.67	0.00	0.00	1,106.95		325,200	201,200

ASSESSMENT ROLL LID 8640

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
747502-070-0	Allen Schliebe & Kalli Soevry 600430443	3711 N 21st Street Tacoma, WA 98406-5301	W 40.754 ft of E 163.254 ft of S 120 ft of Tract 'B' of Block 88 (ITEM 18)	26	1,100.30	0.00	27.51	0.00	0.00	1,100.30		324,600	201,800
747502-066-0	Leanne Laux-Bachand 600430540	3707 N 21st Street Tacoma, WA 98406-5301	W 37.5 ft of E 122.5 ft of S 120 ft of Tract 'B' of Block 88 (ITEM 14)	27	1,012.45	252.74	31.63	0.00	0.00	1,265.15	Asph Drwy	318,200	245,100
747502-063-0	Jonathan & Tessa Tallariti 600420440	2106 N Washington Street Tacoma, WA 98406-5836	N 40 ft of E 85 ft of S 80 ft & W 10 ft of N 40 ft of E 85 ft of S 120 ft of Tract 'B' of Block 88 (ITEM 11)	28	832.40	70.40	22.57	0.00	0.00	902.80	Asph Drwy	297,100	214,000
747502-069-0	Kimberly D Maxwell 600430541	PO Box 4146 JBLM McCord, WA 98438-0146 Site Address: 2108 N Washington Street Tacoma, WA 98406-5836	N 40 ft of E 75 ft of S 120 ft of Tract 'B' of Block 88 (ITEM 17)	29	1,079.95	1,679.70	68.99	0.00	0.00	2,759.65	Asph Drwy SDWK	288,100	259,900

PUGET PARK ADDITION

(Segment #4)

704000-108-0	Michael & Lisa McDade 600420344	3402 N 27 th Street Tacoma, WA 98407-6243	Lots 1 thru 3, Block 24	30	2,024.90	0.00	50.62	0.00	0.00	2,024.90		377,100	373,400
704000-109-0	Nicholas Zosel-Johnson & Susan Sparrow Duplicate to: CW Title Attn: Mark Niklason Escrow # 40098351 (425) 896-3850 Duplicate to: Florence M. Van Noy C/O Anita Coonc 600420343	3410 N 27 th Street Tacoma, WA 98407-6243 11201 SE 8th Street, Ste-200 Bellevue, WA 98004-6420 1320 Lilly Road NE Olympia, WA 98506-3639	Lots 4 & 5, Block 24	31	1,349.95	373.52	43.09	0.00	0.00	1,723.45	Asph Drwy	341,400	295,600

ASSESSMENT ROLL LID 8640

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
704000-110-0	Eric Nusbaum, Janelle Franco, Michael & Cheryl Franco Duplicate to: Rainier Title Attn: Mike McCarthy Order # 654308 Duplicate to: Jody Dyer-Jasinski c/o Barb Honan-Olsen Duplicate to: James Jasinski 600430542	3412 N 27 th Street Tacoma, WA 98407-6243 2722 Colby Avenue, Suite 125 Everett, WA 98201 615 N 10th Street Tacoma, WA 98403-2401 8700 NE Bothell Way B207 Bothell, WA 98011-3643	Lots 6 & 7, Block 24	32	1,349.95	153.65	37.59	0.00	0.00	1,503.60	Asph Drwy	341,600	437,800
704000-111-0	Trace G & Lara B Wright 600430543	3416 N 27 th Street Tacoma, WA 98407-6243	Lot 8, Block 24	33	674.95	285.70	24.02	0.00	0.00	960.65	Asph Drwy	288,100	242,100
704000-112-3	Stuart & Joanne Orenstein, TTEE 600420340	2309 State Street Santa Barbara, CA 93105-3559 Site Address: 3420 N 27 th Street Tacoma, WA 98407-6243 c/o Park 52 P O Box 9038, Tacoma, WA 98490	Lots 9 & 10, Block 24	34	1,349.95	448.43	44.96	0.00	0.00	1,798.35	Asph Drwy	341,400	320,300
704000-113-0	Michael Omera 600430544 CW Title C/O Rhonda Munson	3424 N 27 th Street Tacoma, WA 98407-6243 Duplicate to: 1002 39th Avenue SW, Ste 101 Puyallup, WA 98373-3805	Lots 11 & 12, Block 24	35	1,349.95	224.80	39.37	0.00	0.00	1,574.75	Asph Drwy	341,400	155,700
704000-127-0	Karen Keenan, Ronald Rice & Kathryn Rice 600430545 Duplicate to: Dick Fackenthall	1316 Lida Street Pasadena, CA 91103-2338 Site address: 2610 N Warner Street Tacoma, WA 98407-6257 19743 SE 128th Way Issaquah, WA 98027-6497	N 40 ft of Lots 1 thru 4, Block 27	36	1,439.95	0.00	36.00	0.00	0.00	1,439.95		309,100	359,600

