



Req. #6761

ORDINANCE NO. 26205

1 AN ORDINANCE reestablishing a Downtown Business Improvement Area;
2 providing for the levy of a special assessment upon real property (and the
3 owners thereof) within the area; and providing for the deposit of revenues in
4 a special account, and expenditures therefrom.

5 WHEREAS the owners of property subject to 50 percent or more of the
6 special assessment levied by this ordinance filed a petition with the City of
7 Tacoma to reestablish a Downtown Business Improvement Area pursuant to
8 RCW 35.87A, a copy of the petition being on file with the City Clerk and contained
9 in this ordinance file, and

10 WHEREAS the City Council, pursuant to Resolution No. 33945 adopted
11 January 27, 1998, declared its intent to reestablish a Downtown Business
12 Improvement Area pursuant to RCW 35.87A, and

13 WHEREAS, as provided in Resolution No. 33945, the City Council held a
14 public hearing on February 24, 1998, concerning the formation of the Downtown
15 Business Improvement Area and the imposition of special assessments on real
16 property (and property owners) within such Downtown Business Improvement
17 Area, prior to the adoption of this ordinance; Now, Therefore,

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19 BE IT ORDAINED BY THE CITY OF TACOMA:

20 Section 1. District Established. That, as authorized by RCW 35.87A, there
21 is hereby reestablished a Downtown Business Improvement Area within the
22 following described boundaries (when a street or alley is named, the District
23 boundary is the center line of the right-of-way unless otherwise stated):
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25 Beginning at Court D at South 7th, then south on Court D to
26 South 15th, east on South 15th to Market Street, south on Market

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Street to Jefferson Avenue, southwest on Jefferson Avenue to South 21st Street, east on South 21st to the Northern Pacific Railway Depot yard, then north parallel to Pacific Avenue to South 15th Street, then northeasterly to South 14th Street and Cliff Street extended, then north on Cliff Street extended to South 12th Street and the west right-of-way line of Schuster Parkway, then northwesterly along Schuster Parkway to its connection to Stadium Way, then south on Stadium Way to South 7th Street, (Spanish Stairs), then west on South 7th Street to beginning at Court D.

said area being hereinafter called the "District" or "BIA" (Business Improvement Area).

Section 2. District Assessment. That all real property, inclusive of land and buildings (and the owners thereof), within the boundaries of the District, will be specially benefited by the purposes for which the District is being established; and such property (and the owners thereof) shall be subject to a special assessment as authorized by RCW 35.87A.010, this ordinance, and amendments thereto. That the benefit to the property (and the owners thereof) subject to the special assessment, and to the BIA as a whole, is a special benefit which would not otherwise be available but for the activities, programs, and special services carried out with funding provided by the special assessments authorized herein; and that such special benefits, and the increase in value of the property in the BIA resulting therefrom, and the increased opportunity which is created for each property (and the owners thereof) within the BIA to benefit from the BIA programs, activities, and special services, are hereby found to be commensurate with, or in excess of, the amount of the assessment under this ordinance.

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Section 3. Purposes and Programs. Special assessment revenues shall only be used for the following types of purposes, programs, services, and administrative and collection costs associated therewith:

A. The operation of a security and public relations program to:
(1) provide enhanced security for common areas and for people, which may include, but is not limited to, dissemination of information relative to security and for the purpose of generating favorable publicity, and to promote the District and the property and businesses therein as a clean, safe, and inviting area; and
(2) provide additional security through a combination of public and private personnel and facilities; and such other measures or activities as will accomplish the above-stated objectives, and also assist in changing the perception that the District is an undesirable or unsafe area.

B. Maintenance and appearance enhancement of common areas, such as the sweeping and cleaning of sidewalks, the removal or covering of graffiti, the removal or prevention of litter, and such other related activities or services which would enhance the appearance of the area and encourage the general public to increasingly visit and do business in the District.

C. Provide professional management, planning, and promotion for the area, including the management and promotion of retail trade activities in the area as deemed appropriate and approved by the ratepayers.

This listing of programs is illustrative and not exclusive. All such activities are to be supplemental to street maintenance and normal police staffing



1 or security, at the level previously and regularly provided by the City, and are not
2 to displace any services previously and regularly provided by the City. The
3 specific programs, activities, and services to be funded with the special
4 assessment will be determined annually at the time the City Council approves the
5 annual budget for the District for the ensuing year, in the manner as more
6 specifically set forth in Section 12 below. The budget, programs, activities, and
7 services for the first annual period of the renewed BIA shall be approved pursuant
8 to Section 13 below.

10 Section 4. Levy of Special Assessment. To finance programs and services
11 authorized in Section 3 above, there is levied and shall be collected an annual
12 special assessment upon the buildings and other real property within the District
13 (and the owners thereof), at the following rates:

15 A. Property improved with buildings containing office, retail, and
16 commercial uses (unless such building or use falls within another classification as
17 below provided), may be assessed up to the annual rate of \$0.15 for each square
18 foot of the total gross square footage of such building used for office and
19 commercial uses. "Gross square footage," as used herein, shall mean all floor
20 area within the exterior surfaces of the exterior walls, including lobbies,
21 washrooms, janitor's closets, building stairs, fire towers, elevator shafts, flues,
22 vents, stacks, pipe shafts, vertical ducts, basement areas, areas of exterior exit
23 stairways and balconies, and those parts of other exterior balconies and walkways
24 under roof overhangs.
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B. Unimproved land, surface parking lots, parking garages, warehouse and storage facilities, churches, or similar buildings which are only substantially occupied for the intended use once or twice a week; those portions of buildings used for transient lodging or residential use; and buildings which are vacant and unable to be occupied without major renovation may be assessed at the annual rate of up to \$0.05 per square foot of the gross square footage of such building or of the surface area of the land or surface parking lot. Pursuant to RCW 35.87A, the ordinance, or amendments thereto, may provide for reasonable classification of businesses for purposes of determining the rate to be charged, which rates may be lower than those set forth herein, and may provide for exemptions from assessments as may be appropriate. (See Section 6.)

C. That portion of a building used by a nonprofit school or college for educational purposes, and which is exempt from property taxes under RCW 84.36.050, shall be assessed at the lower rate per square foot of the gross square footage of the portion of the building so used for educational purposes.

D. That portion of a building or land owned and used by a nonprofit organization for the purpose of maintaining and exhibiting art, scientific, or historical collections for the benefit of the general public and not for profit, and which is exempt from property taxes under RCW 84.36.060, shall be assessed at the lower rate per square foot of the gross square footage of the portion of the building and land so used for such purpose.

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E. That portion of a building or land owned and used by a nonprofit organization for character-building, benevolent, protective, or rehabilitative social services directed at persons of all ages, and which is exempt from property taxes under RCW 84.36.030(1), shall be assessed at the lower rate per square foot of the gross square footage of the portion of such building or land so used for such purpose.

F. That portion of a building which is vacant, not rented or used, or unable to be occupied in excess of two years:

(1) due to applicable building and fire codes for a use permissible under the City's Land Use Regulatory Code, unless substantial cost is incurred to correct existing code deficiencies, as necessary to obtain an occupancy permit or otherwise allow such vacant portion of the building to be occupied in compliance with applicable codes, shall be assessed at the lower rate per square foot of the gross square footage area of such vacant portion of the building; or

(2) due to such space not being reasonably tenantable or occupiable in its present condition, unless substantial cost is incurred to correct its present condition, shall be assessed at the lower rate per square foot of the gross square footage of such vacant area until such time as such area is occupied or rented. "Substantial cost," as used herein, shall mean an amount of at least \$15 per square foot of the gross square footage of the vacant portion.

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G. A vacant area which is being assessed at the lower rate per square foot under Section 4(F) shall be deemed to be occupied and assessable at the occupied rate at the commencement of the next annual assessment period unless, prior thereto, the owner of the building or owner's representative shall give written certification to the City that the space in question still remains untenable or unoccupiable due to code deficiencies or due to its present condition.

H. That portion of a building which has been vacant in excess of two years, and is not assessable at the lower rate per square foot under any of the preceding subsections, shall be assessed at the higher rate per square foot of the gross square footage of such vacant portion of the building if the majority (50 percent or more) of the remainder of the gross floor area of the building is assessable at the higher rate per square foot. If less than 50 percent of the building is occupied and assessable at the higher rate, only that portion of the building that is occupied shall be assessed at the higher rate per square foot of the gross square footage. The remaining unoccupied portion of the building shall be assessed at the lower rate per square foot of the gross square footage.

I. That portion of a building or land owned and used by a nonprofit fraternal organization to conduct its meetings or other noncommercial activities shall be assessed at the lower rate per square foot of the gross square footage of the portion of such building or land so used for such purpose.

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Section 5. Calculation of Assessments.

A. The gross square footage and use shall be initially determined from the records of the Pierce County Assessor/Treasurer, subject to adjustment thereafter upon a finding that the actual gross square footage on which the assessment is to be calculated or the use thereof is different from that shown on the Pierce County Assessor/Treasurer's record. It is presumed that the higher rate per square foot of gross square footage applies unless adequate evidence is made available to the appropriate City official that the lower rate per square foot of gross square footage is applicable. The burden of proof shall be on the ratepayer questioning the higher rate assessment to prove that the lower rate is applicable.

B. The initial assessment and subsequent annual assessments showing the rate of the special assessment, the gross square footage on which it is calculated, and the total assessment for each separate ownership shall be mailed to the owner or reputed owner whose name appears as the owner on the tax rolls of the Pierce County Assessor/Treasurer and at the address for such owner as shown on the tax rolls of the Pierce County Assessor/Treasurer. Subsequent annual assessments, with the applicable rate, gross square footage, and total assessment for each separate ownership, may be sent by regular mail or delivered by the City to the owner or reputed owner as contained in the records of the City Treasurer and at the address for such owner or reputed owner as contained in the records of the City Treasurer, and if no addresses is shown there, to the address shown in the tax records of the Pierce County Assessor/Treasurer.

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1 It will be presumed that ownership and the address of any owner or reputed owner
2 remains the same as at the time of mailing of the initial annual assessment, unless
3 the City Treasurer receives written notice of a change in the address of the owner
4 to which the assessment notice is to be mailed. Duplicate notices will be mailed
5 upon request of the owner to the owner's named representative at the address
6 given in such written request by the owner.
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8 C. In the event the approved annual budget is greater or less than
9 the funds which will be available from the total of all assessments within the
10 District for such annual period, calculated at the assessment rates as set forth in
11 Section 4 above, then such rates shall be adjusted on a pro rata basis (i.e., for
12 every one cent change in the higher rate per square foot, there would be a
13 one-third of a cent change in the lower rate per square foot) in an amount which,
14 when multiplied by the total assessable square footage in the District, will produce
15 a total sum equal to the approved total budget amount for the annual period for
16 which the special assessment is being made. Any increase of the assessment
17 rate in order to produce a total assessment equal to the approved annual budget
18 will not exceed the maximum assessment rates as set forth in Section 4 above,
19 and as Section 4 may be amended, except to the extent that such excess amount
20 is equal to or less than the inflation in prices which has occurred since the date of
21 the first annual assessment, as measured by the Consumer Price Index more
22 specifically defined in Section 14 below. Any unexpended and unobligated
23 budgeted amount remaining at the end of any annual assessment period, and any
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assessments or funds collected and deposited in the District Fund in excess of the amount authorized to be expended for the annual assessment period in which such excess amounts are received, may be expended as authorized by: (1) the next annual BIA budget approved by the City Council, or (2) amendment to the current annual budget, as approved by the City Council, pursuant to Section 20 below.

