



City of Tacoma
Hearing Examiner

June 20, 2017

FIRST CLASS MAIL DELIVERY

See Transmittal List

**Re: File No. HEX.NCSD.2017-004
L.I.D.8645 – Final Assessment Roll**

To All:

In regard to the above referenced matter, please find enclosed a copy of Tacoma Hearing Examiner Capell's Order Granting City's Request for Clarification and Denying City of Tacoma and Grigsby Motions for Reconsideration entered in June 20, 2017.

Sincerely,

Louisa Legg
Office Administrator

Enclosure (1) – Order Granting/Denying Motions

CERTIFICATION

On this day, I forwarded a true and accurate copy of the documents to which this certificate is affixed via United States Postal Service postage prepaid or via delivery through City of Tacoma Mail Services to the parties or attorneys of record herein.

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

DATED June 20, 2017, at Tacoma, WA.

TRANSMITTAL LIST - HEX 2017-004 – L.I.D. 8645

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Burlingame, CA 94010-4004

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OFFICE OF THE HEARING EXAMINER

CITY OF TACOMA

In the Matter of:

HEX2017-004

**LOCAL IMPROVEMENT DISTRICT
NO. 8645 (FINAL ASSESSMENT
ROLL).**

**ORDER GRANTING CITY'S
REQUEST FOR CLARIFICATION
AND DENYING CITY OF TACOMA
AND GRIGSBY MOTIONS FOR
RECONSIDERATION**

AFTER THE PUBLIC HEARING in the above-captioned matter regarding the final assessment roll for the Broadway Local Improvement District (L.I.D.) was held on March 29 and 30, 2017, before PHYLLIS K. MACLEOD, the Hearing Examiner for the City of Tacoma at the time of the hearing (hereinafter "Examiner Macleod"), Examiner Macleod issued in writing that certain document titled FINDINGS OF FACT, CONCLUSIONS OF LAW, AND RECOMMENDATION dated May 26, 2017 (hereinafter the "Recommendation"). Examiner Macleod has since retired.¹

After issuance of the Recommendation, two requests for reconsideration have been received in the Office of the Hearing Examiner. The first was filed as a Memo during normal business hours on June 9, 2017, by the City of Tacoma Public Works Department (hereinafter "PWD") through its L.I.D. Administrator, Ralph Rodriguez (the "PWD Request"). The second was submitted by e-mail at approximately 11:28 pm on June 9, 2017, by Paul Grigsby,

¹ At the close of the hearing on March 30, 2017, in conjunction with agreeing to keep the record open until May 9, 2017, Examiner Macleod made it clear to all in attendance that she was retiring.

**ORDER GRANTING CLARIFICATION
AND DENYING RECONSIDERATION
L.I.D. 8645 (ASSESSMENT ROLL) - 1 -**

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

ORIGINAL

1 apparently on behalf of the owner of “753 St. Helens Avenue, Tacoma, Washington” Norma
2 Rae Grigsby (the “Grigsby Request”).

3 I. APPLICABLE LAWS/RULES ON RECONSIDERATION

4 Requests for reconsideration of a Hearing Examiner recommendation are directly
5 governed by Tacoma Municipal Code (“TMC”) section 1.23.140.² Under TMC 1.23.140, an
6 aggrieved person or entity with standing may request reconsideration of an L.I.D.
7 recommendation even though such a recommendation is not a final determination. The City
8 Council makes final decisions on L.I.D. assessments pursuant to Revised Code of Washington
9 (“RCW”) 35.44.080-100.

10 Given that both requests were submitted to the Office of the Hearing Examiner on
11 June 9, 2017, and inasmuch as neither TMC 1.23.140 nor the RPH makes mention of any
12 timing requirement beyond reconsideration requests having to be filed within “14 calendar
13 days of the issuance of the Examiner’s...recommendation...,” both requests are technically
14 timely.

15 Similarly, neither TMC 1.23.140 nor the RPH imposes any requirements as to form for
16 reconsideration requests other than to state that, “A motion for reconsideration must be in
17 writing and must set forth the alleged errors of procedure, fact, or law...” (TMC 1.23.140).
18 The Hearing Examiner has chosen to respond to the PWD Request and the Grigsby

19 //

20
21 ² TMC 1.23.140 is titled “Reconsideration of Hearing Examiner decisions and recommendation” [sic]. Requests
22 for reconsideration are also referenced in the Hearing Examiner’s “Rules of Procedure for Hearings” (“RPH”) at
sections 2.20 and 3.10 (both titled “Reconsideration”). RPH 3.10 applies here as hearings on L.I.D. assessments
are “pre-decision” hearings that result only in a recommendation to the City Council.