ASSESSMENT ROLL LID 8640

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
704000-129-0	John Nelson 600430640	3411 N 26 th Street Tacoma, WA 98407-6238	Lots 5 & 6, Block 27	37	1,349.95	26.19	34.40	0.00	0.00	1,376.10	Asph Drwy	341,400	446,400
704000-130-0	Elaine K Byram 600403729	3009 N 14 th Street Tacoma, WA 98406-6403 Site address: 3415 N 26 th St, #A&B Tacoma, WA 98407-6238	Lots 7 & 8, Block 27	38	1,349.95	41.90	34.80	0.00	0.00	1,391.85	Asph Drwy	341,400	339,500
704000-131-0	Robert Buck & Barbara Jo Sommerville-Buck 600420244	3419 N 26 th Street Tacoma, WA 98407-6238	Lots 9 & 10, Block 27	39	1,349.95	132.59	37.06	0.00	0.00	1,482.50	Asph Drwy	341,400	185,600
704000-132-0	Michael R Fitchitt 600403731	3423 & 3423 ½ N 26 th Street Tacoma, WA 98407-6238 3423 N 26th St, Tacoma, WA 98407-6238	Lots 11 & 12, Block 27	40	1,349.95	0.00	33.75	0.00	0.00	1,349.95		341,400	266,500

WESTGATE 2ND ADDITION

(Segment #5)

949020-045-0	Angela D McCall & Jeffrey J Hoge 600420243	5516 N 21st Street Tacoma WA 98406-2800	Lot 1, Block 4	41	1,990.95	0.00	49.77	0.00	0.00	1,990.95		291,000	282,200
949020-046-0	Diane T Herforth 600430641	1839 N Winnifred Street Tacoma WA 98406-2831	Lot 2, Block 4	42	1,703.25	0.00	42.58	0.00	0.00	1,703.25		280,400	268,000
949020-047-0	Kenneth R Freeberg 600403734	1833 N Winnifred Street Tacoma WA 98406-2831	Lot 3, Block 4	43	1,704.45	159.30	46.59	0.00	0.00	1,863.75	CSTC	280,400	225,900
949020-048-0	Michael J & Teresa J Handy 600430642	1829 N Winnifred Street Tacoma WA 98406-2831	Lot 4, Block 4	44	1,705.70	0.00	42.64	0.00	0.00	1,705.70		280,400	262,000
949020-049-0	Diane E Gallagher TTEE 600420242	1234 S Fernside Drive Tacoma, WA 98465-1303 Site Address: 1825 N Winnifred Street	Lot 5, Block 4	45	1,707.00	0.00	42.68	0.00	0.00	1,707.00		280,900	290,300