Section 6. Exemptions. Public rights-of-way and property owned by the state and federal government shall be exempt from the special assessment, provided that nothing herein shall preclude the state or federal government from agreeing to make payment for any such assessment. Property owned by the City and leased to the federal government for an initial term of at least ten years shall be exempt from the special assessment for the term of the lease and any extension thereof, except such exemption shall not apply if the federal government agrees to pay or voluntarily pays the special assessment as to such property.

Section 7. Collection Schedule. Insofar as is consistent with this ordinance and RCW 35.87A, special assessments shall be collected on an annual basis, with payments due on May 1 (or the first City business day thereafter) or within 30 days after mailing to the property owner the first notice of the amount of the annual special assessment due, whichever date is later. A property owner may elect to make payment in two equal, semiannual installments, the first due on May 1 (or the first City business day thereafter) or within 30 days after mailing to the property owner the first notice of the amount of the annual special assessment

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1 due, whichever date is later, and the next installment to be due on November 1 (or
2 the first City business day thereafter), provided: (a) failure to make timely
3 payment in May (unless such date be extended by late mailing of notice) makes
4 the entire annual assessment due and payable, and (b) a charge of \$15 shall be
5 added to semiannual payments to cover the cost of processing. The special
6 assessment upon property (and the owner thereof) which becomes assessable by
7 reason of loss of exemption, or which becomes assessable at a different rate by
8 reason of a change in occupancy or use, shall be adjusted to reflect such rate
9 change as of the date the loss of exemption or change in occupancy or use
10 occurs, and such increase or decrease to the amount previously assessed shall
11 be added to or deducted from the next annual payment of semiannual installment
12 to be made. Upon termination of the BIA, pursuant to Section 19 below or
13 otherwise, no refunds for overpayments of assessments shall be made to persons
14 paying such overpayments, unless there are sufficient funds in the District Fund to
15 pay such overpayments after payment of all other costs, debts, or liabilities
16 incurred on or payable from the District Fund. If there are sufficient funds
17 remaining to refund some of the overpayments, but not all, such refunds shall be
18 prorated among those who have made timely claims pursuant to Section 16 below,
19 and are entitled to such refunds.

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23 Section 8. Deposit into Fund. A special fund is hereby created, to be
24 called the Downtown Business Improvement Area Fund, hereafter called the
25 "District Fund," into which shall be deposited:
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- A. all revenues from special assessments levied under this ordinance;
- B. interest, late charges, penalties, and income from the investment of fund deposits;
- C. gifts and donations to the fund; and
- D. restitution monies for expenditures made from the fund and reimbursement due the fund.

Section 9. Expenditures. Expenditures from the District Fund, as may be authorized by the City Council, shall be used exclusively for the purposes specified in this ordinance and shall not be used for any other purpose.

Section 10. Administration. The City Manager, or such other City officer(s) as the City Manager may designate to act in his/her stead, shall administer the District for the City, with authority to:

- A. Classify property and ratepayers within the types of use under Section 4 above, determine the gross square footage of buildings and land for assessment purposes, determine the rate applicable to a ratepayer when classifications overlap, and resolve ambiguities in the application of rates. In determining gross square footage, the designated City official may rely on figures supplied by the Pierce County Assessor, the Local Development Council of Tacoma (hereinafter "LDC"), or a lease agreement, without making measurements directly.

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B. Collect the special assessments, refund special assessments when overpaid, and extend the deadline for payment and/or waive delinquency charges and interest whenever the delinquency is the result of the failure by the City to provide a statement of the amount due, or nonpayment results from extenuating circumstances beyond the ratepayer's control, such as a casualty loss, causing permanent closure of the business or bankruptcy.

C. Determine and apply the interest rate for late payments contemplated by Section 17.

D. Establish a schedule of proportionate payments for new ratepayers first becoming subject to the assessment after May 1 of the year.

E. After consultation and with the advice of the LDC, or its successor, take such other action as is necessary and appropriate to carry out contemplated programs with special assessments.

F. Refer for initial determination and recommendations thereon questions pertaining to determination of gross square footage, rates, building use, and other questions pertaining to an application of the special assessment on a particular property or property owner to the LDC, or its successor, in accordance with the contract to be approved between the LDC and the City. Such initial determination and recommendation by the LDC shall be advisory, and the City Manager or the designated City official may adopt, amend, or reject such recommendation in making administrative determinations hereunder. Any determination hereunder by the City Manager or the designated City official may

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1 be appealed to the Hearing Examiner, and from the Hearing Examiner to the City
2 Council, in the manner authorized pursuant to Section 16 below.

3 G. Direct the appropriate officers of the City to pursue collection
4 procedures, including bringing legal civil actions in district or superior court, to
5 collect any unpaid assessments and to collect such unpaid assessments by
6 foreclosure action against the property on which it is assessed in accordance with
7 laws applicable to foreclosure of local improvement district liens, and/or to collect
8 by civil action such unpaid assessment by judgment against the owner.
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10 Section 11. Advisory Board. The Board of Directors of the LDC, or its
11 successor, shall serve as an advisory board in carrying out a contract for program
12 management of activities and programs to be funded through special
13 assessments. The advisory board shall contain members representative of the
14 classifications subject to assessment. The City Manager may appoint City
15 representatives in a nonvoting capacity to the advisory board.
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17 Section 12. Annual Budget/Annual Assessment Amount. On or before
18 February 10 of any year, after consultation with the LDC (or its successor) and
19 any established ratepayers' advisory board (as may be provided in the
20 management contract), the City Manager, or his designee, shall submit to the City
21 Council the following: (a) a statement of the proposed programs and activities to
22 be conducted during the ensuing fiscal year (May 1 through April 30); (b) the
23 proposed annual budget; and (c) a statement of any adjustment to the assessment
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1 rates required for financing the proposed activities and budget for the ensuing
2 fiscal year.

3 After receipt of the proposed budget, the City Council will adopt a resolution
4 setting the time and place for a hearing to be held by the City Council to consider
5 the proposed activities and budget. Notice of the hearing shall be given by:

6 (a) one publication of the notice of hearing in a newspaper of general circulation in
7 the City; and (b) mailing a copy of the proposed activities, budget, and
8 assessment rates for the ensuing fiscal year to the owner or reputed owner of
9 property in the District whose names appear as the owners on the records of the
10 City Treasurer, at the address for such owners as shown on the records of the City
11 Treasurer, or at such other address for a particular owner as such owner may
12 have previously requested in writing; or, if no address is shown there, to the
13 address shown in the tax records of the Pierce County Assessor/Treasurer. At the
14 time fixed for the hearing, and at the times to which the hearing may be adjourned,
15 the City Council may correct, revise, modify, and amend the proposed activities,
16 budget, and assessment; and, thereafter, the City Council may approve, by
17 ordinance or resolution, said activities, budget, and assessment as proposed or as
18 modified. Upon City Council approval, the assessment roll shall be filed with the
19 City Treasurer and billings for the ensuing annual assessment shall be mailed to
20 the property owners in the District. Any property owner wishing to object to the
21 special assessment billed shall file, within 30 days from the date of mailing of the
22 annual assessment billing, an objection thereto stating the grounds of the
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objection, with the City Clerk. Objections not so made within the required time shall be conclusively presumed to have been waived.

Filed with the office of the City Clerk prior to the adoption of this ordinance is a map showing the boundaries of the BIA and a list showing each lot and parcel to be assessed and the rate and amount assessed, as authorized herein, against each lot and parcel (and the owner thereof), together with improvements thereon. Such list, together with the assessments as shown, is referred to as the "Annual Assessment Roll," which is hereby approved and confirmed. Initial assessments shall be made in accordance with the approved Annual Assessment Roll; and subsequent annual assessments shall be made in accordance with subsequent Annual Assessment Rolls as may be amended to reflect changes in the per-square-foot rate of the assessment, amended to reflect correction of errors in the computation of an assessment as to a particular property, or as may otherwise be amended by the City Council. The City Treasurer or other City official, as authorized herein, is hereby directed to collect the initial annual assessments as shown on the Annual Assessment Roll and collect subsequent annual assessments, as may be shown on subsequent Annual Assessment Rolls, as the same may be amended or corrected.

Section 13. Approval of Expenditures/Contract for Program Management.

The first annual budget for the first year of the renewed BIA and activities, services, and projects to be funded with the special assessment proceeds, as set forth in the materials on file with the City Clerk, are hereby approved. There is

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1 hereby appropriated and authorized to be expended from the District Fund the
2 sum of \$801,500, or so much thereof as may be necessary, for the purposes,
3 projects, activities, and services approved for the first year of the renewed BIA.
4 Unless otherwise authorized by the City, the total amount to be specially assessed
5 and expended in subsequent years shall be as set forth in the annual budget
6 approved by the City. The particular programs and services to be provided for
7 each subsequent annual period and the amount of funding thereof shall be
8 approved by resolution or ordinance of the City Council, after notice and hearing
9 as provided by Section 12 above. The City may enter into a contract, subject to
10 approval by the City Council, with the LDC to administer the projects and activities
11 for the first year of the renewed BIA and each annual period thereafter, the term of
12 which contract to be effective from May 1 through April 30 of each BIA year,
13 unless a suitable successor organization is recommended by (a) a majority of the
14 votes of the ratepayers at their annual meeting weighed by the dollar value of their
15 assessments, (b) a petition signed by ratepayers paying a majority of the
16 assessments, or (c) by the association itself.
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19 Section 14. Rate Changes. Any change in the assessment shall only be
20 made by ordinance and as authorized in RCW 35.87A.130-140. Upon the
21 recommendation of the advisory board, the City may, from time to time by
22 ordinance, increase or reduce assessment rates to reflect changes in programs or
23 program costs. The maximum for the high rate shall be \$0.15 per square foot, and
24 the maximum for the low rate shall be \$.05 per square foot. These rates may only
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1 be exceeded to reflect changes in the purchasing power of money as measured by
2 the Seattle-Tacoma Consumer Price Index for All Urban Consumers (CPI-U),
3 published by the United States Department of Labor, Bureau of Labor Statistics
4 (on or about October of each year), or a suitable, comparable index recommended
5 by the advisory board.

6 Section 15. Nontransferability. Ratepayers shall not transfer the payment
7 responsibility for BIA assessments to the tenants; provided, however, ratepayers
8 are not precluded from recovering assessment costs through their normal lease
9 negotiation processes.
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11 Section 16. Notices. Notices of assessments, installment payments, or
12 delinquency, and all other notices contemplated by this ordinance, may be sent by
13 regular mail or delivered by the City to the address shown on the records of the
14 City Treasurer, and, if no address is shown there, to the address shown in the tax
15 records of the Pierce County Assessor/Treasurer. Failure of the ratepayer to
16 receive any mailed notice shall not release the ratepayer from the duty to pay the
17 assessment or pay said assessment on the due date, together with any
18 delinquency charges, except as authorized by Section 10.B above.
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21 Section 17. Disputes/Appeals.

22 A. Correction of Assessment/Initial Appeal. Any person having
23 been issued a notice of assessment, interest, and/or penalties may petition the
24 City in writing for a correction in the amount of the assessment and a conference
25 for examination and review of the assessment. The petition shall be filed in the
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office of the City Clerk within 30 days after issuance of the original notice or the period covered by any extension of the due date thereof granted by the City Manager, or his designee (referred to in this Section 17 as the "City official"). A copy of the petition shall be also filed in the office of the City Engineer. The petition shall set forth the amount of assessment, interest, and/or penalties, if any, which the petitioner believes should be reduced or refunded and the reason such correction should be granted.

