

**OFFICE OF THE HEARING EXAMINER**  
**CITY OF TACOMA**

**In the Matter of:**

**HEX-2021-013**

**Formation of Proposed  
Local Improvement District No. 7732**

**FINDINGS OF FACT,  
CONCLUSIONS OF LAW,  
AND RECOMMENDATION**

A **PUBLIC HEARING** on the above-captioned matter was held on June 28, 2021, before JEFF H. CAPELL, the Hearing Examiner for the City of Tacoma (“City”). The record was left partially open until July 2, 2021, for City staff to submit in writing some technical information that had been referenced at the hearing, and for people living within the proposed Local Improvement District’s boundaries (the “LID Area” defined further at Finding of Fact 6,<sup>1</sup> below) to register additional support or opposition.

The following property owners from the LID Area testified at the hearing:

- Anthony J. Anderson, 7502 N. 15th Street,
- Samuel E. Adams, 1701 N. Cascade Avenue,
- Cynthia L. Crose, 1720 N. Cascade Avenue,
- Roger C. Jones, 1511 N. Cascade Avenue,
- Jerrie Richards, 1521 N. Cascade Avenue,
- Andrew E. Thatcher, 1546 N. Fir Street, and
- Michael E. Crider, 1538 N. Cascade Avenue.

Ralph Rodriguez, City LID Administrator, testified for the City.<sup>2</sup>

The Examiner, having considered the testimony and evidence presented, having

<sup>1</sup> Findings of Fact are cited hereafter using the abbreviation “FoF.”

<sup>2</sup> All listed individuals’ testimony will be cited using last names only.

1 reviewed the file, and being otherwise fully advised, makes the following:

2 **FINDINGS OF FACT:**

3 1. Starting in the spring of 2018, City Public Works staff began contacting property  
4 owners in the LID Area regarding possible paving and other street improvements in their  
5 neighborhood. Discussions that followed included the possibility of forming Local Improvement  
6 Districts (referred to generally as an “LID”) to cover the cost of some of the potentially available  
7 menu of improvements. Public meetings were noticed and held. During the course of these  
8 contacts and meetings, many property owners expressed the desire to have the above ground utility  
9 wires in the area undergrounded through the LID process. *Rodriguez Testimony, Crose*  
10 *Testimony; Ex. C-1, Ex. C-2.1, Ex. C-2.2, Ex. C-2.3, Ex. C-7.*

11 2. This stated desire to underground led to City LID staff circulating the document  
12 titled “Advisory Survey for Local Improvement” Number 8640 (“Survey 8640”), using it to  
13 assess more accurately the level of interest in undergrounding the LID Area’s utility lines.  
14 Rodriguez testified that circulating an advisory survey, as was done here, complies with City LID  
15 policy. LID advisory surveys are, however, simply a tool the City uses to assess interest at the  
16 preliminary stages of the LID process, and to see whether a potential LID should keep moving  
17 forward in the process. They are not a formal vote, and signing an advisory survey is not binding  
18 on property owners when an LID goes forward to hearing. Here, Survey 8640 appeared to indicate  
19 that “Property owners representing 67.01% of the assessments” preliminarily supported formation  
20 of the LID. *Rodriguez Testimony; Exs. C-3.1~C-4.6.*

1           3.     Because Survey 8640 showed the initial level of support at 67.01%, City staff began  
2 the process of moving the LID forward to a formal hearing and decision on formation. *Rodriguez*  
3 *Testimony; Ex. C-1, Exs. C-5~C-8.*

4           4.     On May 26, 2021, the Tacoma Public Utility Board adopted Resolution No.  
5 U-11255, which acknowledged receipt of Survey 8640, and requested that the Tacoma City  
6 Council schedule a hearing to consider the formation of a Local Improvement District. *Ex. C-5,*  
7 *Ex. C-6.* On June 8, 2021, the Tacoma City Council adopted Resolution No. 40790 (the  
8 “Hearing Resolution”), which set June 28, 2021, as the hearing date regarding the formation of  
9 LID 7732 (the “LID” or “LID 7732”).<sup>3</sup> *Ex. C-7, Ex. C-8.* The formation hearing was  
10 scheduled to consider ordering the local improvements described below and to provide for  
11 paying the cost of such improvements by imposing and collecting special assessments upon the  
12 real property that would be specially benefitted from those improvements. The LID would also  
13 provide for a long-term financing option for the improvements. *Id.*

14           5.     Notices of Public Hearing for the LID were mailed on June 11, 2021, to all owners  
15 of record within the LID Area, as such are listed on the Pierce County property tax rolls.<sup>4</sup> The  
16 Hearing Resolution was published on June 10 and 11, 2021, in the Tacoma Daily Index. An  
17 Affidavit of Publication has been filed with the City Clerk, together with plans and estimates  
18 required by applicable laws. *Revised Code of Washington* [“RCW”] 35.43.150; *Rodriguez*  
19 *Testimony; Ex. C-1, Exs. C-7~C-10.3.*

20           6.     The improvements are proposed to consist of the following:

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<sup>3</sup> It should be understood throughout this Recommendation that the LID is as yet just proposed, and not yet approved for formation.

