OFFICE OF THE HEARING EXAMINER CITY OF TACOMA		
		In the Matter of:
LOCAL IMPROVEMENT DISTRICT NO. 8643.	FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION (FINAL ASSESSMENT ROLL)	
A PUBLIC HEARING in the above-ca	aptioned matter considering the Final	
Assessment Roll for Local Improvement Distri	ct No. 8643 was held on January 14, 2021,	
pefore JEFF H. CAPELL, the Hearing Examin	er for the City of Tacoma. 1 The City of Tacoma	
the "City") appeared through Ralph Rodriguez	z, Local Improvement District Administrator for	
he City's Department of Public Works ("DPW	"). The evidentiary record in the matter was	
closed on January 15, 2021, after a brief extens	sion past conclusion of the hearing to allow for	
additional written comments to be submitted. N	None were received.	
The Hearing Examiner, having consider	red the evidence presented, having reviewed the	
ecords and files in the case, and being otherwi	se fully advised, makes the following:	
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¹ Due to National, State of Washington ("State") and Cit virus, the City closed the Tacoma Municipal Building to 2020. As a result, the public hearing in this matter was countries both internet visual and audio access, as well as separate FINDINGS, CONCLUSIONS ,	onducted virtually using Zoom teleconferencing with	

Tacoma Municipal Building 747 Market Street, Room 720

Tacoma, WA 98402-3768

(253)591-5195 FAX (253)591-2003 Hearing.examiner@cityoftacoma.org

AND RECOMMENDATION

(FINAL ASSESSMENT ROLL)

FINDINGS OF FACT

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- 1. On July 25, 2006, the Tacoma City Council adopted Ordinance No. 27510, which approved the formation of Local Improvement District No. 8643 (the "LID" or "LID 8643").² Ordinance No. 27510 provided for the construction of permanent pavement with storm drainage in the following locations:
 - 1) Union Avenue from North 24th Street to North 25th Street northbound (Segment 1);
 - 2) Washington Street from North 16th Street to North 18th Street (Segment 2);
 - 3) Wapato Street from South 50th Street to South 51st Street (Segment 3); and
 - 4) Huson Street from South 64th Street to South 66th Street (Segment 4).

The construction was to be done together with all other work necessary to complete the project in accordance with maps, plans, and specifications prepared and on file in the Office of the Director of Public Works. Ordinance No. 27510 is incorporated herein by reference as though fully set forth.

- 2. The Assessment Roll for LID 8643 was filed in the Office of the City Clerk on October 9, 2020, and the same shows the amount intended for assessment against each lot and parcel of land in payment of the cost and expense of the improvements previously referred to, and said roll has been opened for inspection by all parties interested therein.
- 3. Pursuant to applicable laws and at the direction of the Tacoma City Council taken on December 1, 2020 in their duly convened meeting, a public hearing on the Assessment Roll was set and then held by the Hearing Examiner on January 14, 2021.

² Local improvement districts may be referred to herein generically as "LID"s as well.

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4. The Notice of Filing of the Assessment Roll was published as required by law
on December 3 and 7, 2020. Notice of Public Hearing letters were mailed to owners of
record in the LID on December 10, 2020. An Affidavit of Publication has been filed with the
City Clerk. All procedures as provided for by law with respect to adoption of the
Assessment Roll have been taken, including, but not limited to, mailing notices regarding
the Assessment Roll hearing to owners of record on December 10, 2020. Rodriguez
Testimony; Ex. C-1, Ex. C-3, Ex. C-4.

- 5. The final project cost is \$1,178,888.37 which consists of \$191,069.65 being assessed to property owners. The amount assessed to property owners in the LID includes \$60,978.90 worth of work requested by individual property owners and assessed to each requesting owner directly. The City contributed \$663,699.54 to the total project cost. Within that amount, the City's Wastewater Utility (ENV-00471) contributed \$151,421.16, and the City's Surface/Storm Water Utility (ENV-00349-02) contributed \$172,698.02. The LID is proposed to be a 10-year assessment roll. The proposed final assessments are based on the cost per Assessable Unit of Frontage (AUF) being \$52.00 (fixed rate).
- 6. The following figures show a comparison between the estimated costs and final costs distribution by segment for the LID:

Segment 1 – Union Avenue from North 24th Street to North 25th Street (northbound)

Estimated

Total Assessed to Property Owners \$ 13,293.90 City Contribution \$121,706.10 Estimated Segment Cost \$135,000.00

Actual

FINDINGS, CONCLUSIONS, AND RECOMMENDATION (FINAL ASSESSMENT ROLL)

