RECEIVED JUN 0.9 2017 CITY CLERK'S OFFICE

OFFICE OF THE HEARING EXAMINER CITY OF TACOMA

In the Matter of:

LOCAL IMPROVEMENT DISTRICT NO. 8645.

NOTICE OF APPEAL OF HEARING EXAMINER'S FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION

Appellant, the YWCA PIERCE COUNTY ("YWCA"), a Washington non-profit corporation, hereby appeals the Findings of Fact, Conclusions of Law, and Recommendation of the Hearing Examiner issued in this matter on May 26, 2017 ("Recommendation"), pursuant to Tacoma Municipal Code ("TMC") Chapter 1.70.

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I. FACTS AND UNDERLYING RECOMMENDATION

On April 18, 2006, the Tacoma City Council ("Council") adopted Substitute Ordinance No. 27475, which approved formation of Local Improvement District No. 8645 (the "LID"). (**Recommendation at 2, FOF 1**). Actual construction activity of the LID was completed in 2011, but final contractor payments were not finalized until late 2012. (*Id.* at 4, FOF 4).

Over five years after the completion of construction, the Final Assessment Roll for the LID was filed in the Office of the City Clerk, assessing amounts against each property benefited by the LID for the payment of the costs and expenses of the LID improvements. (*Id.*, FOF 5). The final total assessed to property owners within the LID was \$7,644,443.17, far higher than the original estimate of \$3,915,000.00. (*Id.* at 5, FOF 8). The YWCA, a non-profit agency that owns three commercial parcels and two vacant parcels within the LID,¹ was assessed a total of \$427,137.00. (*See* Exhibit A, LID Assessment on YWCA). A public hearing on the Final

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¹ The relevant properties are Tax Parcel Nos. PA2004060020, PA2004060010, PA2004050020, PA2004050070, and PA2004050012.

Assessment Roll was conducted by the Hearing Examiner on March 29 and March 30, 2017. (*Id.* at 4, FOF 6).

The Final Assessment ("Assessment") is based on a Special Benefits Study prepared by Valbridge Property Advisors, Inc. ("Valbridge Study"). (*Id.* at 5, FOF 8). The Valbridge Study's methodology did not involve an individualized appraisal of each of the over 400 properties, but rather determined an initial value for the type or category of property before the LID improvements were constructed. (*Id.* at 6, FOF 10). An additive factor was then calculated for each type or category of property based on a value analysis, and the figure was added to the original value to determine the value post-improvement. (*Id.*). Relevant to the issues in this appeal, the Valbridge Study calculated a four percent additive factor for office, retail, and commercial properties largely based on vacancy rates and walkability—rather than more standard recognized appraisal techniques such as income analysis and sales comparisons. (*Id.* at 15, FOF 30).

Property owner William Riley provided a competing review of the assessments produced by Barbara Montro ("Montro Review"). (*Id.* at 14, FOF 28). The Montro Review critiqued the Valbridge Study's reliance on vacancy rates and walkability, rather than income analysis and sales comparisons, and concluded that the four percent additive factor for office, retail, and commercial properties was "erroneous and unsupported by proper data and analysis." (*Id.* at 16, FOF 32–34).

After review of the two competing analyses, the Hearing Examiner found that while the "Valbridge Study has some rationale to support an increase in values...the level of detail and justification using recognized appraisal techniques for quantifying the amount of increase is weak." (*Id.* at 17, FOF 35). As a result, the Hearing Examiner concluded that "there is evidence that...the methodology used to substantiate the assessments was incomplete or erroneously applied." (*Id.* at 31, Conclusion 6). The Hearing Examiner went on to conclude that "Office/Retail/Commercial property is not recommended for confirmation...[and that]

NOTICE OF APPEAL OF HEARING EXAMINER'S FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION - 2 -

further appraisal analysis is needed to support the 4 percent benefit suggested for this type of property." (*Id.* at 32, Conclusion 6(c)). Specifically, the Hearing Examiner determined that the "evidence was insufficient to support the specific 4 percent adjustment applied in the Valbridge Study." (*Id.*).

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Despite these findings and conclusions, the Hearing Examiner recommended The City Council approve the Assessment in its entirety "after implementation of the modifications" suggested in the Recommendation. (*Id.* at 33, Reco.). As to the four percent adjustment applied to office, retail, and commercial properties, the Recommendation suggested that the Council "may wish to consider requesting further appraisal analysis...to more fully document the basis for selecting a 4 percent increase" prior to approval of the Assessment. (*Id.* at 32, Conclusion 6(c)).