<sup>4</sup> Duplicate notices were also mailed to the taxpayer’s individual property address (site location) if they differed from the taxpayer’s mailing address. Three notices were returned as undeliverable. *Rodriguez Testimony.*

1 Conversion of the existing overhead electrical primary, telephone and cable  
2 television lines to underground<sup>5</sup> along:

- 3 • Cascade Avenue from North 13th Street to the cul-de-sac north of  
4 North 17th Street;
- 5 • The alley between Cascade Avenue and Fir Street from North 13th  
6 Street north to 1528 Cascade Avenue;
- 7 • Fir Street from North 15th Street to the cul-de-sac north of North  
8 17th Street;
- 9 • North 13th Street from Cascade Avenue to the alley between  
10 Cascade Avenue and Fir Street;
- 11 • North 15th Street from Jackson Avenue to Fir Street; and
- 12 • North 17<sup>th</sup> Street from Jackson Avenue to Juniper Street  
13 (the “LID Area”). *Rodriguez Testimony; Ex. C-1, Ex. C-5~C-8.*

14 7. The Improvements would include all other work necessary for completion in  
15 accordance with plans and specifications to be prepared by the Tacoma City Engineer and/or  
16 Tacoma Power Superintendent. The Hearing Resolution is incorporated herein by reference as  
17 though fully set forth. The LID Area is legally described in the second recital (WHEREAS clause)  
18 of the Hearing Resolution, which legal description is incorporated herein by this reference.  
19 *Rodriguez Testimony; Ex. C-1, Exs. C-3~Ex. C-9, Ex. C-11, Ex. C-12.*

20 8. For purposes of statutory application (*RCW 35.43.130~.150*), LID 7732 is  
procedurally considered a City initiated LID, even though initial interest and some property

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<sup>5</sup> These are referred to hereinafter as the “Improvements.”

1 owner efforts played a large part in the potential formation of this LID.<sup>6</sup> *Rodriguez Testimony,*  
2 *Crose Testimony.*

3 9. Properties within the LID Area are located in the City’s west end on largely sloped  
4 parcels, having spectacular views of the Tacoma Narrows. City LID staff concluded that those  
5 properties listed in Exhibit C-11 would benefit from the proposed Improvements. City LID staff  
6 has categorized the benefits to be derived from the Improvements into three classes:

7 (1) View Improvement, (2) Neighborhood and View Improvement, and (3) Neighborhood  
8 Improvement. These categories are illustrated in Exhibit C-14.<sup>7</sup> City staff calculated the estimated  
9 assessments using a modified zone and termini method as alluded to in Exhibit C-14, as well as in  
10 the City’s post hearing submission attached hereto as Attachment A.<sup>8</sup> *Rodriguez Testimony; Exs.*  
11 *C-3.1~C-3.3, Ex. C-11, Ex. C-12, Ex. C-14.*

12 10. Pursuant to applicable laws, and at the direction of the Tacoma City Council through  
13 the Hearing Resolution, the Hearing Examiner convened a public hearing on June 28, 2021, to  
14 consider the formation of LID 7732. Due to the current declared state of emergency related to the  
15 COVID-19 pandemic and Governor Inslee’s prohibition on public gatherings, the hearing was  
16 conducted by video teleconference with both internet video and telephonic access to the public. As  
17 many as 39 people were in attendance at the hearing.<sup>9</sup> *RCW 35.43.150, RCW 35.96.050; Ex. C-1.*

18 11. The City Public Works Department’s LID Section (the “LID Section”), prepared a  
19 report regarding the Improvements and the formation of the LID. The LID Section’s report  
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<sup>6</sup> This finding could probably be considered a Conclusion of Law, but it is based on the facts of how the LID was moved forward for formation—by resolution and not petition—and it serves the narrative by inclusion here.

<sup>7</sup> It is noted here that the estimated assessments based on these categories are not at issue here, nor are they subject to challenge at the formation stage. Rather, actual assessments are subject to review and challenge at the LID assessment roll finalization stage.

<sup>8</sup> Submitted at the Examiner’s request.

<sup>9</sup> Numbers fluctuated up and down during the hearing. The most stable number for the greater part of the hearing was 37.