The City official shall promptly consider the petition and may grant or deny it. If denied, the petitioner shall be notified by mail thereof, together with the reasons for such denial. If a conference is granted, the City official shall fix the time and place therefor and notify the petitioner thereof by mail. Prior to the date set for the conference, the City official may also request, but not require, the petitioner to meet with a board of arbitrators (which may be provided for under the contract with the LDC) in order to receive recommendations from the board on such matter. After the conference with the City official, the City official may make such determinations as may appear to be just and lawful and consistent with the provisions of this ordinance, and shall mail a copy of such determination to the petitioner. If no such petition is filed within the 30-day period specified in this Section 17, the assessment covered by the notice shall become final and any right to contest or appeal such assessment amount shall be deemed conclusively waived.

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B. Appeal to Hearing Examiner. Any person having received a notice of denial of a petition or a notice of determination made under subsection A above may appeal the same to the City's Hearing Examiner within 20 days from the date of the notice of such denial or determination. In the notice of appeal, the petitioner shall set forth the amount of the assessment, interest, and/or penalties which he/she contends should be reduced or refunded and the reason for such reduction or refund. The appeal shall be perfected by filing a copy of the notice of appeal in the office of the City official making the denial or determination and filing the original thereof in the office of the Hearing Examiner within the time specified herein. The appeal before the Hearing Examiner shall be conducted in accordance with the rules of practice and procedure as set forth in Chapter 1.23 of the Tacoma Municipal Code (hereinafter "TMC"). In such proceeding, the petitioner shall be deemed the plaintiff and the City official denying the petition or making the determination being appealed shall be deemed the defendant. The burden shall rest on the plaintiff to prove that the assessment, together with any interest or penalties thereon, is incorrect, either in whole or in part, and to establish the correct amount thereof.

C. Appeal to City Council. Either party designated in subsection B above as plaintiff or defendant may appeal the decision of the Hearing Examiner to the City Council. Such appeal shall be within the time and in accordance with the rules and procedures as set forth in TMC 1.23 and 1.70. The burden of proof shall remain upon the plaintiff (ratepayer) to prove that the assessment in question

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is incorrect, either in whole or in part, and to establish the correct amount of the assessment and any interest or penalties thereon.

D. Extension of Time. The time for payment of any assessment, interest, or penalties payable under this ordinance shall not be extended by reason of any claim by the ratepayer that the amount thereof is incorrect or by reason of the filing of a petition or appeal hereunder. If the City official finds that the nonpayment by a petitioner to pay any assessment by the due date was the result of circumstances beyond the control of the petitioner, interest or penalties imposed under this ordinance, with respect to such assessment, may be waived.

Section 18. Delinquent Payments. If an assessment has not been paid within 30 days after its due date and the ratepayer has been making prompt payments in the past, the City official in charge of assessment collections shall send a reminder notice and add a \$25 processing fee. If: (a) the assessment is not paid within 60 days after its due date; or (b) the assessment was not paid within 30 days, and the ratepayer has been late on one of the previous two payments, a delinquency charge shall be added in the amount of 10 percent of the assessment, in addition to the processing fee. All assessments which are not paid when due shall also bear interest at the rate of 12 percent from the payment due date.

Section 19. Collection/Foreclosure. Whenever any annual assessment which the ratepayer has elected not to make in two semi-annual payments, or any semi-annual installment of an assessment under this ordinance shall be

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1 delinquent for more than 30 days, the entire annual assessment shall be due and
2 payable and shall constitute a lien on the property assessed. The collection
3 thereof may be enforced through foreclosure action on the property assessed in
4 the manner as provided for collection and foreclosure of local improvement district
5 assessments, pursuant to RCW 35 (including, but not limited to Chapters 35.44,
6 35.49, and 35.50), and applicable provisions of the Tacoma Municipal Code.
7 Alternatively, or as a cumulative remedy, the delinquent assessment may be
8 collected from the ratepayer liable therefor by civil action in either district or
9 superior court.
10

11 Section 20. Termination of BIA. The BIA and the special assessment levy
12 therefor shall terminate within one year (or such longer period as set forth in the
13 termination petition) from the date of submission to the City of a petition
14 requesting termination of the same, which contains the signatures of the owners of
15 property in the BIA who pay 50 percent or more of the annual special assessment
16 amount for the BIA. The BIA and the special assessment levy therefor shall
17 continue for a period of ten years, unless a petition is submitted to the City, at
18 least 90 days prior to such termination, requesting the continued existence of the
19 BIA, with such petition containing the signatures of the owners of property in the
20 BIA who will pay 50 percent or more of the annual special assessment for the BIA.
21

22 Section 21. Changes in Budget. If the City Council finds that: (a) by
23 reason of changed condition or unanticipated circumstances it is in the best
24 interest of the participants in the BIA to provide changes to the approved annual
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1 budget; (b) changes in the approved annual budget are necessary in order to best
2 meet the objectives or purposes for which the BIA was formed; or (c) the total
3 assessments collected are greater or less than anticipated, or the actual cost of a
4 particular program or service is greater or less than anticipated, then the City
5 Council may, by resolution or ordinance, amend the annual budget and reallocate
6 the funding for the particular programs or services to be provided and to provide
7 funding for such other purposes as may be necessary, as determined by the City
8 Council, to best serve the purposes for which the BIA was formed, in light of the
9 conditions or unanticipated circumstances which then exist.
10

11 Section 22. Disestablishment of Area - Assets and Liabilities. Upon
12 disestablishment or termination of the BIA and in accordance with
13 RCW 35.87A.190, any proceeds of the special assessments or assets acquired
14 with such proceeds, or liabilities incurred as a result of the formation of such BIA,
15 shall be subject to disposition as the City Council shall determine; provided,
16 however, that any liabilities, either current or future, incurred as a result of action
17 taken to accomplish the purposes of RCW 35.87A.010 or the purposes of the BIA
18 shall not be an obligation of the General Fund or any special fund of the City, but
19 such liability shall be provided entirely from available revenues generated from the
20 special assessments under this ordinance.
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23 Section 23. Severability. If any provision of this ordinance, or its
24 application to any person or circumstance, is held invalid, the remainder of this
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ordinance or the application of the provision to other persons or circumstances is not affected.

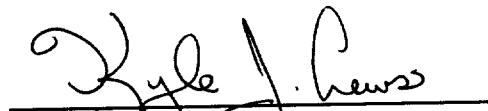
Section 24. Ratification and Confirmation. The making of contracts and the sending of assessment notices pursuant to the authority and prior to the effective date of this ordinance are hereby ratified and confirmed.

Passed MAR 10 1998


Mayor


Attest: City Clerk

Approved as to form and legality:


Assistant City Attorney



REQUEST FOR ORDINANCE OR RESOLUTION

CITY CLERK USE

Request #: 6761
 Ordinance #: 26205
 Resolution #: _____

1. Date: February 12, 1998

Requesting Department/Division/Program	
2. Planning and Development Services	
Contact Person (for questions):	Phone/Extension
3. Juli Wilkerson	5206

4. Preparation of an ordinance is requested for the City Council meeting of Tuesday **March 3, 1998**

5. Summary Title/Recommendation: (A concise sentence, as it will appear on the Council Agenda)

Continuing the Business Improvement Area for an additional 10 year period as requested by the majority of the ratepayers, expanding the boundaries, increasing the budget of the 10th year BIA to cover additional marketing costs in the 10th year, and providing for the levy of \$480,902 and appropriation of \$500,405 of the first year of the renewed Business Improvement Area (BIA) programs (May 1, 1998 through April 30, 1999). Approving the first year of the renewed BIA Work Plan, Budget and assessment of rates.

6. Background Information/General Discussion: (Why is this request necessary? Are there legal requirements? What are the viable alternatives? Who has been involved in the process?)

This ordinance authorizes the levy of the first year of the renewed BIA annual assessment upon buildings and other real estate within the expanded BIA boundaries for the period of May 1, 1998 through April 30, 1999. The assessment rates for the first year of the renewed BIA will increase from \$0.0852 to \$0.0900 per square foot for occupied space and from \$0.0213 to \$0.0300 per square for unoccupied space respectively. The first year of the renewed BIA is for the period of May 1, 1998 through April 30, 1999. The appropriations for \$500,405 is comprised of the levy assessment of \$480,902 and a net carry over of prior years' revenues of \$19,503. In addition this ordinance will expand the BIA boundaries and increase the 10th year budget.

7. Financial Impact: (Future impact on the budget.)

None

8. List all material available as backup information for the request and indicate where filed:

Source Documents/Backup Material	Location of Document
1998 - 1999 BIA Work Plan and Budget	City Clerk's Office
1998 - 1999 BIA Assessment Rolls	City Clerk's Office
Ordinances 24058, 24334, 24585, 24860, 25083, 25273, 25459, 25679, 25868 and 26043	City Clerk's Office

9. Funding Source: (Enter amount of funding from each source)

Fund Number & Name:	State \$	City \$	Other \$	Total Amount
1600 Business Improvement Area			\$ 500,405	\$ 500,405

If an expenditure, is it budgeted? Yes No Where? Org # Acct. #

72

10. <i>Juli Wilkerson</i> Department Director/Utility Division Approval	<i>[Signature]</i> Approved as to Availability of Funds Director of Finance	<i>[Signature]</i> City Manager/Director Utilities Approval
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City of Tacoma
Planning & Development Services

TO: Downtown Tacoma Business Improvement Area Property Owners

SUBJECT: Notice of Hearing on Levy of Assessments in Downtown Business Improvement District to be held on February 24, 1998.

DATE: February 3, 1998

Dear Property Owner,

The Tacoma City Council will hold a public hearing at their February 24, 1998 regularly scheduled Council meeting. The purpose of the public hearing, as more specifically set forth in the attached copy of the Resolution No. 33945 will be to consider pursuant to the Ordinance No. 24058 originally establishing the Downtown Business Improvement Area (BIA), the continuation of the BIA for another 10 year period and the proposed activities, budget and assessment rates for the ensuing fiscal year beginning May 1, 1998 and ending April 30, 1999 for the Business Improvement Area.

The February 24th public hearing will commence at approximately 6:00 p.m. in the Tacoma City Council Chambers located on the first floor of the Tacoma Municipal Building, 747 Market Street, Tacoma, Washington.

The parcel number of your property located within this district is reflected on your address label.

The proposed budget, work plan for the fiscal year beginning May 1, 1998 and ending April 30, 1999 and a copy of Resolution No. 33945 are attached for your information. The BIA district boundaries have been changed (a map is included) and the current year's budget (1997 - 1998) will be increased to cover additional marketing costs as described in Resolution No. 33945

The proposed assessment rates are recommended to increase from \$.0852 and \$.0213 per square foot, depending on building usage, to \$.090 and \$.030 respectively.