II. RIGHT TO APPEAL

The YWCA has the right to appeal the Recommendation pursuant to TMC 1.70.010 as a result of the following:

- 1. The YWCA owns commercial property in the LID that is the subject of the Assessment and Recommendation;
- 2. The YWCA was assessed a total of \$427,137.00 in the Assessment;

3. The YWCA was a party to the Hearing Examiner's Decision;

 A favorable decision will substantially redress the harm to the YWCA from the erroneous four percent adjustment used to calculate the assessment on the YWCA's commercial properties.

III. STANDARD OF REVIEW AND ASSIGNMENTS OF ERROR

Under TMC 1.70.010.C, the City Council may grant relief from the recommendation of the Hearing Examiner when an appellant establishes any of the following:

(a) The Hearing Examiner is engaged in unlawful procedure or failed to follow a prescribed process, unless the error was

NOTICE OF APPEAL OF HEARING EXAMINER'S FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION - 3 -

 harmless; (b) The recommendation is an erroneous interpretation of the law; (c) The recommendation is not supported by evidence that is substantial when viewed in light of the whole record before the Council; and (d) The recommendation is a clearly erroneous application of the law to the facts.
TMC 1.70.010.C.
The YWCA assigns error to the Hearing Examiner's Findings of Fact, Conclusions of
Law, and Recommendation in the following respects:
1. The Hearing Examiner erred in FOF 35 by determining that the "Valbridge Study has
some rationale to support an increase in values" for office, retail, and commercial
properties, and that the "level of detail and justification using recognized appraisal
techniques for quantifying the amount of increase is weak." Recommendation, FOF 35.
In fact, there is no evidentiary support for the four percent adjustment assigned to office,
retail, and commercial properties. The Hearing Examiner's determination that "some"
support existed for the four percent adjustment is not supported by substantial evidence.
TMC 1.70.010C(c).
2. The Hearing Examiner erred in Conclusion 6 by recommending approval of the
Assessment despite the City of Tacoma's failure to meet its burden of proof under Hasit
LLC v. City of Edgewood, 179 Wn. App. 917, 936-37, 320 P.3d 163 (2014) to establish
that the four percent adjustment applied to office, retail, and commercial properties was
sufficiently supported by evidence in the record. The proper remedy for the City of
Tacoma's failure to meet its burden of proof under <i>Hasit</i> is to decline confirmation of the
four percent adjustment, and order a new assessment study open to public participation
and comment. See id. As a result, the Hearing Examiner's decision to recommend
approval subject to modifications is an erroneous interpretation of the law, and/or is not
supported by substantial evidence, and/or is a clearly erroneous application of the law to

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the facts. TMC 1.70.010.C(b)-(d).

3. The Hearing Examiner erred in Conclusion 6(c) to the extent that the Hearing Examiner's recommendation to approve the Assessment after the Council reviews "additional appraisal analysis" suggests that any additional appraisal analysis will not be open to public review, comment, and challenge. Failure to open additional appraisal analysis to public participation strips interested parties of the fundamental right to due process. *See Hasit*, 179 Wn. App. 917, 952, 320 P.3d 163 (2014). The Hearing Examiner's recommendation that the Council can review additional appraisal analysis without public participation is an erroneous interpretation of the law. TMC 1.70.010.C(b).

As a result, the City Council should grant the YWCA relief from the Recommendation of the Hearing Examiner under TMC 1.70.010.C.

IV. REQUEST FOR RELIEF

For all of the above reasons, the YWCA respectfully requests that the City Council deny approval of the Assessment as it pertains to office, retail, and commercial properties. The YWCA further requests that the City Council order a new assessment study—open to public participation, comment, and challenge—in order to determine the appropriate special benefit conferred to office, retail, and commercial properties within the LID.

DATED this 9th day of June, 2017.