1 indicates the estimated project cost for LID 7732 comes to \$1,965,125.21. The Power Division of  
2 the City's Public Utility Department intends to contribute \$137,970.41 towards the total estimated  
3 project cost, leaving the estimated total amount to be assessed to property owners within the LID  
4 Area at \$1,827,154.80.<sup>10</sup> The estimated total amount contains includable associated costs for  
5 engineering, inspection, and termination. Also contained were other estimated costs such as for a  
6 special benefit study, LID administration expenses, and City interim financing. The LID is  
7 proposed to have a 20-year assessment roll/repayment period, and the estimated cost per  
8 Assessable Unit of Frontage (AUF) is \$310.00. *Rodriguez Testimony; Ex. C-1, Ex. C-5~C-10.2.*

9 12. As referenced above, the LID Section used a modified zone and termini formula to  
10 estimate the preliminary assessments for each property within the LID Area in accordance with  
11 state law. *RCW 35.44.030 and .040.* The LID Section created zones parallel to the Improvements,  
12 with the square footages calculated per zone. Each zone was then assigned a multiplier used in  
13 calculating the estimated special benefit. *Rodriguez Testimony; Attachment A; Ex. C-14.*

14 13. Prior to the hearing (but after notices went out), several property owners had  
15 personal or written contact with the LID Section regarding formation, asking questions and  
16 expressing concerns. One property owner was concerned about the project timeline, another  
17 property owner asked why their property was included in the LID boundaries and how to get it  
18 removed from the LID, while others submitted letters of objection/protest or letters of concern. *Ex.*  
19 *C-1, Ex. C-13; Public Comments.*<sup>11</sup>  
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<sup>10</sup> Rodriguez testified that the formation hearing notice mailed to owners of property within the proposed LID boundaries reflected an estimated total property assessment of \$1,827,155.80 which is \$1 more than the actual estimated cost of \$1,827,154.80. *Ex. C-1, Ex. C-10.2.*

<sup>11</sup> All public comments received are considered part of the overall record for this matter. Public comments received post hearing are not admitted as exhibits and assigned an exhibit number, however.

1           14. Seven property owners from the LID Area testified at the hearing. Others used the  
2 “chat” function to record their support for, or opposition to formation, as well as to ask questions  
3 that Rodriguez valiantly tried to answer during the City’s rebuttal testimony. At the conclusion of  
4 the hearing, the Hearing Examiner held the record open through July 2, 2021, to give LID Area  
5 property owners time to ask, and LID Section staff additional time to answer questions, as well as  
6 to allow time for property owners to register additional support or opposition to the LID. As of the  
7 finalization of this Recommendation, the protest rate has increased to 21.34 percent.<sup>12</sup> Protests,  
8 both those offered in writing and those given verbally at the hearing, centered generally around (a)  
9 dissatisfaction with the LID process, and (b) costs being too high for the perceived benefit. Several  
10 owners expressed their dissatisfaction with (i) how the advisory survey was explained, (ii) the fact  
11 that only protest votes are tallied at this stage of LID formation, and (iii) stating further that they  
12 feel every owner should have to have her/his vote solicited and recorded. *See e.g., Jones*  
13 *Testimony, Richards Testimony, Thatcher Testimony.*

14           15. Two property owners stated that they should not be included in the LID Area  
15 because, in their opinion, there is no benefit to them based on the existing location of lines. These  
16 properties are located at (a) 7516 N. 13th Street (the “Gese Property”), and 1538 N. Cascade  
17 Avenue (the “Crider Property”). At the Gese Property, at least in one direction, likely considered  
18 the property’s primary view, there are no obstructing lines. Lines do obstruct the view out toward  
19 the Narrows Bridge in another direction. At the Crider Property, the largest view obstructing lines  
20 have previously been undergrounded by private work order. There are secondary lines in the

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<sup>12</sup> All owners who have protested formation are listed in Attachment B hereto.

1 vicinity of this property, however, the removal of which could be seen as a neighborhood aesthetic  
2 benefit, although much less so than for most properties in the LID Area. The Examiner does find  
3 that both these properties will benefit from the proposed Improvements because the lines that will  
4 come down as part of the Improvements still enhance views to some extent and improve the  
5 neighborhood aesthetic for both properties, but to a significantly lesser degree than most other  
6 properties in the LID Area.

7 16. The digital audio and video recording of the hearing in this matter are in the custody  
8 of the Examiner's Office. The file is in the custody of the City Clerk. Both are available for review  
9 by the City Council and any interested party.

10 17. Any Conclusion of Law set forth below, which may be more properly deemed to be a  
11 Finding of Fact herein is hereby adopted as such.