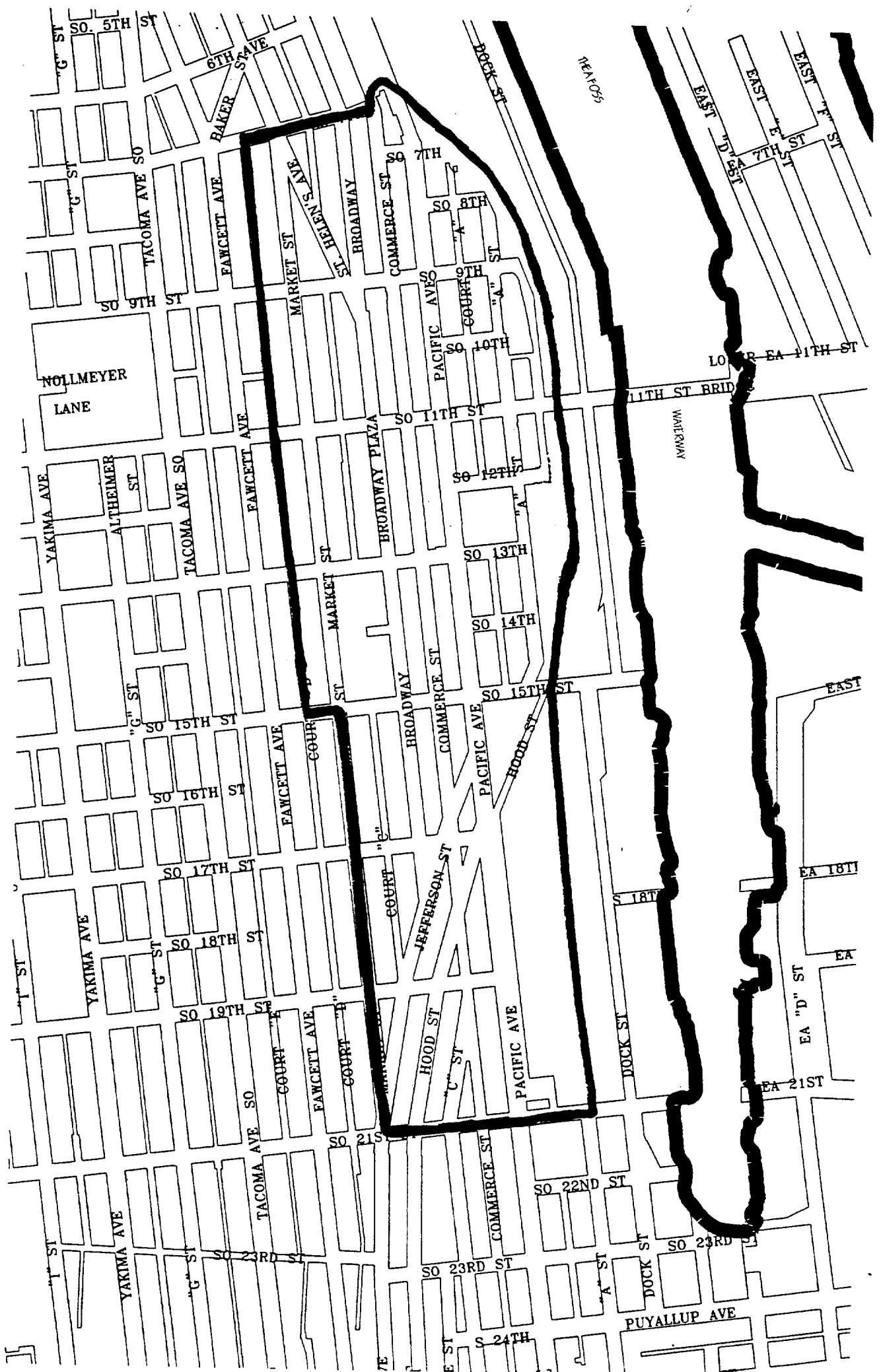
If you have any questions or concerns, please contact Jeff Christensen at 591-5756 or me at 591-5139.

Sincerely,

JULI WILKERSON
Director

Attachments: Proposed BIA Budget for 1998-1999
Proposed BIA Work Plan/Activities
Resolution No. 33945

BIA/biahearg



DOWNTOWN BUSINESS IMPROVEMENT AREA
Proposed Budget For May 1, 1998 Through April 30, 1999
January 1998

140.85%

		1997-98	1998-99
		Current	Proposed
		Budget	Budget
INCOME PROJECTIONS:	High Rate	0.0852	0.0900
	Low Rate	0.0213	0.0300
I. ASSESSMENTS			
A. 3,384,721 sf		297,647	304,625
B. 5,318,454 sf		110,966	159,554
New Area Assessments			16,723
C. Estimated uncollectible assessments (.5% for 97-98)		(2,043)	(2,321)
D. Other Assessment Income			9,500
II. USE OF RESERVES		<u>66,655</u>	<u>12,324</u>
TOTAL PROJECTED INCOME		<u><u>473,225</u></u>	<u><u>500,405</u></u>

EXPENSE:

I. ADMINISTRATION			
A. Management Fees		32,500	33,800
B. Professional Services		4,700	4,700
C. Insurance		12,000	12,000
D. Rent		9,000	9,000
TOTAL ADMINISTRATION		<u>58,200</u>	<u>59,500</u>
II. SIDEWALK CLEANING			
A. Personnel			
1. Supervisor & Crew		78,125	81,250
2. Taxes, Benefits, Other		25,450	25,660
Total Personnel		<u>103,575</u>	<u>106,910</u>
B. Equipment			
1. Sweeper includes maintenance, parking, vehicle tabs		6,550	7,205
2. Truck includes maintenance, parking, vehicle tabs		1,200	1,320
3. Other equipment maintenance		500	500
4. Insurance for sweeper and truck		2,500	2,500
5. Equipment replacement & contingency		1,500	4,000
Total Equipment		<u>12,250</u>	<u>15,525</u>
C. Consumable Supplies			
1. Fuel & oil		4,500	4,725
2. Uniforms & safety equipment		600	600
3. Weed killer & graffiti remover		2,400	2,400
4. Miscellaneous		1,000	1,000
Total Consumable Supplies		<u>8,500</u>	<u>8,725</u>

**DOWNTOWN BUSINESS IMPROVEMENT AREA WORK PLAN
1998-1999**

The Local Development Council of Tacoma is ready to move forward with their eleventh year management plan to administer the downtown Business Improvement Area, which was approved on April 15, 1988 under Substitute Ordinance 24058.

The following is the eleventh year work plan from May 1, 1998 to April 30, 1999, implementing the BIA program for 1998-1999. It includes the administration of the program, appeals process, board and committees, and plans for security, maintenance and marketing.

PLAN OF ACTION

I. CITY OF TACOMA

The City of Tacoma will collect funds and deposit those funds in a separate interest bearing account. The City will contract with the Local Development Council (LDC) for management services, which contract is hereafter called the BIA Agreement. No provision of this work plan shall relieve the LDC from carrying out the BIA program in accordance with the terms and conditions of the BIA Agreement.

II. LOCAL DEVELOPMENT COUNCIL

- A. The LDC consists of property owners or tenants which represent a large percentage of the funds being paid into the BIA. This group meets on an annual basis. They will review BIA programming and determine if the funds are being spent in a proper manner. Each year they prepare a new budget and work program for the following year based on need, problem areas, and experience from the previous year. The plan calls for an administrative team from the LDC to manage the BIA, see that there is proper insurance coverage, oversee all functions and report directly to the LDC Board. The LDC will make semi-annual reports available to all ratepayers in the BIA and be ready to respond to any issue or emergency including requested additional services or activities not specified in the work plan, if approved by the City Council.
- B. The LDC will rent or purchase all equipment and materials needed to manage the BIA in accordance with procedures to be hereafter approved by the city and in accordance with Chapter R.C.W. 35.87A. It will provide all personnel or subcontract all services and personnel necessary for its operation.
- C. The LDC will enter into an agreement with the Tacoma-Pierce County Chamber of Commerce (Chamber) for use of office space and staff.

III. MANAGEMENT

The LDC will administer the basic BIA program with staff from the Chamber as needed to implement the program, with an approved budget as established by Tacoma City Ordinance No. 24058.

IV. COMMITTEES

- A. Maintenance Advisory Committee
 - 1. The committee will be made up of ratepayers and other interested parties.

- BIA at least once per day. Radio-directed patrols will be available on call each day from 12 Noon to 11:00 p.m. at a minimum. Services will be coordinated with police and other public safety agencies to provide maximum flexibility in response to BIA needs.
2. The City has agreed to provide (at no cost to the LDC) the finished space located at the foot of the Broadway Hillclimb (at approximately 12th Street and Commerce) for use by the LDC Security Program.
 3. Downtown Security Patrol or CSR (Community Service Representatives)
 - a. CSR will wear readily identifiable uniforms and will be trained as public relations people for the downtown area, assisting people with directions and providing related services. CSR will not carry weapons but will be equipped with a radio and cellular phone for communication with Tacoma police officers.
 - b. The proposed coverage for the 1998-1999 year is:

CSR	Hours	Days
2	0600 - 1400	M-F (October-March)
4	1600 - 2200	M-F
2	1800 - 0200	F-Sat
2	1600 - 2400	Sun
 - c. The proposed coverage includes CSR patrol on bicycles which allows more frequent and effective coverage of the area.
 4. The hours may be adjusted to meet current district needs.
- C. The BIA will continue to install and maintain upgraded common area lighting in order to enhance nighttime security.

VI. MAINTENANCE PLAN

- A. Service Standard: To clean sidewalks and other common areas throughout the BIA at least once per week. Higher traffic areas will be cleaned at least twice per week.
- B. Proposed staffing levels for sidewalk cleaning call for continuation of a supervisor and three full-time employees.
- C. The staff will continue to do routine cleaning of the public rest rooms at 12th and Commerce, and continue to use the storage room at that site as agreed with Public Works.
- D. The crew will inform all parties in the BIA of any graffiti that has been done to their property. Crew members will give them information on removal procedures and organizations which will assist with graffiti removal. In the event that the business or property owner has been informed and does nothing about the graffiti, crews will offer to remove it as time and resources permit. Crews will not clean any graffiti that cannot be reached from a standing position on street level.
- E. The supervisor will coordinate cleaning activities with the City Maintenance Supervisor and crews.
- F. All equipment purchased by the LDC with funds generated from the BIA will be returned to the city at the conclusion of the BIA program.