PHILLIPS BURGESS PLLC

Bv: Heather L. Burgess, WSBA #28477

Kent van Alstyne, WSBA #49982 Attorneys for Appellant YWCA

NOTICE OF APPEAL OF HEARING EXAMINER'S FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION - 5 -

EXHIBIT A LID ASSESSMENT ON YWCA

RECEIVED JUN 09 2017 CITY CLERK'S OFFICE



CITY TREASURER - L.I.D. SECTION P.O.BOX 1175 TACOMA, WA 98401-1175 COM2 PHONE: 253-591-5832

03/02/2017

NOTICE OF ASSESSMENT HEARING

To be held at 09:00AM on 03/29/2017

#0006004029058#

YWCA PIERCE COUNTY 405 BROADWAY TACOMA WA 98402-3904

Local Improvement District No: 8645 for Paving Property Address: 416 BROADWAY TACOMA WA 98402-3905

PA2004060020 Tax Parcel No: Legal Description: Last changed: 12/29/06 Section 32 Township 21 Range 03 Quarter 44 : NEW TACOMA L 6 THRU 9 B

NOTICE OF HEARING ONLY THIS IS NOT A BILL

LID Number: 8645 Assessment Number: 00103 \$121,510.00 Assessment Amount:

As the construction of the Local Improvement District has now been completed, your property will be assessed in the amount shown above. The final assessment roll for the Local Improvement District has been prepared as required by law and is on file and open to inspection at the office of the City Clerk at 733 Market Street, Room 11, Tacoma, Washington. Should you desire additional information, please call our office (phone and address above) or the Engineer's Office (253 591-5522 or 253 591-5338).

In compliance with State of Washington statutes, a hearing will be held before the Hearings Examiner in TMB COUNCIL CHAMBERS at 09:00AM on 03/29/2017.

This hearing is to correct any irregularities or errors that may have occurred in assessing your property and is not for the purpose of discussing the advisability of the project, as the decision to create this district was made at a previous hearing, and construction of this project is now complete.

All persons who desire to object to this assessment roll because of irregularities, omissions, or errors may file written objections with the City Clerk at said hearing or prior to the date fixed for said hearing and make his or her recommendations to the City Council. Thereafter the City Council will either adopt or reject these recommendations and by ordinance confirm the assessment roll.

In order for an objection to be considered valid, it must include proof that the property is not being benefited to the amount of the assessment. One form of such proof would be an appraisal showing the value of the property with and without the improvements. All objections should state clearly the grounds of the objections and should contain lot, block and addition, section, tax number or other identifying description of the property. All objections not made timely, in writing, and in the manner



03/02/2017

NOTICE OF ASSESSMENT HEARING

To be held at 09:00AM on 03/29/2017

#0006004029049#

YWCA PIERCE COUNTY 405 BROADWAY TACOMA WA 98402-3904

Local Improvement District No: 8645 for Paving Property Address: 408 BROADWAY TACOMA WA 98402-3905

Tax Parcel No: PA2004060010 Legal Description: Last changed: 12/29/06 Section 32 Township 21 Range 03 Quarter 44 ; NEW TACOMA L 1 THRU 5 B

NOTICE OF HEARING ONLY THIS IS NOT A BILL

LID Number: 8645 Assessment Number: 00102 Assessment Amount: \$151,888.00

As the construction of the Local Improvement District has now been completed, your property will be assessed in the amount shown above. The final assessment roll for the Local Improvement District has been prepared as required by law and is on file and open to inspection at the office of the City Clerk at 733 Market Street, Room 11, Tacoma, Washington. Should you desire additional information, please call our office (phone and address above) or the Engineer's Office (253 591-5522 or 253 591-5338).

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03/02/2017

NOTICE OF ASSESSMENT HEARING

To be held at 09:00AM on 03/29/2017

#0006004029021#

YWCA PIERCE COUNTY 405 BROADWAY TACOMA WA 98402-3904

Local Improvement District No: 8645 for Paving Property Address: 405 BROADWAY TACOMA WA 98402-3904

Tax Parcel No: PA2004050020 Legal Description: Last changed: 06/17/14 Section 32 Township 21 Range 03 Quarter 44 : NEW TACOMA L 5 & 6 B

NOTICE OF HEARING ONLY THIS IS NOT A BILL

LID Number: 8645 Assessment Number: 00100 Assessment Amount: \$81.305.00

As the construction of the Local Improvement District has now been completed, your property will be assessed in the amount shown above. The final assessment roll for the Local Improvement District has been prepared as required by law and is on file and open to inspection at the office of the City Clerk at 733 Market Street, Room 11, Tacoma, Washington. Should you desire additional information, please call our office (phone and address above) or the Engineer's Office (253 591-5522 or 253 591-5338).