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

13 **CONCLUSIONS OF LAW:**

14 1. The Hearing Examiner has been duly appointed to conduct the required public  
15 hearing in this matter and to make a recommendation to the City Council pursuant to RCW  
16 35.43.140, Tacoma Municipal Code (“TMC”) 1.23.050.A.2, and TMC 10.04.026.

17 2. The state legislature has determined that “[t]he conversion of overhead electric and  
18 communication facilities to underground facilities is substantially beneficial to the public safety  
19 and welfare, is in the public interest and is a public purpose...,” *RCW 35.96.010*, and that  
20 “[e]very city or town shall have the power to create local improvement districts and to levy and



1 collect special assessments against the real property specially benefited by such conversion.” *RCW*  
2 *35.96.030*, see also *RCW 35.43.040*.

3 3. The purposes of the initial hearing in regard to formation of an LID are to determine  
4 if the formation of the district should proceed and if the limits of the district are proper.

5 *Chandler v. City of Puyallup*, 70 Wash. 632, 633, 127 P.293 (1912). Accordingly, the only  
6 issues properly presented during the formation stage of the LID process are:

7 (a) Whether the City has jurisdiction or authority to proceed with creating the district;  
8 and

9 (b) Whether the boundaries of the proposed district are proper.

10 *Underground Equality v. Seattle*, 6 Wn. App. 338, 342, 492 P.2d 1071 (1972).

11 4. With the exception of Gese and Crider, no party to these proceedings has challenged  
12 the City’s determination of the proper boundary for LID No. 7732 under RCW 35.43 or TMC  
13 10.04. Gese and Crider based their challenge to being properly included in the LID Area on their  
14 perception that they are not benefitted by the Improvements. The Examiner found otherwise, *FoF*  
15 *15*, even though the potential benefit to these properties appears perhaps to be less than most other  
16 property owners in the LID. Ultimately, the level of benefit to all property owners, including Gese  
17 and Crider, will be determined when the assessment roll is finalized after the Improvements are  
18 completed, if the City Council authorizes formation.

19 5. No party to these proceedings has raised a challenge to the City’s authority to create  
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1 LID No. 7732 under the terms of RCW Chapter 35.43 or RCW Chapter 35.96, except insofar as  
2 property owners have protested the formation.<sup>13</sup>

3 6. The City's authority to create an LID initiated by resolution, as is the case here, can  
4 be divested if owners of property shouldering a sufficient percentage of the project costs protest  
5 formation of the district, as set forth here:

6 **35.43.180 Restraint by protest.** The jurisdiction of the  
7 legislative authority of a city or town to proceed with any local  
8 improvement initiated by resolution *shall be divested by a protest*  
9 *filed with the city or town council within thirty days from the date*  
10 *of passage of the ordinance ordering the improvement, signed by*  
11 *the owners of the property within the proposed local*  
12 *improvement district or utility local improvement district subject*  
13 *to sixty percent or more of the total cost of the improvement*  
14 *including federally-owned or other non-assessable property as*  
15 *shown and determined by the preliminary estimates and assessment*  
16 *roll of the proposed improvement district or, if all or part of the*  
17 *local improvement district or utility local improvement district lies*  
18 *outside of the city or town, such jurisdiction shall be divested by a*  
19 *protest filed in the same manner and signed by the owners of*  
20 *property which is within the proposed local improvement district or*  
*utility local improvement district but outside the boundaries of the*  
*city or town, and which is subject to sixty percent or more of that*  
*part of the total cost of the improvement allocable to property*  
*within the proposed local improvement district or utility local*  
*improvement district but outside the boundaries of the city or town,*  
*including federally-owned or other non-assessable property: . . .*  
(Emphasis added.) *RCW 35.43.180.*

7. In addition to the foregoing state law, the City of Tacoma has further limited its  
authority to proceed with formation of an LID in the face of protest by adopting Resolution No.

<sup>13</sup> RCW 35.43.040 provides, in pertinent part, that:

Whenever the public interest or convenience may require, the legislative authority of any city or town may order the whole or any part of any local improvement including but not restricted to those, or any combination thereof, listed below to be constructed, reconstructed, repaired, or renewed and landscaping including but not restricted to the planting, setting out, cultivating, maintaining and renewing of shade or ornamental trees and shrubbery thereon; may order any and all work to be done necessary for completion thereof; and may levy and collect special assessments on property specially benefited thereby to pay the whole or any part of the expense thereof, viz:  
(12) Underground utilities transmission lines; . . .

**FINDINGS OF FACT,  
CONCLUSIONS OF LAW,  
AND RECOMMENDATION**

1 37956, which expresses the Council's policy to refrain from forming an LID if property owners  
2 representing 50 percent or more of the total assessments protest formation. This policy contains an  
3 exception allowing formation if the City Council has previously determined the LID to be in the  
4 best interest of the City.