- C. Paid Sick Leave
Four hours sick leave will be earned each month. No compensation shall be paid for unused sick leave.
- D. Paid Insurance
The LDC will provide medical, dental and life insurance to all full-time employees upon acceptance by the carrier. Employees will be placed on the plans on the first of the month following 90 days of employment. The employee's family can be placed on the medical and dental insurance plan at the employee's own expense.
- E. Staff
 - 1. Maintenance Supervisor
 - 2. Maintenance Crew
- F. Under management contract with the Chamber, the following Chamber staff will be working on behalf of the LDC:
 - President and CEO
 - Finance and Administration Manager
 - Bookkeeper
 - Executive Secretary
 - Metropolitan Development Manager
 - Graphic Designer
 - Area Councils Assistant



Req. #6726

RESOLUTION NO. 33945

1 WHEREAS the City Council passed Ordinance No. 24058 on April 5,
2 1988, pursuant to RCW 35.87A, which established a Business Improvement
3 Area (BIA) for a period of ten years, and
4

5 WHEREAS the ten-year period expires on April 30, 1998, and

6 WHEREAS the City is in receipt of petitions signed by property owners
7 subject to over 50 percent of the proposed assessments to be levied in the
8 downtown area of Tacoma, requesting the City Council to continue the BIA for
9 an additional ten years beginning May 1, 1998, through April 30, 2008, and
10

11 WHEREAS a public hearing is necessary to be held by the City Council
12 to revise the boundaries of the BIA, increase the current year budget to cover
13 additional marketing costs in the 10th year (May 1, 1997, through April 30,
14 1998), and review the budget, program, and assessment rates for the first year
15 of the new ten-year BIA program; Now, Therefore,
16

17 BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

18 That the City is now in receipt of valid petitions, on file in the office of the
19 City Clerk, and that it is the intention of the City Council to continue the
20 Business Improvement Area for an additional ten years, as authorized by
21 RCW 35.87A, in the downtown area of the City of Tacoma within the following
22 described boundaries, as stated in the petitions:
23

24 Beginning at Court D at South 7th, then south on Court D to
25 South 15th, east on South 15th to Market Street, south on Market
26 Street to Jefferson Avenue, southwest on Jefferson Avenue to
South 21st Street, east on South 21st to the Northern Pacific
Railway Depot yard, then north parallel to Pacific Avenue to



1 B. Unimproved land, surface parking lots, parking garages,
2 warehouse and storage facilities, churches, or similar buildings, which are only
3 substantially occupied for the intended use once or twice a week, those
4 portions of buildings used for transient lodging or residential use, and buildings
5 which are vacant and unable to be occupied without major renovation, may be
6 assessed at the annual rate of up to \$.05 per square foot of the gross floor
7 area of such building, or of the surface area of the land or surface parking lot.
8 The ordinance or amendments thereto may provide, pursuant to RCW 35.87A,
9 for reasonable classification of businesses for purposes of determining the rate
10 to be charged, which may be lower than the rates set forth herein, and may
11 provide for exemptions from assessments as may be appropriate.
12
13

14 C. The ordinance would provide appropriate regulations,
15 procedures, and an administrative appeal process for determining under which
16 classification a particular building, property, or area therein will be assessed.

17 2. The assessment formula used in establishing the BIA and the annual
18 budget for BIA levy expenditures shall be subject to annual revision and review
19 in accordance with the procedures and in the manner to be set forth in the City
20 ordinance establishing the BIA and the special assessments therefor; said
21 ordinance being hereafter referred to as the "BIA Ordinance." Any subsequent
22 increase of the assessment formula would be based on the increase, if any, of
23 the Consumer Price Index for the metropolitan Tacoma area as to be more
24 specifically defined in the BIA ordinance.
25
26



1 be funded, in the manner as to be more specifically set forth in the BIA
2 ordinance.

3 6. The total annual cost for all programs and activities funded at the
4 maximum rate indicated in paragraph 1.A and 1.B to be funded in the BIA by
5 the special assessment levy is estimated to be not more than \$801,500.

6 7. That it is the intent of the City Council that, for the first annual period
7 of the renewed BIA (May 1, 1998, through April 30, 1999), property (and
8 owners thereof) previously assessed under the BIA Ordinance at the rate of
9 \$.0852 per square foot will be assessed at the annual rate of \$.090 per square
10 foot, and those properties (and the owners thereof) previously assessed at the
11 annual rate of \$.0213 per square foot will be assessed at the annual rate of
12 \$.030, all as more particularly set forth in the proposed amended BIA annual
13 assessment roll for the first annual period of the renewed BIA, a copy of which
14 is on file with the City Clerk.
15
16

17 8. That the description of the services and activities proposed to be
18 funded with the first annual period of the renewed BIA assessments and the
19 proposed budget in respect thereto are on file with the City Clerk, and are by
20 this reference incorporated herein.
21

22 9. The BIA and the special assessment levy therefor is to terminate
23 within one year (or such longer period as set forth in the termination petition)
24 from the date of submission to the City of a petition containing the signatures of
25 the owners of the property in the BIA who pay 50 percent or more of the annual
26



1 may be provided by law, and further, that a notice of the hearing and a copy of
 2 the resolution, together with a copy of the proposed activities and the BIA
 3 budget for the first year of the new ten year BIA program, all of which are on file
 4 with the City Clerk, shall be mailed to the owners or reputed owners of real
 5 property and buildings located within the BIA, as provided by the BIA
 6 Ordinance.

7
 8 BE IT FURTHER RESOLVED that this resolution of intent does not
 9 constitute adoption or approval of the proposed activities or budget which are
 10 on file with the City Clerk, or of the proposed assessments in support thereof,
 11 and the City Council, after the public hearing on February 24, 1998, (or as the
 12 conclusion of any continuance thereof), may approve activities and an annual
 13 BIA budget different from the proposed activities and annual BIA budget on file
 14 with the City Clerk, and may modify the BIA assessments to be levied for the
 15 first annual period of the renewed BIA accordingly, subject to the limits as
 16 provided by the BIA Ordinance.

17
 18 Adopted JAN 27 1998

19
 20 *Rick Rosenthal*
 21 Attest: City Clerk

[Handwritten Signature]
 Mayor

22 Approved as to form and legality:
 23 *[Handwritten Signature]*
 24 Assistant City Attorney

**B I A AMENDED FINAL ASSESSMENT ROLL
for the Fiscal Year - May 1, 1998 to April 30, 1999**

0.090000

PROPERTY OWNER	PROPERTY OWNER ADDRESS	PHONE	PARCEL NUMBER	ASSESSMT TOTAL	SQ FT	A
710 ASSOCIATES	710 PACIFIC AVENUE	383-3870	2007040030	900.00	10,000	
A TWELVE PARTNERSHIP, % LORIG ASSOC.	2025 1ST AVENUE, STE 420	-	2011010040	2,115.66	5,261	
ADULT ENTERTAINMENT INC	12626 PACIFIC HIGHWAY SOUTH	588-7668	2007050140	787.20	6,560	
AMIGOS DEL SUR, INC.	P.O. BOX 48237	-	2009040023	540.00	6,000	
ANDERSON, JOHN R. & GOODRO K.	819 PACIFIC AVE	-	2008030083	707.82	7,052	
ANDERSON, JOHN R. & PATRICIA L.	819 PACIFIC AVE	-	2008030070	421.92	4,688	
ARCHDIOCESAN HOUSING AUTHORITY	W867207 - 1902 SECOND AVENUE	-	2009030020	483.00	0	
ARMSTRONG, KAREN M.	CLEVELAND AVE. REALTY, 209 CLEVELAND AVE	-	2019040061	1,080.00	0	
ARNESON, H. CURTIS & MYRTLE M.	7502 - 90TH AVENUE SW	-	2011010020	1,575.00	17,500	
ASSOCIATED GENERAL CONTRACTORS OF WA	ATTN: ROLAND DUHURST 942 PACIFIC AVE	-	2009040027	756.00	8,400	
B & H, LLC	1725 WESTLAKE AVE NORTH, STE 201	-	2011010010	5,263.95	46,914	
BARDE, WARREN	5243 SOUTH TACOMA WAY	784-8844	2015040070	99.60	0	
BARLINE, JOHN D.	POA FOR HAUB BROTHERS, P.O. BOX 1872	-	2014020010	373.80	0	
BARLINE, JOHN D.	POA FOR HAUB BROTHERS, P.O. BOX 1872	-	2014020020	433.80	0	
BARLINE, JOHN D.	POA FOR HAUB BROTHERS, P.O. BOX 1872	-	2013030010	3,221.88	12,327	
BOSWICK BLD. PARTNERSHIP	C/O HERB SIMON ASSOCIATES, 1019 PACIFIC AVENUE, #1119	-	2007060140	800.04	3,556	
BREKKE, JAN	8592 HUNTS POINT LANE	272-4499	2009060020	360.00	0	
BREKKE, JAN	8592 HUNTS POINT LANE	451-1511	2009060050	2,131.20	17,760	
BROADWAY TERRACE ASSOCIATION	% RICH WELLS, JR., 535 DOCK STREET, SUITE #208	572-4900	2009060010	3,150.00	35,000	
BROWN, SAMUEL H	702 "A" STREET	272-8367	2007020010	882.00	9,800	
CARLAN, BRUCE	FOURTH AND PIKE STREETS, SUITE 902	-	2007080090	414.00	0	
CHIAROVANO, RICHARD A. & LITA J.	PO BOX 1181, 747 BROADWAY PLAZA, SUITE 1181	572-2460	2007050130	900.00	6,000	
CHICAGO Title & Trust CO. - Commonwealth Bldg.	%REAL ESTATE DEPT. 171 NO. CLARK ST, 32ND FLOOR	-	2011040093	2,271.33	25,237	
CITY OF TACOMA	C/O ACCOUNTS RECEIVABLE/FINANCE, 747 MARKET ST	591-5505	0320043151	2,888.22	0	
CITY OF TACOMA	C/O ACCOUNTS RECEIVABLE/FINANCE, 747 MARKET ST	591-5505	0320043152	429.00	0	
CITY OF TACOMA	C/O BOB GOWER 747 MARKET ST	591-5505	0320043149	1,098.00	0	
CITY OF TACOMA	C/O BOB GOWER 747 MARKET ST	591-5505	0320043150	1,542.00	0	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	0321333003	74.25	0	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2007080040	270.00	0	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2007080050	259.20	280	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2009040034	62.40	0	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2009050010	1,323.24	0	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2011040081	19.53	0	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2011050131	136.95	0	
CITY OF TACOMA	C/O BOB ENGLE, 747 MARKET ST	591-5505	2011060040	90.00	0	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2013070011	3,330.00	37,000	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2017050010	25.80	0	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2007080030	270.00	0	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2008070030	16,203.84	167,031	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2009040011	165.00	0	
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2009040022	4,750.50	0	