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03/02/2017

NOTICE OF ASSESSMENT HEARING

To be held at 09:00AM on 03/29/2017

#0006004029012#

YWCA PIERCE COUNTY 405 BROADWAY TACOMA WA 98402-3904

Local Improvement District No: 8645 for Paving Property Address: 405 BROADWAY TACOMA WA 98402-3904

Tax Parcel No: PA2004050070 Legal Description: Last changed: 06/17/14 Section 32 Township 21 Range 03 Quarter 44 : L 3 & 4 B 405

NOTICE OF HEARING ONLY THIS IS NOT A BILL

LID Number: 8645 Assessment Number: 00099 Assessment Amount: \$52,293.00

As the construction of the Local Improvement District has now been completed, your property will be assessed in the amount shown above. The final assessment roll for the Local Improvement District has been prepared as required by law and is on file and open to inspection at the office of the City Clerk at 733 Market Street, Room 11, Tacoma, Washington. Should you desire additional information, please call our office (phone and address above) or the Engineer's Office (253 591-5522 or 253 591-5338).

In compliance with State of Washington statutes, a hearing will be held before the Hearings Examiner in TMB COUNCIL CHAMBERS at 09:00AM on 03/29/2017.

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03/02/2017

NOTICE OF ASSESSMENT HEARING

To be held at 09:00AM on 03/29/2017

#0006004029003#

YWCA PIERCE COUNTY 405 BROADWAY TACOMA WA 98402-3904

Local Improvement District No: 8645 for Paving Property Address: 401 BROADWAY TACOMA WA 98402-3904

Tax Parcel No: PA2004050012 Legal Description: Last changed: 06/17/14 Section 32 Township 21 Range 03 Quarter 44 : BEG AT NE COR OF L 1 BLK

NOTICE OF HEARING ONLY THIS IS NOT A BILL

LID Number: 8645 Assessment Number: 00098 Assessment Amount: \$20,141.00

As the construction of the Local Improvement District has now been completed, your property will be assessed in the amount shown above. The final assessment roll for the Local Improvement District has been prepared as required by law and is on file and open to inspection at the office of the City Clerk at 733 Market Street, Room 11, Tacoma, Washington. Should you desire additional information, please call our office (phone and address above) or the Engineer's Office (253 591-5522 or 253 591-5338).

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1	DECLARATION OF SERVICE				
		C			
2	I, Alexandra Holttum, declare under penalty of perjury under the laws of the State	10			
3	3 Washington that the following is true and correct:				
4	I am a resident of the State of Washington over the age of 18 years and not a party to the	ne			
5	within entitled cause. I am employed by the law firm of Phillips Burgess PLLC, whose address	is			
6	724 Columbia Street NW, Suite 320, Olympia, Washington 98501.				
7	On the date indicated above the signature line below, I sent out for service upon the below	V -			
8	listed party at the address and in the manner described below, the following documents filed in the	ne			
9	above-captioned action:				
10	• Notice of Appeal of Hearing Examiner's Findings of Fact, Conclusions	of			
11	Law, and Recommendation.				
12	William A. Abbott 🛛 🖾 U.S. Mail, postage prepaid				
13	Helen M. Abbott Hand Delivered				
15	505 Broadway, Unit 410 🛛 Overnight Courier				
14	Tacoma, WA 98402				
15	Electronically via email:				
16	Rocky Anderson 🛛 🖾 U.S. Mail, postage prepaid				
10	1300US LLC				
17	727 Opera Alley 🗌 Overnight Courier				
10	Tacoma, WA 98402 Electronic Court Efile				
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19	Roxanne Auge 🛛 🖾 U.S. Mail, postage prepaid				
20	525 Broadway, Unit 109 Hand Delivered				
	Tacoma, WA 98402				
21	Electronic Court Efile				
22	Electronically via email:				
23	Margaret Y. Archer 🛛 U.S. Mail, postage prepaid				
	Gordon Thomas Honeywell 🛛 Hand Delivered				
24	P.O. Box 1157				
25	Tacoma, WA 98401 Electronic Court Efile				
	Electronically via email:				
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DECLARATION OF SERVICE - 1