5 8. Since the rate of protest against formation of the proposed LID No. 7732 does not  
6 rise above 50 percent,<sup>14</sup> the City policies and state statutes regarding LIDs and undergrounding  
7 utility lines support formation of the proposed LID.

8 9. Although contested by some, the benefits of the Improvements are special to those  
9 properties proposed for inclusions and, accordingly, they have been properly included within the  
10 boundaries of proposed LID No. 7732.

11 10. Based on the foregoing, the Hearing Examiner concludes that proposed LID No.  
12 7732 meets the requirements of state law and the City's ordinances and policies governing LID  
13 formation, thereby authorizing the LID to be formed, and the Examiner recommends the same.

14 11. Any Finding of Fact stated herein above which may be more properly considered  
15 or deemed to be a Conclusion of Law is hereby adopted as such.

16 Based upon the foregoing Findings of Fact and Conclusions of Law, the Hearing Examiner  
17 enters the following recommendation:

18 **RECOMMENDATION:**

19 Based on applicable Tacoma City Council ordinances and policies, and controlling state  
20 law with respect to the formation of local improvement districts for undergrounding utilities, the

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<sup>14</sup> Again, by the time of finalizing this Recommendation, the percentage of protest was 21.34 percent.

1 Hearing Examiner recommends the City Council approve the formation of proposed Local  
2 Improvement District No. 7732.

3 **DATED** this 16th day of July, 2021.



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5 **JEFF H. CAPELL, Hearing Examiner**

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1 **NOTICE**

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

3 **RECONSIDERATION:**

4 Any aggrieved person or entity having standing under the ordinance governing the matter, or as  
5 otherwise provided by law, may file a motion with the Office of the Hearing Examiner requesting  
6 reconsideration of a decision or recommendation entered by the Hearing Examiner. A motion for  
7 reconsideration must be in writing and must set forth the alleged errors of procedure, fact, or law  
8 and must be filed in the Office of the Hearing Examiner within 14 calendar days of the issuance of  
9 the Hearing Examiner's decision/recommendation, not counting the day of issuance of the  
10 decision/recommendation. If the last day for filing the motion for reconsideration falls on a  
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*)

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

12 Within 14 days of the issuance of the Hearing Examiner's final recommendation, any aggrieved  
13 person or entity having standing under the ordinance governing such application and feeling that  
14 the recommendation of the Hearing Examiner is based on errors of procedure, fact or law may  
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.

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

17 **GENERAL PROCEDURES FOR APPEAL:**

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

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.

**FINDINGS OF FACT,  
CONCLUSIONS OF LAW,  
AND RECOMMENDATION**



# ATTACHMENT A

**RECEIVED**

By HEARING EXAMINER OFFICE L. Legg at 8:46 pm, Jul 02, 2021

City of Tacoma

Memorandum

**TO:** Jeff H. Capell, Hearing Examiner  
**FROM:** Ralph K. Rodriguez, L.I.D. Administrator  
**SUBJECT:** LID 7732  
**DATE:** July 2, 2021

*RKR*

The assessable units of frontage calculations were based on RCW 35.44.030 and RCW 35.44.040, zones were created parallel to the improvement and 30 feet in depth and the square footages calculated per zone. Per RCW the square footage were multiplied by the following coefficients per zone:

- Zone 1 - .015
- Zone 2 - .008333
- Zone 3 - .006666
- Zone 4 - .003333
- Zone 5 & beyond - .001666

Attached are three diagrams, showing calculations of assessable units of frontage (A.U.F.s) for different shaped parcels with factors applied for a Neighborhood Improvement and a Neighborhood and View Improvement to the A.U.F.'s to better reflect the benefits to be received from the proposed improvement.

Diagram 1 (Lot 12, Block 1, Narrows Bridge Addition) depicts a rectangular lot with 60 feet of street frontage and extends east 120 feet.

Diagram 2 (Lot 23, Miller's Panorama Park Addition) depicts an irregular shaped parcel with approximately 76 feet of frontage along the Cascade Avenue cul-de-sac extending easterly from the cul-de-sac.

Diagram 3 (Lot 9, Miller's Panorama Park Addition) depicts an irregular shaped parcel with approximately 78 feet of frontage along the Fir Street cul-de-sac extending westerly from the cul-de-sac.

The diagrams illustrate how the zone and termini calculation applied to different shaped parcels and the application of the improvement categories to the A.U.F.'s.

Mr. Thatcher inquired if Tacoma Power had conducted a cost benefit analysis of the poles within the assessment district. Tacoma Power's customer service policy utilizes the recommendation of the 1990's R.W. Beck study considering the benefits of placing the utilities underground, reducing maintenance costs to the utility, highlights of the policy are noted below.