**B I A AMENDED FINAL ASSESSMENT ROLL
for the Fiscal Year - May 1, 1998 to April 30, 1999**

PROPERTY OWNER	PROPERTY OWNER ADDRESS	PHONE	PARCEL NUMBER	ASSESSMT TOTAL	9.00 CTS	SQ FT	A
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2009040028	48.00	0		
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2009040042	18.42	0		
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2009040125	150.00	0		
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2009040126	15.96	0		
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2009050020	1,568.31	14.160		
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2009050051	300.00	0		
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2011040060	150.00	0		
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2011040065	3,645.90	0		
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2011040072	37.14	0		
CITY OF TACOMA	C/O BOB GOWER, 747 MARKET ST	591-5505	2015060050	180.00	0		
CITY OF TACOMA, ATTN:STEVE WILLIAMS	733 MARKET STREET, #41	591-5012	2009070010	324.00	0.00		
CITY OF TACOMA, ATTN:STEVE WILLIAMS	733 MARKET STREET, #41	-	2015060070	180.00	0		
CITY OF TACOMA, ATTN:STEVE WILLIAMS	733 MARKET STREET, #41	-	2015060080	180.00	0		
CITY OF TACOMA, ATTN:STEVE WILLIAMS	733 MARKET STREET, #41	-	2015060090	360.00	0		
CITY OF TACOMA, ATTN:STEVE WILLIAMS	733 MARKET STREET, #41	-	2015060100	90.00	0		
CITY OF TACOMA, ATTN:STEVE WILLIAMS	733 MARKET STREET, #41	-	2015060110	90.00	0		
CITY OF TACOMA, ATTN:STEVE WILLIAMS	733 MARKET STREET, #41	-	2015060120	180.00	0		
CITY OF TACOMA, ATTN:STEVE WILLIAMS	733 MARKET STREET, #41	-	2015060130	324.00	0		
COLONIAL SQUARE	C/O TACOMA RESCUE MISSION P.O. BOX 1912	591-5012	2009050033	776.37	0		
COLONIAL SQUARE	C/O TACOMA RESCUE MISSION P.O. BOX 1912	-	2007040010	780.00	0		
CONTINENTAL REAL ESTATE MANAGEMENT	% LUTHER MOYER, 601 UNION STREET, #2000	572-5479	2007040020	69.00	0		
DEPOT PARTNERSHIP	C/O MANJIT CHAHIL, ETAL, 1548 PACIFIC AVENUE	389-4460	2010030010	2,966.40	32.960		
DIAMOND PARKING	DEPARTMENT #0405, 3161 ELLIOTT AVENUE	627-9862	2016040010	180.00	0		
DIDENITE, LOUIE	7308 BRIDGEPORT WAY WEST	284-6303	2009030040	33.54	0		
DIDENITE, PAMELA	2627 NW NORDIC AVE.	272-7631	2013040191	690.00	0		
DIDENITE, LOUIS	6717 NORTH 17TH STREET	541)389-530	2015060060	180.00	0		
DIDENITE, PAMELA	2627 NW, NORDIC AVENUE	-	2019070020	425.25	4.725		
DIZARD, BOB	26918 - 140 AVENUE S.W.	-	2019070030	299.97	3.333		
E & B ASSOCIATES, INCORPORATED	6626 TACOMA MALL BLVD	272-3848	2007060080	900.00	6.000		
E & B ASSOCIATES, INCORPORATED	6626 TACOMA MALL BLVD	475-9201	2015040010	390.60	4.340		
ELLIOTT, EDWARD H. & JANICE D.	225 - 3RD CT	475-9201	2015040020	150.00	0		
ERSTEIN & ETAL	7920 N 7TH	-	2010030020	648.00	7.200		
EVERGREEN RETIANT - TACOMA	D/B/A THE KINSINGTON - 714 MARKET ST	-	2011040069	213.75	2.375		
FAUL, GARY G. & CREECH, KENNETH F.	726 PACIFIC AVENUE	-	2007080023	2,116.02	0		
FEENIX TRUST	2719 WEST ROCHESTER #2	272-2238	2007040060	375.00	2.500		
FIRST BAPTIST CHURCH OF TACOMA	902 MARKET STREET	-	2015050100	135.00	0		
FRANK RUSSELL CO. %KIRK WHITE	P.O. BOX 1616	272-2184	2009080010	1,366.20	0		
FRANK RUSSELL CO. %KIRK WHITE	P.O. BOX 1616	572-9500	2009020060	75.00	0		
FRANK RUSSELL CO. %KIRK WHITE	P.O. BOX 1616	572-9500	2009020070	75.00	0		
FRANK RUSSELL CO. %KIRK WHITE	P.O. BOX 1616	572-9500	2009020080	1,086.48	12.072		
FRANK RUSSELL CO. %PAT HENNES	P.O. BOX 1616	572-9500	2009020050	150.00	0		

**B I A AMENDED FINAL ASSESSMENT ROLL
for the Fiscal Year - May 1, 1998 to April 30, 1999**

PROPERTY OWNER	PROPERTY OWNER ADDRESS	PHONE	PARCEL NUMBER	ASSESSMT TOTAL	SQ FT	A
GEIGER, NORMAN J.	2805 MCEWAN RD KPN		20111080040	324.00	0	0.090000
GETTY, R.K. CORP.	% RICHARD K. GETTY, 930 BROADWAY		2009060040	550.80	0	
GHILLARDUCCI, JR. DOROTHY J.	110 COUNTRY CLUB DRIVE SOUTHWEST		2008030030	390.00	0	
GHILLARDUCCI, JR. L.R.	2200 FIRST INTERSTATE PLAZA	588-9378	2007050080	585.00	0	
GHILLARDUCCI, JR. L.R.	2200 FIRST INTERSTATE PLAZA	572-5050	2007050090	480.00	0	
GHILLARDUCCI, JR. L.R.	2200 FIRST INTERSTATE PLAZA	572-5050	2007050100	405.00	0	
GHILLARDUCCI, JR. L.R.	PO BOX #1157	588-9378	2007050060	150.00	0	
GHILLARDUCCI, JR. L.R.	PO BOX #1157	588-9378	2007050070	75.00	0	
GILCHRIST, THOMAS & SHARON	P.O. BOX 1136/412 ST. HELENS, 98402		2007070010	2,111.46	14,000	
GMAC COMMERCIAL MORTGAGE	PAT LONG:8360 OLD YORK ROAD, BLD-1,SUITE 240		2007050150	7,800.00	40,000	
GORSUCH, A. & SMITH, C.Y.	743 BROADWAY		2007050110	450.00	0	
GORSUCH, ALAN	744 BROADWAY	383-2606	2007050120	825.00	5,500	
GREAT WESTERN BANK	% JEFF MOORE 11201 SOUTH EAST 8TH ST, SUITE #212	228-9341	2008070010	162.00	0	
GREAT WESTERN BANK	% JEFF MOORE 11201 SOUTH EAST 8TH ST, SUITE #212	228-9341	2008070020	3,705.48	41,172	
GRIGSBY, JESSE M.	9818 MARINE VIEW DRIVE	523-3808	2007060130	791.52	6,596	
H R & H PROPERTIES	C/O RALPH & HERB SCHOENFELD, 1423 PACIFIC AVENUE	272-4171	2014020030	1,178.28	9,819	
H R & H PROPERTIES	C/O RALPH & HERB SCHOENFELD, 1423 PACIFIC AVENUE	272-4171	2014030040	2,160.00	24,000	
H R & H PROPERTIES	C/O RALPH & HERB SCHOENFELD, 1423 PACIFIC AVENUE	272-4171	2014030050	5,940.00	45,000	
HADDOW INVESTMENTS	% GEORGE HADDOW P.O. BOX 113111 TA	572-5120	2015040100	1,440.00	12,000	
HEITMAN, JOHN B. ESTATE OF	604 NORTH CARR STREET	572-2684	2009080070	507.60	3,600	
HELLAND, ROBERT	960 MARKET STREET	63-6200X13	2011040020	47.70	0	
INVESTCO FINANCIAL	C/O LORI DARNELL, 1302 PUYALLUP STREET		2011030020	2,754.00	200	
IVERSON, NORMAN L.	PO BOX #99370		2011030020	4,050.00	45,000	
JAFFE, MORRIS & EDITH	P.O. BOX 1116	565-1161	2011030082	328.50	3,650	
JOHNSON-COX INCORPORATED	726 PACIFIC AVE	572-3102	2011040082	150.00	0	
JOHNSON-COX INCORPORATED	726 PACIFIC AVE	272-2238	2007040070	150.00	0	
JOHNSON-COX INCORPORATED	726 PACIFIC AVE	272-2238	2007040080	75.00	0	
JOHNSON-COX INCORPORATED	726 PACIFIC AVE	272-2238	2007040090	75.00	0	
JONES, LEWIS R. % JONES AND ROBERTS	#4 FOREST GLEN LANE SW		2013080012	576.00	0	
KAWASAKI, LEO R. & CHIYKO T.	132 BERKELEY AVENUE	627-1251	2015060010	223.20	2,480	
KAWASAKI, LEO R. & CHIYKO T.	132 BERKELEY AVENUE	627-1251	2015060020	180.00	0	
KAWASAKI, LEO R. & CHIYKO T.	132 BERKELEY AVENUE	627-1251	2015060030	180.00	0	
KAWASAKI, LEO R. & CHIYKO T.	132 BERKELEY AVENUE	627-1251	2015060030	180.00	0	
KAWASAKI, LEO R. & CHIYKO T.	132 BERKELEY AVENUE	627-1251	2015060030	180.00	0	
KELLIS COMMERCIAL	2115 SOUTH 56TH ST., SUITE #205		2011060030	2,454.30	25,905	
KEY BANK OF WASHINGTON	ACCOUNTING & FINANCE, P.O. BOX 11500 - MSO291	597-6000	2012010010	405.60	0	
KEY BANK OF WASHINGTON	ACCOUNTING & FINANCE, P.O. BOX 11500 - MSO291	597-6000	2012010020	135.00	0	
KEY BANK OF WASHINGTON	ACCOUNTING & FINANCE, P.O. BOX 11500 - MSO291	597-6000	2011030030	9,174.24	101,936	
KEY BANK OF WASHINGTON	ACCOUNTING & FINANCE, P.O. BOX 11500 - MSO291	597-6000	0320042029	130.68	0	
KEY BANK OF WASHINGTON	ACCOUNTING & FINANCE, P.O. BOX 11500 - MSO291	597-6000	0320042030	182.94	0	
KEY BANK OF WASHINGTON	ACCOUNTING & FINANCE, P.O. BOX 11500 - MSO291	597-6000	0320042031	3,090.51	34,339	
KNIGHTS OF PYTHIAS	926 - 1/2 BROADWAY	272-4433	2009060030	720.00	0	
KOSIN, ALLEN I	% WILLIAM RILEY & CO. 747 ST. HELENS, SUITE 409		2009030010	1,350.00	0	
KOSIN, ALLEN I & ESTHER	1898 N HAWTHORNE DRIVE	537-4747	2015050010	195.00	0	