1 Request for reconsideration together in this Order for purposes of economy and timing.

2 **II. ISSUES ON RECONSIDERATION**

3 Presented in order of filing, the requesting parties' issues on reconsideration appear to
4 be as follows:³

5 **A. City of Tacoma Public Works Department ("PWD") Issues.**

6 **1.** Whether all references in the Recommendation to "structural block" should
7 be changed to "structural walk"?

8 **2.** Whether Conclusion of Law 6.c. of the Recommendation was in error,
9 because, as PWD asserts, the evidence and testimony presented at the hearing
10 was sufficient to support the L.I.D. Section and its appraiser's benefit
11 determination of four percent (4%) for all "Office/Retail/Commercial"
12 properties?

13 **2a.** Whether, at this stage of the proceedings, the Hearing Examiner can
14 consider PWD's newly submitted support⁴ for its contention that its
15 benefit determination of four percent (4%) to "Office/Retail/
16 Commercial" properties is correct?

17 **3.** Whether Conclusion of Law 6.d. of the Recommendation and related Finding
18 of Fact 57 were in error such that Examiner Macleod's recommended reduction
19 in interest charged to property owners should be reversed?

20 **3a.** Whether the Hearing Examiner can consider PWD's newly
21 submitted "clarification of the timeline of the project"⁵ at this stage of
22 the proceedings?

4. Whether Conclusion of Law 6.g. of the Recommendation and related Finding
of Fact 40 were in error such that Examiner Macleod's recommended
assessment reduction for the Winthrop, LP property should be reversed?

5. Whether the Winthrop, LP property should not be granted any reduction in
interest owed if the reduction to its general assessment is not reversed (see
Issue 4 above).

³ The Examiner has added Issues 2a. and 3a. based on the content of both the PWD Request and Grigsby Request as submitted.

⁴ Included as Exhibit A to the PWD Request for reconsideration.

⁵ Included as Exhibit B to the PWD Request for reconsideration.

1 **B. Norma Rae Grigsby (“Grigsby”) Issues.**

2 1. Whether Grigsby was erroneously charged \$6,341.17 for “Interior Wall and
3 Ceiling Removal”?

4 2. Whether an “additional work performed assessment” of \$32,228.69 should
5 have been pro-rated to account for areas in the vault occupied by Tacoma
6 Power facilities?

6 **III. AUTHORITY AND ANALYSIS**

7 The Hearing Examiner makes recommendations to the City Council on L.I.D.
8 assessments under TMC 1.23.050A.3 after conducting a public hearing as the designated
9 officer of the City Council pursuant to RCW 35.44.070 and TMC 10.04.065. As already
10 mentioned above, TMC 1.23.140 provides aggrieved parties with standing the ability to file
11 requests for reconsideration of a Hearing Examiner recommendation even though such a
12 recommendation is not a final decision. Although the Hearing Examiner could make revisions
13 to an L.I.D. recommendation after considering a party’s request for reconsideration, the City
14 Council is not obligated to follow a Hearing Examiner recommendation. “The City Council
15 may correct, revise, raise, lower, change, or modify the roll or any part thereof, or set aside the
16 roll and order the assessment to be made de novo...”⁶ TMC 1.70 sets forth the process for
17 “aggrieved person[s] having legal standing” to address the City Council prior to making its
18 decision on the Hearing Examiner’s Recommendation.⁷

19 There are at least two significant obstacles to the present Hearing Examiner making
20 any revisions to Examiner Macleod’s Recommendation. First, and perhaps most obvious

22 ⁶ RCW 35.44.100. *See also Hasit, LLC v. City of Edgewood*, 179 Wn. App. 917, 934, 320 P.3d 163 (2014).

⁷ *See* the Recommendation at p. 34, beginning at ln. 12.

1 among these obstacles, is the fact that the present Hearing Examiner did not hold this position
2 at the time of the public hearing on March 29 and 30, 2017, and as a result was not in a
3 position to hear the testimony given at the hearing with the same charge, in the same manner,
4 and with the same level of scrutiny as Examiner Macleod.⁸ Examiner Macleod's retirement
5 obviously prevents her from considering and responding to the two filed requests.