- 1) Tacoma Power's Customer Service Policy allows for a 30% contribution towards costs directly attributable to converting overhead lines to underground. The 30% was calculated by a consultant contracted by Tacoma Power.

Major factors that led to the 30% calculation included:

- a. A 15 year longer life expectancy of underground facilities
- b. Decreased maintenance costs
- c. Decreased outage rates
- d. Decreased incidence of damage or vandalism

The RW Beck Study included a credit for not having to replace the utility pole periodically.

Tacoma Power's pole credit policy is:

- 2) Tacoma Power's Pole Credit Policy allows for contribution towards replacement, reconfiguration or relocation of a pole which may be deteriorated. Tacoma Power maintains a record of pole condition assessments to help prioritize pole replacements. When a customer requests work involving a pole, the assessed condition will determine if and how much of a contribution to the work Power will make. This policy has not been implemented as part of an underground conversion as the wholesale removal of the pole is being requested. If it is determined a pole will need to be moved at the boundary of an underground LID, this policy will be implemented for those poles that will remain. Contributions are calculated based on the remaining life expectancy, or mean time to failure, of the pole.

Cost sharing is calculated as follows:

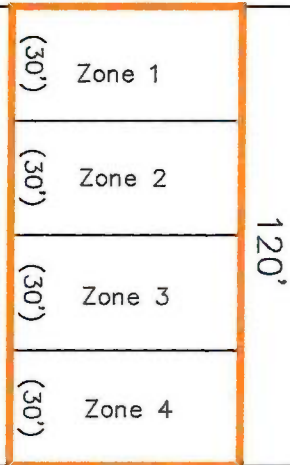
Mean Time to Failure	% Cost Sharing for Tacoma Power
1-2 Months	100%
0-2 Years	75%
3-5 Years	50%
6-10 Years	25%
11+ Years	0%

ZONE & TERMINI CALCULATION  
 LOT 12, BLOCK 1  
 NARROWS BRIDGE ADDITION

**CASCADE AVENUE**

**NORTH 17TH STREET**

Zone 1 = 1,800 Sq. ft.  
 x .015 = 27.000 AUF  
 Zone 2 = 1,800 Sq. ft.  
 x .008333 = 14.9994 AUF  
 Zone 3 = 1,800 Sq. ft.  
 x .006666 = 11.9988 AUF  
 Zone 4 = 1,800 Sq. ft.  
 x .003333 = 5.9994 AUF



(Z-1 AUF) 27.000 + (Z-2 AUF) 14.9994  
 (Z-3 AUF) 11.9988 + (Z-4 AUF) 5.9994  
 = 59.997 (Total AUF) x 1 (N & V Factor)  
 x \$310 (rate/AUF) = \$18,599.05