**B I A AMENDED FINAL ASSESSMENT ROLL
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PROPERTY OWNER	PROPERTY OWNER ADDRESS	PHONE	PARCEL NUMBER	ASSESSMT TOTAL	SQ FT	CTS
KOSIN, ALLENI & ESTHER	1898 N HAWTHORNE DRIVE	537-4747	2015050020	150.00	0	0.090000
KOSIN, ALLENI & ESTHER	1898 N HAWTHORNE DRIVE	537-4747	2015050030	75.00	0	
KOSIN, ALLENI & ESTHER	1898 N HAWTHORNE DRIVE	537-4747	2015050040	525.00	5,000	
L. R. F. ASSOCIATES	748 MARKET ST., STE 300	-	2007080070	932.40	8,880	
L. R. F. ASSOCIATES	748 MARKET ST., STE 300	-	2007080080	135.00	0	
LEE, JUNG S & KYUNG C	33427 PACIFIC HWY SOUTH #E	448-1122	2011050060	450.00	5,000	
LEE, JUNG S & KYUNG C	33427 PACIFIC HWY SOUTH #E	448-1122	2011050070	229.56	0	
LIDDLE, ALAN & HEWITT, JR, JOHN	700 COURT "A" BODEGA COURT	272-1134	2007030022	511.89	4,594	
LIDDLE, ALAN & HEWITT, JR, JOHN	700 COURT "A" BODEGA COURT	272-1134	2007030023	540.00	6,000	
M&M PROPERTIES, STEVE MORRISON	815 PACIFIC AVENUE	272-3056	2008030060	1,287.90	6,850	
McIVOR, B. A. & EDNA E.	1313 4TH STREET WEST	284-7721	2011050110	1,269.78	11,538	
McIVOR, B. A. & EDNA E.	1313 4TH STREET WEST	284-7721	2011050120	450.00	5,000	
McLAREN, ALEXANDER C.	1953 SOUTH "C" ST	383-4000	2020050010	1,295.40	0	
McLAREN, ALEXANDER C.	1953 SOUTH "C" ST	383-4000	2020050020	998.40	6,563	
MCNERTHNEY, L.B.	%MCGAVICK GRAVES, P.S.; PO BOX 1317	-	2009080020	270.00	0	
MERLINO, PAUL L.	P. O. BOX 9424	232-3222	2008070041	222.66	0	
MERLINO, PAUL L.	P. O. BOX 9424	232-3222	2008070042	1,026.57	1,955	
MERRITT, JAMES R. & CLAUDIA M.	1701 COMMERCE STREET	383-8700	2017040010	353.97	3,933	
MILLER INVESTMENT PARTNERSHIP	C/O PAUL E. MILLER-917 PACIFIC AVENUE #417	383-5500	2009030030	5,405.70	50,565	
MILLETTE, JAMES A. & DIAN K.	813 PACIFIC AVENUE	572-2989	2008030040	810.00	9,000	
MORKILL, PETER	13212 BRACKEN FERN DRIVE NW	383-0700	0321333002	846.72	8,064	
MOSS ADAMS	C/O MACO INVESTMENTS-1702 BROADWAY PLAZA	572-4100	2017060010	930.27	9,317	
NOBLE FAMILY TRUST	ATTN: ED NOBLE 3301 NW 70th Street	-	2009070090	960.00	5,600	
NORTH PACIFIC BANK NOTE	PO BOX #194, WHT84	-	2007030040	192.00	0	
NORTH PACIFIC BANK NOTE	PO BOX #194, WHT84	-	TACOMA, WA 98401	480.00	0	
NORTHWEST DENTAL ASSOCIATION	C/O VAL CHAROAN 725 ST HELENS	564-5108	2007070020	155.79	1,731	
OLD CITY HALL - TACOMA	P.O. BOX 2181	383-0700	0320042007	6,345.45	70,505	
ONE PACIFIC ASSOCIATES	P.O. BOX 1093	383-0700	0320042023	3,283.92	36,488	
OWEN, TERRY B. & ETHAL, B.	633 NORTH MILDRED STREET #F	565-4816	2015060040	45.00	0	
P. CO. MED. BUREAU, INC, Athn George Mc Elroy	P. O. BOX 565048	-	2015070010	11,551.50	128,350	
Pacific, First Fed. Savings & Loan (WA Mutual now)	PO BOX 834	383-2511	2011040010	3,348.00	37,200	
Pacific, First Fed. Savings & Loan (WA Mutual now)	PO BOX 834	383-2511	2011040050	3,582.00	39,800	
PFLieger, PAUL H.	1201 THIRD AVENUE, SUITE 5400	622-9900	2007050011	209.10	0	
PFLieger, PAUL H.	1201 THIRD AVENUE, SUITE 5400	622-9900	2007050031	375.00	0	
PIERCE COUNTY FACILITIES MANGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040010	780.00	0	
PIERCE COUNTY FACILITIES MANGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040020	150.00	0	
PIERCE COUNTY FACILITIES MANGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040030	75.00	0	
PIERCE COUNTY FACILITIES MANGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040040	75.00	0	
PIERCE COUNTY FACILITIES MANGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040050	600.00	5,000	
PIERCE COUNTY FACILITIES MANGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040060	75.00	0	
PIERCE COUNTY FACILITIES MANGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040070	75.00	0	

**B I A AMENDED FINAL ASSESSMENT ROLL
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PROPERTY OWNER	PROPERTY OWNER ADDRESS	PHONE	PARCEL NUMBER	ASSESSMT TOTAL	SQ FT	A
PIERCE COUNTY FACILITIES MANAGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040080	75.00	0	0.090000
PIERCE COUNTY FACILITIES MANAGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040090	75.00	0	
PIERCE COUNTY FACILITIES MANAGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040100	150.00	0	
PIERCE COUNTY FACILITIES MANAGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040110	75.00	0	
PIERCE COUNTY FACILITIES MANAGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040120	150.00	0	
PIERCE COUNTY FACILITIES MANAGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040130	75.00	0	
PIERCE COUNTY FACILITIES MANAGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040140	75.00	0	
PIERCE COUNTY FACILITIES MANAGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040150	75.00	0	
PIERCE COUNTY FACILITIES MANAGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040160	75.00	0	
PIERCE COUNTY FACILITIES MANAGMT	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040170	300.00	0	2.500
PIERCE COUNTY MEDICAL BUREAU	C/O JIM RICHARDS, 930 TACOMA AVENUE SOUTH, RM B-44	591-7223	2013040180	150.00	0	
PIERCE COUNTY MEDICAL BUREAU	% DOUG BINKLEY 1501 MARKET STREET	597-6500	2011070030	180.00	0	
PIERCE COUNTY MEDICAL BUREAU	1501 MARKET STREET, P.O. BOX 2915	597-6500	2011066020	2,160.00	0	24.000
PIERCE TRANSIT	P.O. BOX 99070, 3701 96TH STREET SOUTHWEST	581-8092	2009050034	4,701.66	0	3.933
PIERCE TRANSIT	P.O. BOX 99070, 3701 96TH STREET SOUTHWEST	581-8080	2017060020	399.00	0	
PING, SHAW & MAN, SHUK	1819 N LENORE DR	565-9400	2009060060	297.00	0	
PURCELL, SONDRAL J & DON C.	727 COURT 'C'	-	2007060070	1,260.00	0	12.000
QUADRANT MANAGEMENT SERVICES	3020 SOUTH 96TH STREET	-	2009040036	525.00	0	
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	2015050110	75.00	0	
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	2015050120	150.00	0	
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	2015050130	150.00	0	
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	2015050140	4,498.42	0	49.938
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	8940010010	1,098.87	0	
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	8940010020	662.73	0	
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	8940010030	1,323.51	0	
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	2011066060	3,579.54	0	
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	2011050141	20,214.96	0	210.679
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	2011070040	450.00	0	
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	2011070050	3,942.00	0	43.800
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	2011070060	5,559.00	0	5.000
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	2011040070	300.00	0	
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	924-7948	2011066050	952.50	0	
QUADRANT MANAGEMENT SERVICES	% JULIE SILVERS, 1145 BROADWAY PLAZA, SUITE 810	752-5414	2011040071	265.50	0	2.950
RHO, MR & MRS. HEE	1226 SOUTH PACIFIC AVENUE	272-1751	2007040120	1,350.00	0	15.000
RICHARDS, MARGARET	505 NORTH STADIUM WAY					
ROBBLEE, KENNETH A.	1214 PACIFIC AVENUE		2011040075	225.00	0	2.500
ROBBLEE, KENNETH A.	1214 PACIFIC AVENUE		2011040068	288.00	0	3.200
ROBERSON, FRED	1939 COMMERCE STREET	581-4084	2019040080	4,860.00	0	
ROBERSON, FRED	1939 COMMERCE STREET	549-2563	2015040050	101.55	0	
ROBERSON, FRED	1939 COMMERCE STREET	581-4084	2015040060	450.00	0	5.000
ROGERS, MICHAEL	716 PACIFIC AVENUE	591-5214	2007040100	1,350.00	0	15.000
ROGERS, MICHAEL J.	714 PACIFIC AVE	841-2740	2007040050	225.00	0	2.500

**B I A AMENDED FINAL ASSESSMENT ROLL
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PROPERTY OWNER	PROPERTY OWNER ADDRESS	PHONE	PARCEL NUMBER	ASSESSMT TOTAL	SQ FT	A
ROGERS, MICHAEL R	714 PACIFIC AVENUE		TACOMA, WA 98402	627-1831	2007040040	315.00
ROSSITER, FRANK B. & GERTRUDE E.	1235 WEST MOUNT DRIVE		TACOMA, WA 98466	564-0599	2009020020	180.00
ROSSITER, FRANK B. & GERTRUDE E.	1235 WEST MOUNT DRIVE		TACOMA, WA 98466	564-0599	2009020030	180.00
ROSSITER, FRANK B. & GERTRUDE E.	1235 WEST MOUNT DRIVE		TACOMA, WA 98466	564-0599	2009020040	684.00
RUE & BUTLER INVESTMENTS	PB BOX 1766		TACOMA, WA 98401	383-1011	2007040110	488.67
RUSSELL BUILDING PARTNERSHIP	ATTN: KIRK WHITE, PO BOX 1616		TACOMA, WA 98401	572-9500	2009010010	23,328.72
SAURO, PETER	1401 PACIFIC AVENUE		TACOMA, WA 98401	584-5700	2014030010	1,620.00
SAURO, PETER	1401 PACIFIC AVENUE		TACOMA, WA 98401	584-5700	2014030020	90.00
SAURO, PETER	1401 PACIFIC AVENUE		TACOMA, WA 98401	584-5700	2014030030	90.00
SAYTH, JONATHAN	1107 A ST		TACOMA, WA 98402	325-2041	2011010030	510.00
SEAFIRST CENTER	% TRAMMEL/CROW CO. 1501 MARKET STREET #310		TACOMA, WA 98402	572-6356	2009040130	7,924.29
SEAFIRST PLAZA-TACOMA	%MICHELLE PIHL 701-5TH AVE,STE#4040		SEATTLE, WA 98104	-	2009040041	161.58
SEATTLE EYE BUILDING CORPORATION	4020 EAST MADISON STREET		SEATTLE, WA 98112	-	2008030010	342.00
SEATTLE FIRST NATIONAL BANK	701 FIFTH AVENUE, #4040		SEATTLE, WA 98104	358-1029	2008020011	7,005.99
SEATTLE FIRST NATIONAL BANK	701 FIFTH AVENUE, #4040		SEATTLE, WA 98104	272-8305	2008020022	2,116.89
SHERATON HOTEL, PARKING	C/O RANDY PORTER, 1320 BROADWAY PLAZA		TACOMA, WA 98402	-	2013060013	1,942.20
SINCLAIR, ROBERT	1106 NORTH JUNETT		TACOMA, WA 98406	-	2015070110	1,080.00
SMITH, KYLE & GAYLE	1533 BROADWAY		TACOMA, WA 98402	383-3976	2015050050	600.00
SMITH, KYLE & GAYLE	1533 BROADWAY		TACOMA, WA 98402	383-3976	2015050060	750.00
SMITH, KYLE W & GAYLE J	PO BOX #1573		TACOMA, WA 98401	-	2015050070	585.00
SMITH, KYLE W & GAYLE J	PO BOX #1573		TACOMA, WA 98401	-	2015050080	195.00
SMITH, KYLE W & GAYLE J	PO BOX #1573		TACOMA, WA 98401	-	2015050090	600.00
SOUND CARE, INC	1710 COURT C SOUTH		TACOMA, WA 98402	-	2017070022	2,737.44
STERLING INVESTMENTS, INC.	535 DOCK ST, STE 111		TACOMA, WA 98402	272-7071	2009070020	1,440.00
SUNWAY SERVICES, INC.	660 STRANDER BLVD.		SEATTLE, WA 98188	-	2007080010	579.60
SUPERCOPY PRINTING	C/O KEN ROBBLEE, 1214 PACIFIC AVENUE		TACOMA, WA 98402	-	2011040078	374.22
SWENSEN ENTERPRISES	1219 CRESO ROAD SOUTH, ROUTE #1 BOX #1673		SPANAWAY, WA 98387	272-9184	2011060010	7,262.55
SWENSEN, WILLIAM B.	1219 CRESO ROAD SOUTH, ROUTE #1 BOX #1673		SPANAWAY, WA 98387	531-2034	2011070010	594.00
SWENSEN, WILLIAM B.	1219 CRESO ROAD SOUTH, ROUTE #1 BOX #1673		SPANAWAY, WA 98387	531-2034	2011070020	360.00
SWENSEN, WILLIAM B.	1219 CRESO ROAD SOUTH, ROUTE #1 BOX #1673		SPANAWAY, WA 98387	531-2034	2011080010	234.00
SWENSEN, WILLIAM B.	1219 CRESO ROAD SOUTH, ROUTE #1 BOX #1673		SPANAWAY, WA 98387	531-2034	2011080020	360.00
SWENSEN, WILLIAM B.	1219 CRESO ROAD SOUTH, ROUTE #1 BOX #1673		SPANAWAY, WA 98387	531-2034	2011080030	180.00
TACOMA ART MUSEUM	C/O BARBARA JOHNS, 1123 PACIFIC AVE		TACOMA, WA 98402	272-4258	2011030043	348.12
TACOMA ART MUSEUM	C/O BARBARA JOHNS, 1123 PACIFIC AVE		TACOMA, WA 98402	272-4258	2011030044	20.16
TACOMA CENTER HOTEL ASSOCIATION	SHERATON TACOMA HOTEL, 1320 BROADWAY PLAZA		TACOMA, WA 98402	572-3200	2013060012	10,205.88
TACOMA PARKING ASSOCIATION	1302 PUYALLUP ST		SUMNER, WA 98390-1600	-	2009040026	213.75
TACOMA PARTNERSHIP	% J.R. REEVES, 1400 MARKET STREET		TACOMA, WA 98402	-	2013080011	2,534.04
TACOMA RESCUE MISSION	1512 PACIFIC AVE, P.O. BOX #1912		TACOMA, WA 98401-1912	383-4462	2015040030	450.00
TACOMA RUBBER STAMP	919 MARKET STREET		TACOMA, WA 98402	383-5433	2009070030	822.00
TED BROWN MUSIC COMPANY	C/O T. WARREN BROWN, 1121 BROADWAY PLAZA		TACOMA, WA 98402	272-3211	2011050080	450.00
TED BROWN MUSIC COMPANY	C/O T. WARREN BROWN, 1121 BROADWAY PLAZA		TACOMA, WA 98402	272-3211	2011050092	1,044.00