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Terry Balish 235 Broadway, Unit 560	U.S. Mail, postage prepaid
Tacoma, WA 98402	□ Overnight Courier
	Electronic Court Efile
	Electronically via email:
Steven Bellinghausen	U.S. Mail, postage prepaid
714 Market Street, Unit 301	Hand Delivered
Tacoma, WA 98402	
raconia, wA 98402	Overnight Courier Electronic Court Efile
	A D COUCHER IN AND INTERVIENT IN ANY ACCESSION AND INCLUSION AND A DISTRIBUTION
	Electronically via email:
Richard A. Beszhak	U.S. Mail, postage prepaid
714 Market Street, Unit 401	Hand Delivered
Tacoma, WA 98402	Overnight Courier
	Electronic Court Efile
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Invite I. Due also	
Jamie L. Brooks	U.S. Mail, postage prepaid
Brenda Gasper Brooks Dental Studio	Hand Delivered
	Overnight Courier
732 Broadway, Suite 101	Electronic Court Efile
Tacoma, WA 98402	Electronically via email:
Nancy Brown	U.S. Mail, postage prepaid
714 Market Street, Unit 502	Hand Delivered
Tacoma, WA 98402	Overnight Courier
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Creat & Dessin	
Grant S. Degginger	U.S. Mail, postage prepaid
Lane Powell	Hand Delivered
1420 5 th Avenue, Suite 4200	Overnight Courier
Seattle, WA 98101	Electronic Court Efile
	Electronically via email:
David K. Fisher	U.S. Mail, postage prepaid
Fisher Architects	Hand Delivered
708 Market Street, Unit 415	Overnight Courier
Tacoma, WA 98402	□ Electronic Court Efile
	Electronically via email:

DECLARATION OF SERVICE - 2

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Henry F. George IV	U.S. Mail, postage prepaid
Metera Investments	Hand Delivered
732 Broadway, Unit 302	Overnight Courier
Tacoma, WA 98402	Electronic Court Efile
	Electronically via email:
Norma Rae Grigsby	U.S. Mail, postage prepaid
Paul Grigsby	Hand Delivered
633 NW 116 th Street	Overnight Courier
Seattle, WA 98177	Electronic Court Efile
	Electronically via email:
Julie D. Hill	U.S. Mail, postage prepaid
235 Broadway, Unit 600	Hand Delivered
Tacoma, WA 98402	Overnight Courier
	Electronic Court Efile
	Electronically via email:
Blaine Johnson	U.S. Mail, postage prepaid
714 Market Street, Unit 201	Hand Delivered
Tacoma, WA 98402	Overnight Courier
	Electronic Court Efile
	Electronically via email:
Stella J. Jones	U.S. Mail, postage prepaid
525 Broadway, Unit 103	Hand Delivered
Tacoma, WA 98402	□ Overnight Courier
	Electronic Court Efile
	□ Electronically via email:
Tom Krilich	U.S. Mail, postage prepaid
Granville Condominium Homeowners	Hand Delivered
Association	Overnight Courier
207 Broadway, Unit 400	Electronic Court Efile
Tacoma, WA 98402	Electronically via email:
Eric Lawrence	U.S. Mail, postage prepaid
Michelle Spicer	Hand Delivered
505 Broadway, Unit 602	Overnight Courier
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Tacoma, WA 98402	Electronic Court Efile

Madelynn Leifson	U.S. Mail, postage prepaid
525 Broadway, Unit 309	Hand Delivered
Tacoma, WA 98402	Overnight Courier
	Electronic Court Efile
	Electronically via email:
Darrel Lowe	U.S. Mail, postage prepaid
Owens Financial Group	Hand Delivered
P.O. Box 2400	Overnight Courier
Walnut Creek, CA 94595	Electronic Court Efile
	Electronically via email:
Ann H. Marinkovich	U.S. Mail, postage prepaid
525 Broadway, Unit 205	Hand Delivered
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Tacoma, WA 98402	Electronic Court Efile
	Electronically via email:
Linda Merelle	U.S. Mail, postage prepaid
744 Market Street, Unit 306	Hand Delivered
Tacoma, WA 98402	Overnight Courier
	Electronic Court Efile
	Electronically via email:
J. Stanley Miner	U.S. Mail, postage prepaid
Carole Ford	Hand Delivered
J. Patrick Nagle	Overnight Courier
City of Destiny, LLC	Electronic Court Efile
759 Market Street	□ Electronically via email:
Tacoma, WA 98402	
Alexandra Manara	U.S. Mail, postage prepaid
Alexandra Moravee	
Dorothy M. Denton	Hand Delivered
SPI Enterprise, Inc.	Overnight Courier
701 SUL Arro Cruito E700	
701 5 th Ave, Suite 5700	Electronic Court Efile
701 5 th Ave, Suite 5700 Seattle, WA 98104	□ Electronic Court Efile □ Electronically via email:
Seattle, WA 98104 Max Mojarab	Electronically via email:
Seattle, WA 98104	 Electronically via email: U.S. Mail, postage prepaid Hand Delivered
Seattle, WA 98104 Max Mojarab 1300US LLC	 Electronically via email: U.S. Mail, postage prepaid