**DIAGRAM 1**

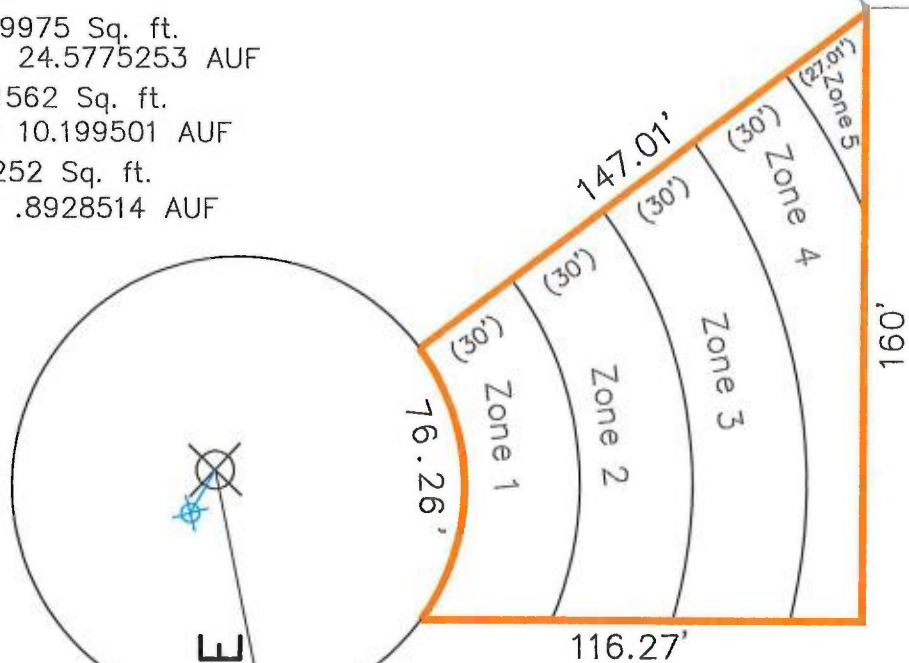




# ZONE & TERMINI CALCULATION LOT 23 MILLER'S PANORAMA PARK ADDITION



Zone 1 = 2,553.2452 Sq. ft.  
 x .015 x 1 = 38.298678 AUF  
 Zone 2 = 3,112.5632 Sq. ft.  
 x .008333 x 1 = 25.936989 AUF  
 Zone 3 = 3,686.9975 Sq. ft.  
 x .006666 x 1 = 24.5775253 AUF  
 Zone 4 = 3060.1562 Sq. ft.  
 x .003333 x 1 = 10.199501 AUF  
 Zone 5 = 535.9252 Sq. ft.  
 x .001666 x 1 = .8928514 AUF



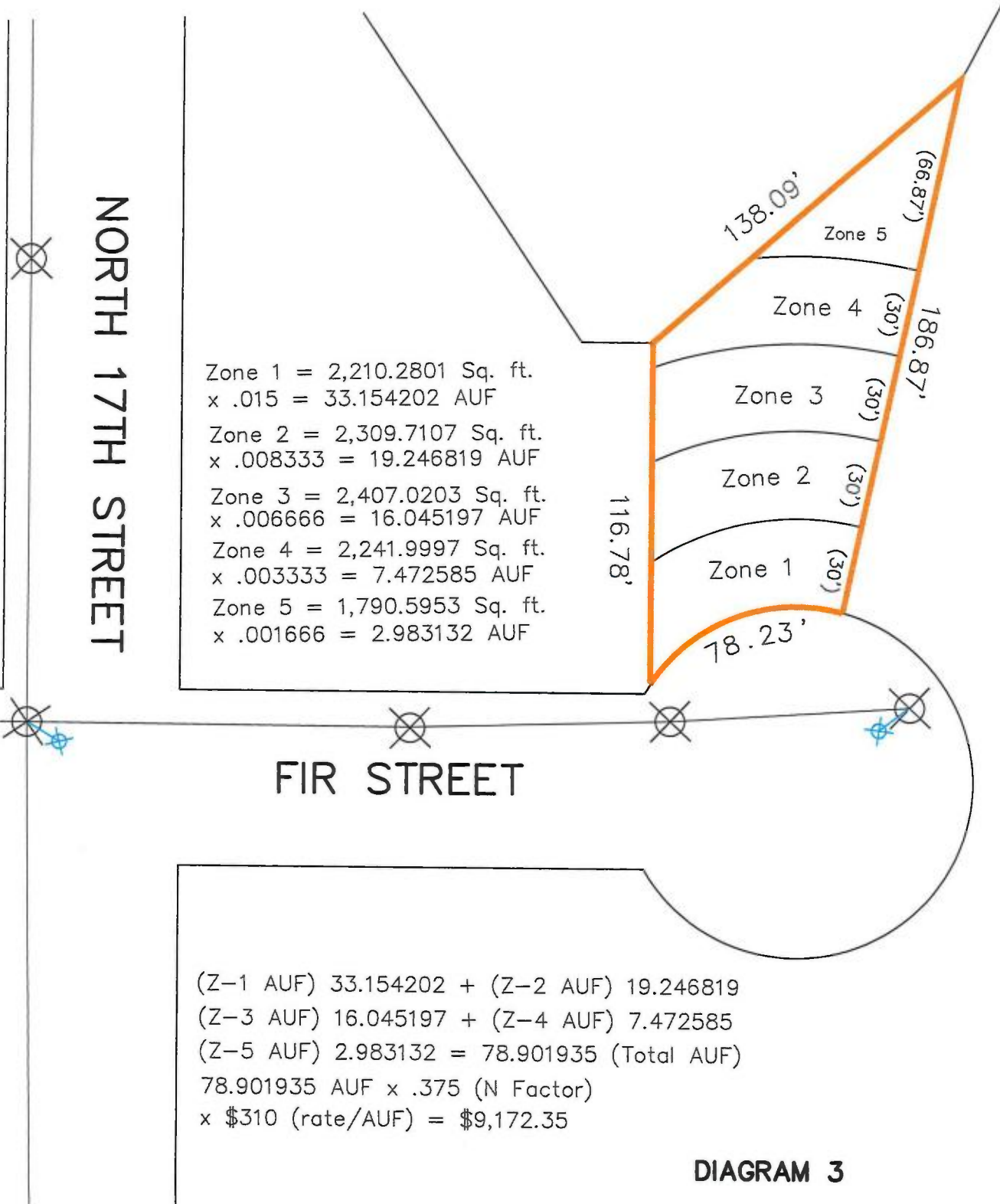
(Z-1 AUF) 38.2986 + (Z-2 AUF) 25.9369  
 (Z-3 AUF) 24.5775 + (Z-4 AUF) 10.1995  
 (Z-5 AUF) .8928 = 99.905 (Total AUF)  
 99.905 AUF x 1 (N & V Factor)  
 x \$310 (rate/AUF) = \$30,970.55