**B I A AMENDED FINAL ASSESSMENT ROLL
for the Fiscal Year - May 1, 1998 to April 30, 1999**

PROPERTY OWNER	PROPERTY OWNER ADDRESS	PHONE	PARCEL NUMBER	ASSESSMT TOTAL	9.00 CTS	SQ FT	A
TELCO COMMUNITY CREDIT UNION	%TRAMMELL CROW CO., 1148 BROADWAY PLAZA #310	-	2013050133	2,916.72	0	32,408	
TELCO COMMUNITY CREDIT UNION	%TRAMMELL CROW CO., 1148 BROADWAY PLAZA #310	-	2013050132	420.00	0		
THE BANK OF CALIFORNIA	% CONTROLLER-JACK RAY, 400 CALIFORNIA, 8TH FLOOR	15-765-210	2010030030	3,079.35	0	34,215	
THE DIAMOND STORE	C/O STEVE FARBER, 940 BROADWAY PLAZA, #114	272-1020	2009060070	900.00	0	6,000	
THE NEBLICK PARTNERSHIP	PO BOX 629	-	2008030020	270.00	0	3,000	
TIME MACHINE, THE	746 BROADWAY	272-7254	2007060110	793.80	0	8,820	
TOPPING, JAMES G. & PATRICIA	18919 - 22nd AVENUE EAST	922-5505	2009070040	1,470.00	0		
TOPPING, JAMES G. & PATRICIA	18919 - 22nd AVENUE EAST	922-5505	2009070060	810.00	0		
TOUCHSTONE LIMITED PARTNERSHIP	C/O PUGET SOUND BANK, MS5100 P.O. BOX 11500	593-3939	2011030010	5,400.00	0	60,000	
U.S. WEST COMMUNICATIONS	C/O US WEST, CORP TAX DEPT 6300 S. SYRACUSE WAY SUITE #7 ENGLEWOOD, CO 80111	-	2013050121	9,537.84	0	105,976	
UNION OF OPERATING ENGINEERS	C/O 1ST CAPITAL PARTNERS 1201 PAC. AVE. #1450	-	2012020014	1,050.00	0		
UNION OF OPERATING ENGINEERS	C/O 1ST CAPITAL PARTNERS 1201 PAC. AVE. #1450	-	2012020015	17,107.65	0	190,085	
UNION OF OPERATING ENGINEERS	C/O 1ST CAPITAL PARTNERS 1201 PAC. AVE. #1450	-	2012020016	17,107.56	0	190,084	
United Business Machines, ATTN: George Gregg	11050 118TH PLACE NE	682-2486	2019040090	1,134.00	0	7,200	
UNITED WAY % RICK ALLEN	P.O. BOX 2215	922-6676	2015020021	987.90	0		
UNITED WAY % RICK ALLEN	P.O. BOX 2215	922-6676	2015020030	742.50	0		
UNIVERSITY OF PUGET SOUND	C/O CONTROLLER-RAY BELL, 1500 NORTH WARNER STREET	756-3224	2009080069	4,176.00	0		
UNIVERSITY OF PUGET SOUND	C/O CONTROLLER-RAY BELL, 1500 NORTH WARNER STREET	756-3226	2009070082	1,034.67	0		
UNIVERSITY OF PUGET SOUND	C/O CONTROLLER-RAY BELL, 1500 NORTH WARNER STREET	756-3226	2009070083	6,017.76	0	66,864	
UNIVERSITY OF PUGET SOUND LAW SCHOOL	C/O CONTROLLER-CINDY MCNALLY, 1500 NORTH WARNER STR	756-3294	2009060080	3,582.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2018050010	163.20	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019040040	720.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	572-2500	2019040030	720.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	572-2500	2018040090	1,936.92	0	5,282	
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2018040070	675.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	265-6753	2018040080	360.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2018040010	64.53	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019040021	1,110.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019040022	270.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2018040030	1,421.55	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019060010	641.04	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019040010	397.50	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019050024	450.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019040050	720.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2018040060	1,800.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019060020	225.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019060030	225.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019060040	1,437.48	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019050010	300.00	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019050023	488.31	0		
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2018060030	360.00	0	4,000	

**BIA AMENDED FINAL ASSESSMENT ROLL
for the Fiscal Year - May 1, 1998 to April 30, 1999**

PROPERTY OWNER	PROPERTY OWNER ADDRESS	PHONE	PARCEL NUMBER	ASSESSMT TOTAL	SQ FT	CTS
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2018060040	600.00	0	0
UNIVERSITY OF WA, % REAL ESTATE OFFICE	418 SKINNER BUILDING, 1326 FIFTH AVENUE	272-7631	2019070010	628.92	6,988	0
UNIVERSITY OF WASHINGTON	#418 SKINNER BLDG, 1326 - 5TH AVE.	543-0054	2019050025	281.52	3,128	0
UNIVERSITY OF WASHINGTON	#418 SKINNER BLDG, 1326 - 5TH AVENUE	272-7631	2017060030	534.75	0	0
UNIVERSITY OF WASHINGTON	#418 SKINNER BLDG, 1326 - 5TH AVENUE	272-7631	2018060010	370.50	0	0
UNIVERSITY OF WASHINGTON	#418 SKINNER BLDG, 1326 - 5TH AVENUE	272-7631	2018060020	2,700.00	15,000	0
US BANK-TACOMA MAIN #185	%LK GLUR, CORP REAL ESTATE, PO BOX 8837 MO3...	-	2011050010	3,069.90	34,110	0
US BANK-TACOMA MAIN #185	%LK GLUR, CORP REAL ESTATE, PO BOX 8837 MO3...	-	2011050020	150.00	0	0
US BANK-TACOMA MAIN #185	%LK GLUR, CORP REAL ESTATE, PO BOX 8837 MO3...	-	2011050032	75.00	0	0
US BANK-TACOMA MAIN #185	%LK GLUR, CORP REAL ESTATE, PO BOX 8837 MO3...	-	2011050050	75.00	0	0
WA, Building Tacoma, % HERB SIMON & ASSOC.	1019 PACIFIC AVENUE, SUITE 1119	383-0700	2010030070	10,060.80	99,280	0
WASHINGTON MUTUAL SAVINGS BANK	C/O JOE BUSTAMANTE, 1201 3RD AVENUE, WMT 0708	461-3837	2010030041	322.50	0	0
WEYERHAEUSER	TAX DEPARTMENT, LHD29, PERRY CHRISTENSEN	-	2010010010	16,129.80	179,220	1
WILLIAM RILEY & CO. - Lea Armstrong owns now	718 FAWCETT AVENUE	383-3990	2007060120	1,329.12	14,768	0
WILLIAM RILEY AND COMPANY	718 FAWCETT AVENUE	383-3990	2007060014	1,300.11	12,382	0
WILLIAM RILEY AND COMPANY	718 FAWCETT AVENUE	383-3990	2007060015	39.15	435	0
WILLIAM RILEY AND COMPANY	718 FAWCETT AVENUE	383-3990	2007060030	540.00	0	0
WILLIAM RILEY AND COMPANY	718 FAWCETT AVENUE	383-3990	2007060040	540.00	0	0
WILLIAM RILEY AND COMPANY	718 FAWCETT AVENUE	383-3990	2007060060	810.00	0	0
WILLIAM RILEY AND COMPANY	718 FAWCETT AVENUE	383-3990	2007060100	1,831.68	20,352	0
WILLIAM RILEY AND COMPANY	718 FAWCETT AVENUE	383-3990	2015040040	600.00	5,000	0
WILLIAM RILEY AND COMPANY	718 FAWCETT AVENUE	272-2054	2009020010	945.00	10,500	0
WILLIAM SPARKMAN ASSOCIATES	C/O WILLIAM NEVINS, 110 SOUTH 9TH STREET	272-2054	2007040130	150.00	0	0
WILLIAM SPARKMEN PARKING INC.	C/O WILLIAM NEVINS-110 SOUTH 9TH STREET	272-2054	2007040140	2,700.24	6,939	0
WILLIAM SPARKMEN PARKING INC.	C/O WILLIAM NEVINS-110 SOUTH 9TH STREET	272-2054	2007040140	2,700.24	6,939	0
WOOLWORTH COMPANY, F.W.	PO BOX 2731	-	2009050090	2,760.00	23,000	0
WRIGHT, EDWARD S.	PO BOX 1878	272-5065	2015040080	228.24	2,536	0
WRIGHT, EDWARD S.	PO BOX 1878	272-5065	2015040090	194.40	2,160	0
YOUNG MEN'S CHRISTIAN ASSOCIATION	1002 SOUTH PEARL STREET	564-9622	2011080051	1,050.00	0	0
ZIMMERMAN, RONALD S.	74 CASTLE PARKWAY	627-1221	2007060020	1,080.00	0	0
ZIMMERMAN, RONALD S.	74 CASTLE PARKWAY	-	2007080065	730.11	0	0

480,901.59 3,570,533 32

Ordinance No. 26205

First Reading of Ordinance: MAR - 3 1998

Final Reading of Ordinance: MAR 10 1998

Passed: MAR 10 1998

Roll Call Vote:

MEMBERS	AYES	NAYS	ABSTAIN	ABSENT
Mr. Baarsma	✓			
Mr. Crowley	✓			
Mr. De Forrest				✓
Mr. Kirby	✓			
Dr. McGavick	✓			
Mr. Miller				✓
Mr. Phelps	✓			
Dr. Silas	✓			
Mayor Ebersole	✓			

MEMBERS	AYES	NAYS	ABSTAIN	ABSENT
Mr. Baarsma				
Mr. Crowley				
Mr. De Forrest				
Mr. Kirby				
Dr. McGavick				
Mr. Miller				
Mr. Phelps				
Dr. Silas				
Mayor Ebersole				