1	Amount Assessed to Property Owner	
2	Supplemental Work Total Assessed to Property Owners	+ 298.10 \$ 13,591.85
_	City Contribution	\$123,128.55
3	Surface Water Utility (ENV-00349-02)	•
	Wastewater Utility (ENV-00471)	\$ 86,707.80
4	TOTAL Segment Cost	\$241,177.03
5	Segment 2 - Washington Street from North 16th	Street to North 18st Street
6	Estimated Total Assessed to Property Owners	\$ 25,862.50
	City Contribution	\$ 25,862.50 \$ 99,137.50
7	Estimated Segment Cost	\$125,000.00
8	Actual	Ф 25 97275
9	Amount Assessed to Property Owners	
	Supplemental Work Total Assessed to Property Owners	+ 14,010.35 \$ 39,873.00
10	City Contribution	\$142,612.61
	Storm Sewer Utility	\$ 6,178.18
11	Wastewater Utility (ENV-00471)	\$ 62,809.59
	TOTAL Segment Cost	\$251,473.38
12	TOTAL Segment Cost	\$231,473.36
	Segment 3 - Wapato Street from South 50th Str	eet to South 51st Street
13	Estimated	
	Total Assessed to Property Owners	\$ 31,111.60
14	City Contribution	\$ 94,888.40
	Surface Water Management Fund	\$ 9,000.00
15	Estimated Segment Cost	\$135,000.00
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16	<u>Actual</u>	
17	Amount Assessed to Property Owner	
17	Supplemental Work	+ 9,399.50
10	Total Assessed to Property Owners	\$ 40,511.10
18	City Contribution	\$133,869.27
10	Surface Water Utility (ENV-00349-02)	\$ 26,608.46
19	TOTAL Segment Cost	\$200,988.83
20	Segment 4 - Huson Street from South 64th Stree	et to South 66th Street
	<u>Estimated</u>	
21	Total Assessed to Property Owners	\$ 59,823.40
	City Contribution	\$310,176.60
	Surface Water Construction Fund	<u>\$ 70,000.00</u>
	Estimated Segment Cost	\$440,000.00
	FINDINGS, CONCLUSIONS,	City of Tacoma
	AND RECOMMENDATION	Office of the Hearing Examiner Tacoma Municipal Building
	(EINAL ACCECMENT DOLL)	747 Market Street. Room 720

- 4 -

(FINAL ASSESSMENT ROLL)

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1	11. The verbatim digital transcript in the referred-to matter is in the custody of the
2	Examiner's Office, the file is in the custody of the City Clerk, and both are available for
3	review by the Council and any interested party.
4	12. Any Conclusion of Law hereinafter stated which may be deemed to be a
5	Finding of Fact herein is hereby adopted as such.
6	From these Findings of Fact the Examiner makes the following:
7	CONCLUSIONS OF LAW:
8	The DPW has complied with all applicable laws with respect to approval and
9	confirmation of the Assessment Roll for LID 8643.
10	2. An improvement constructed under an LID is presumed to benefit properties
11	within the LID on an equitable basis, and the assessments are presumed to have been made
12	fairly and legally. Hasit, LLC v. City of Edgewood, 179 Wn. App. 917, 935, 320 P.3d 163, 172
13	(2014); Abbenhaus v. Yakima, 89 Wn.2d 855, 860-61, 576 P.2d 888 (1978); see also Bellevue
14	Plaza v. Bellevue, 121 Wn.2d 397, 402-403, 851 P.2d 662 (1993); Hansen v. L.I.D., 54 Wn.
15	App. 257-62, 773 P.2d 436 (1989). Consistent with the foregoing case law, Tacoma Municipa
16	Code (TMC) 1.23.070.B, provides in pertinent part:
17	"In regard to Local Improvement District assessments, the
18	assessment roll presented by the Department of Public Works or the Department of Public Utilities shall be presumed to be legally
19	correct; and a party contesting a proposed Local Improvement District assessment shall have the burden of establishing, by a
20	preponderance the evidence, that the method of assessment was founded on a 'fundamentally wrong basis' and does not properly
21	reflect the special benefits resulting from the improvements constructed."

FINDINGS, CONCLUSIONS, AND RECOMMENDATION (FINAL ASSESSMENT ROLL) City of Tacoma
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1	No party appeared to contest the Assessment Roll or to offer any testimony or other evidence
2	contesting the City's calculations in support of the Assessment Roll.
3	3. The evidence demonstrates that the proposed Assessment Roll conforms to
4	applicable legal requirements. The City Council should adopt an ordinance assessing the
5	property owners for benefits conferred under LID 8643, as that LID was previously created by
6	the City Council, and the Assessment Roll for LID 8643 should be approved and confirmed. A
7	copy of the City's proposed LID Roll is attached to this Recommendation as Attachment 1.
8	4. Any Finding of Fact hereinbefore stated which may more properly be deemed or
9	considered a Conclusion of Law is hereby adopted as such.
10	From these Findings of Fact and Conclusions of Law the Hearing Examiner enters this
11	RECOMMENDATION:
12	It is the recommendation of the Hearing Examiner that the Assessment Roll for
13	Local Improvement District No. 8643 be approved.
14	DATED this 27th day of January, 2021.
15	MARRIE
16	JEFF H. CAPELL, Hearing Examiner
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NOTICE

RECONSIDERATION/APPEAL OF EXAMINER'S RECOMMENDATION

RECONSIDERATION:

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

APPEALS TO CITY COUNCIL OF EXAMINER'S RECOMMENDATION:

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

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

GENERAL PROCEDURES FOR APPEAL:

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

- 1. The written request for review shall also state where 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 tapes. If a person desires a written transcript, he or she shall arrange for transcription and pay the cost thereof.

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