Hugh Moore 505 Broadway, Unit 409 Tacoma, WA 98402	 U.S. Mail, postage prepaid Hand Delivered Overnight Courier Electronic Court Efile Electronically via email:
Passages Ventures, LLC c/o The Passages Partnership, Inc. Attn: Warren D. Foster 708 Broadway, Unit M113 Tacoma, WA 98402 Paul Patino Kim Patino 525 Broadway, Unit 401 Tacoma, WA 98402	☑ U.S. Mail, postage prepaid ☑ Hand Delivered ☑ Overnight Courier ☑ Electronic Court Efile ☑ Electronically via email: ☑ U.S. Mail, postage prepaid ☑ Hand Delivered ☑ Overnight Courier ☑ Electronic Court Efile ☑ Electronic Court Efile ☑ Electronic Court Efile
William Riley 738 Broadway, Suite 201 Tacoma, WA 98402	 U.S. Mail, postage prepaid Hand Delivered Overnight Courier Electronic Court Efile Electronically via email:
Judy Robinette 744 Market Street, Unit 403 Tacoma, WA 98402	 ☑ U.S. Mail, postage prepaid ☑ Hand Delivered ☑ Overnight Courier ☑ Electronic Court Efile ☑ Electronically via email:
Douglas A. Sloane 505 Broadway, Unit 906 Tacoma, WA 98402	 ☑ U.S. Mail, postage prepaid ☑ Hand Delivered ☑ Overnight Courier ☑ Electronic Court Efile ☑ Electronically via email:
Larry L. Strege 505 Broadway, Unit 600 Tacoma, WA 98402	 U.S. Mail, postage prepaid Hand Delivered Overnight Courier Electronic Court Efile Electronically via email:

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Patricia A. Wagner	U.S. Mail, postage prepaid
235 Broadway, Unit 240	Hand Delivered
Tacoma, WA 98402	U Overnight Courier
	Electronic Court Efile
	Electronically via email:
Alex White	U.S. Mail, postage prepaid
Evergreen Investments of WA, LLC	Hand Delivered
744 Market Street, Unit 102B	Overnight Courier
Tacoma, WA 98402	□ Electronic Court Efile
	□ Electronically via email:
Jacqueline Wihby	U.S. Mail, postage prepaid
201 Broadway, Unit A	Hand Delivered
Tacoma, WA 98402	Overnight Courier
	Electronic Court Efile
	Electronically via email:
The Winthrop LP	U.S. Mail, postage prepaid
c/o Redwood Housing Partners, LLC	Hand Delivered
Attn: Ryan Fuson	Overnight Courier
329 Primrose Road, Unit 347	Electronic Court Efile
Burlingame, CA 94010	\Box Electronically via email:
Tacoma City Clerk's Office	U.S. Mail, postage prepaid
747 Market Street, # 220	Hand Delivered
Tacoma, WA 98402	Overnight Courier
	Electronic Court Efile
	Electronically via email:
Ralph Rodriguez	U.S. Mail, postage prepaid
City of Tacoma Public Works	Hand Delivered
747 Market Street, #408	Overnight Courier
Tacoma, WA 98402	Electronic Court Efile
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Michael Corrigon	U.S. Mail. postage prepaid
Michael Garrison	, F =
City of Tacoma Public Works	Hand Delivered
747 Market Street, #408	Overnight Courier
Tacoma, WA 98402	Electronic Court Efile
	Electronically via email:

DECLARATION OF SERVICE - 6

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Liz Wheeler	U.S. Mail, postage prepaid
City of Tacoma Finance Department	Hand Delivered
747 Market Street	Overnight Courier
Room 132	Electronic Court Efile
Tacoma, WA 98402	Electronically via email:

DATED at Tacoma, Washington this _____ day of June, 2017.

buno

Alexandra Holttum Legal Assistant

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