ASSESSMENT ROLL LID 8640

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
		Tacoma WA 98406-2831											
949020-050-0	Andrew M Boitano 600430643	1819 N Winnifred Street Tacoma WA 98406-2831	Lot 6, Block 4	46	1,708.25	0.00	42.71	0.00	0.00	1,708.25		280,900	310,400
949020-051-0	Paul Hamilton 600403740	1813 N Winnifred Street Tacoma WA 984062831	Lot 7, Block 4	47	1,709.50	100.37	45.25	0.00	0.00	1,809.85	CSTC	280,900	218,700
949020-052-0	Matthew Jones & Mary Moser 600420241	1809 N Winnifred Street Tacoma WA 98406-2831	Lot 8, Block 4	48	1,710.75	527.00	55.94	0.00	0.00	2,237.75	Asph Drwy	280,900	271,800
949020-053-0	Yin Hung Chen & David Harvey 600430644	5515 N 18th Street Tacoma WA 98406-2809	Lot 9, Block 4	49	2,062.20	948.85	75.28	0.00	0.00	3,011.05	Asph Drwy	295,200	290,400
949020-054-0	James A Price 600419946	1802 N Shirley Street Tacoma WA 98406-2828	Lot 10, Blk 4	50	2,065.70	0.00	51.64	0.00	0.00	2,065.70		295,900	292,300
949020-055-0	Francis Prince III 600419945	1708 S 371st Ct Federal Way, WA 98003-7589 Site Address: 1808 N Shirley Street Tacoma WA 98406-2828	Lot 11, Block 4	51	1,714.85	590.07	57.62	0.00	0.00	2,304.90	Asph Drwy	282,600	211,800
949020-056-0	Kurt E Trettin 600403745	1814 N Shirley Street Tacoma WA 98406-2828	Lot 12, Block 4	52	1,713.45	381.64	52.38	0.00	0.00	2,095.05	Asph Drwy	282,100	307,800
949020-057-0	Michelle R Ouellette 600419944	1820 N Shirley Street Tacoma WA 98406-2828	Lot 13, Block 4	53	1,712.00	455.41	54.19	0.00	0.00	2,167.40	Asph Drwy	282,100	265,200
949020-058-0	Hallie Fortt 600419943	1826 N Shirley Street Tacoma WA 98406-2828	Lot 14, Block 4	54	1,710.60	129.75	46.01	0.00	0.00	1,840.35	Asph Drwy	282,100	227,400
949020-059-0	James M & Sheri A Pederson 600403748	1830 N Shirley Street Tacoma WA 98406-2828	Lot 15, Block 4	55	1,709.15	963.35	66.81	0.00	0.00	2,672.50	Asph Drwy	282,100	290,900
949020-060-0	Ruben F & Marcie L Chavez 600403749	1834 N Shirley Street Tacoma WA 98406-2828	Lot 16, Block 4	56	1,707.75	179.10	47.17	0.00	0.00	1,886.85	Asph Drwy	280,900	267,100
949020-061-0	Brandon R Clumpner 600419942	19541 Sierra Soto Road	Lot 17, Block 4	57	1,706.35	0.00	42.66	0.00	0.00	1,706.35		280,900	349,800

ASSESSMENT ROLL LID 8640

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
		Irvine, CA 92603-3840 Site Address: 1840 N Shirley Street Tacoma, WA 98406-2828											
	Duplicate to: Chicago Title Attn: Anna Travis Escrow # 4374581	5605 112th St E, Ste 900 Puyallup, WA 98373-4337											
949020-062-0	Kevin M Smith 600403751	5502 N 21st Street Tacoma WA 98406-2820	Lot 18, Block 4	58	1,994.35	0.00	49.86	0.00	0.00	1,994.35		291,600	254,400

1/4 IMP VALUE	4,650,550.00
TOTAL LAND VALUE	<u>20,905,300.00</u>
TOTAL	25,555,850.00
TOTAL EST PO ASSMT	87,687.10
TOTAL FINAL PO ASSMT	100,670.85

CHECKED	1/20/2005	D.A.W.	
CHECKED	12/12/2005	R.K.R.	
CHECKED	8/13/2008	M.J.G. - Updated all property and improvement values and all ownership and address changes per Pierce County Assessor/Treasurer's records	
CHECKED	12/22/2010	M.J.G. - Updated all property and improvement values and all ownership and address changes per Pierce County Assessor/Treasurer's records	
CHECKED	1/12/2012	M.J.G. - Updated all property and improvement values and all ownership and address changes per Pierce County Assessor/Treasurer's records	
CHECKED	1/13/2014	M.J.G. - Updated all property and improvement values and all ownership and address changes per Pierce County Assessor/Treasurer's records	
CHECKED	5/30/2014	M.J.G. - Updated all property and improvement values and all ownership and address changes per Pierce County Assessor/Treasurer's records	
CHECKED	10/19/2014	M.J.G. - Updated all property and improvement values and all ownership and address changes per Pierce County Assessor/Treasurer's records	
CHECKED	11/9/2016	M.J.G. - Updated all property and improvement values and all ownership and address changes per Pierce County Assessor/Treasurer's records	
CHECKED	7/21/2017	M.J.G. - Updated property owner name, address, land and improvement value to Value Year 2017 / Tax Year 2018 per PCAT	
CHECKED	10/23/2017	M.J.G. - Updated property owner name, address, land and improvement value to Value Year 2017 / Tax Year 2018 per PCAT	
CHECKED	10/10/2018	R.K.R.	
CHECKED	10/10/2018	R.K.R. - Updated property owner name, address, land and improvement value per the PCAT	
CHECKED	2/9/2021	R.K.R. - Updated property owner name, address, land and improvement value per the PCAT	
CHECKED	11/9/2022	R.K.R. - Updated property owner name, address, land and improvement value per the PCAT	
CHECKED	3/7/2023	R.K.R. - Updated property owner name and address per the PCAT	