**DIAGRAM 2**

**NORTH 17TH STREET**

**CASCADE AVENUE**

ZONE & TERMINI CALCULATION  
LOT 9 MILLER'S PANORAMA PARK ADDITION



Zone 1 = 2,210.2801 Sq. ft.  
x .015 = 33.154202 AUF  
Zone 2 = 2,309.7107 Sq. ft.  
x .008333 = 19.246819 AUF  
Zone 3 = 2,407.0203 Sq. ft.  
x .006666 = 16.045197 AUF  
Zone 4 = 2,241.9997 Sq. ft.  
x .003333 = 7.472585 AUF  
Zone 5 = 1,790.5953 Sq. ft.  
x .001666 = 2.983132 AUF

(Z-1 AUF) 33.154202 + (Z-2 AUF) 19.246819  
(Z-3 AUF) 16.045197 + (Z-4 AUF) 7.472585  
(Z-5 AUF) 2.983132 = 78.901935 (Total AUF)  
78.901935 AUF x .375 (N Factor)  
x \$310 (rate/AUF) = \$9,172.35

DIAGRAM 3

# ATTACHMENT B

## LID 7732 - Protest

**RECEIVED**

By HEARING EXAMINER OFFICE L. Legg at 9:58 am, Jul 14, 2021

Date Received	Property Owner	Site Address	Assessment Amount	Percentage Protest
<b><u>Prior to Formation Hearing</u></b>				
6/18/2021	Wayne E & Gail D Turner	1535 N Fir Street	28,131.55	1.54%
6/23/2021	Donna L Richards	1521 N Cascade Avenue	18,599.05	1.02%
6/23/2021	Roger C & Kay W Jones	1511 N Cascade Avenue	18,599.05	1.02%
6/25/2021	Joseph E Riordan	1707 N Fir Street	<u>26,609.45</u>	<u>1.46%</u>
<b>Sub Total</b>			<b>91,939.10</b>	<b>5.03%</b>
<b><u>At Formation Hearing</u></b>				
6/28/2021	Samuel E Adams Jr	1701 N Cascade Avenue	25,418.75	1.39%
6/28/2021	Harry W & Kimberly E Beggs	1340 N Jackson Avenue	17,436.70	0.95%
6/28/2021	Raymond S & Lorrane J Donofrio	1507 N Fir Street	18,724.90	1.02%
6/28/2021	Ray R Syrovatka	7515 N 13th Street	19,585.15	1.07%
6/28/2021	Desa M Gese	7516 N 13th Street	18,115.75	0.99%
6/28/2021	Andrew Thatcher	1546 N Fir Street	27,898.75	1.53%
6/28/2021	Denise Walker	1515 N Cascade Avenue	18,599.05	1.02%
6/28/2021	Michael E & Heather G Crider	1538 N Cascade Avenue	11,701.90	0.64%
6/28/2021	Chao Zhong Song & Yajun Liu	1544 N Cascade Avenue	28,084.75	1.54%
6/28/2021	Richard A Costanti	1715 N Cascade Avenue	30,970.55	1.70%
6/28/2021	Danny D & Elaine D Besett	1719 N Cascade Avenue	22,327.65	1.22%
6/28/2021	Mary Jean Rovai	1705 N Cascade Avenue	<u>27,053.35</u>	<u>1.48%</u>
<b>Sub Total</b>			<b>265,917.25</b>	<b>14.55%</b>
<b><u>Post Formation Hearing</u></b>				
7/1/2021	Dorinda I Blaha	1507 N Cascade Avenue	19,219.05	1.05%
7/1/2021	Christopher R & Linda J Boutelle	1501 N Cascade Avenue	19,244.45	1.05%
7/3/2021	Michelle M Nichols	1702 N Cascade Avenue	<u>15,873.70</u>	<u>0.87%</u>
<b>Sub Total</b>			<b>54,337.20</b>	<b>2.97%</b>
<b>TOTAL</b>			<b>412,193.55</b>	<b>22.56%</b>
<b><u>Rescinded</u></b>				
7/13/2021	Danny D & Elaine D Besett	1719 N Cascade Avenue	<u>-22,327.65</u>	<u>-1.22%</u>
<b>AMENDED TOTAL</b>			<b>389,865.90</b>	<b>21.34%</b>