6 Second, both requests for reconsideration rely on newly submitted documents that were
7 not before Examiner Macleod and that were not submitted prior to the closing of the record.
8 Reconsideration is generally not an opportunity to establish a position that the moving party
9 failed to establish during the main course of the proceedings.⁹ New evidence is typically only
10 considered on reconsideration if it is not just new, but also "newly discovered." Generally, in
11 most Washington State cases, in order to qualify as "newly discovered," the evidence must
12 meet the test set forth in Civil Rule 59(a)(4)¹⁰ which states in pertinent part as follows:

13 (a) Grounds for New Trial or Reconsideration. On the motion of the party
14 aggrieved, ...reconsideration [may be] granted. Such motion may be
15 granted for any one of the following causes materially affecting the
substantial rights of such parties:

16

17 (4) Newly discovered evidence, material for the party making the
18 application, which the party could not with reasonable diligence have
19 discovered and produced at the trial;

20 ⁸ In the spirit of full disclosure, the present Hearing Examiner did attend the majority of the hearing on both days,
but not in any formal capacity for the Office of the Hearing Examiner.

21 ⁹ Reconsideration is not intended to be a second bite at the apple. 15A Karl B. Tegland & Douglas J. Ende,
Washington Practice: Handbook On Civil Procedure § 65.1 at 520 (2009).

22 ¹⁰ The Examiner recognizes that the requests for reconsideration addressed here are not Superior Court
proceedings, and therefore, the Civil Rules ("CR") do not strictly apply. That said, the CRs are, by analogy, a
good guide to follow for procedural and evidentiary issues, even in these proceedings.

1 It does not appear from the requesters' submissions that any of the newly submitted
2 materials qualify as "newly discovered evidence" as will be addressed further below.

3 **A. City of Tacoma Public Works Department's Request for Reconsideration.**

4 The individual requests for reconsideration, and the issues raised therein, will now be
5 addressed specifically in turn starting with the PWD Request:

6 **Issue 1.** Whether all references in the Recommendation to "structural block"
7 should be changed to "structural walk"?

8 PWD's first issue is a request for correction or clarification rather than reconsideration.
9 This request is easily granted. The references in the Recommendation to "structural block"¹¹
10 were erroneous and should have instead read "structural walk" as PWD contends. PWD is
11 correct in its request that "Changing of the wording does not change the intent of the
12 Examiner's findings." Nevertheless, for the sake of correctness and accuracy, all references to
13 "structural block" in the Recommendation should be considered to read "structural walk"
14 instead.

15 **Issue 2.** Whether Conclusion of Law 6.c. of the Recommendation was in error,
16 because, as PWD asserts, the evidence and testimony presented at the hearing
17 was sufficient to support the L.I.D. Section and its appraiser's benefit
determination of four percent (4%) for all "Office/Retail/Commercial"
properties?

18 **Issue 2a.** Whether, at this stage of the proceedings, the Hearing
19 Examiner can consider PWD's newly submitted support for its
20 contention that its benefit determination of four percent (4%) to
21 "Office/Retail/ Commercial" properties is correct?

22 ¹¹ PWD points out instances of this error at "paragraph 3 at page 3 and paragraph 48 at page 23." *Request for reconsideration*, at p. 1.

1 PWD Issue 2 is essentially a claim that Examiner Macleod erred by not following the L.I.D.
2 Section and its appraiser's benefit determination of four percent (4%) for all
3 "Office/Retail/Commercial" properties in spite of there being sufficient evidence to support
4 such a finding. As such, the issue is not unlike a "sufficiency of evidence" challenge. PWD
5 attempts to bolster its position on the four percent (4%) increase with newly submitted
6 material comprising its Exhibit A to its Request for reconsideration.

7 It should be noted that PWD's four percent (4%) increase approach is not, of itself,
8 prohibited or otherwise *per se* invalid under governing law.¹² Examiner Macleod simply found
9 the evidence at the hearing insufficient to support a blanket four percent (4%) increase for all
10 "Office/Retail/ Commercial" properties after presiding at the hearing and weighing all the
11 testimony and evidence.

12 In most trial, or trial-like proceedings where testimony is given and other evidence is
13 presented, substantial deference is given to the findings that result, "Because the trial court has
14 the opportunity to hear the testimony and observe the witnesses..."¹³ Although the March
15 2017 hearing here was not a trial, that part of the L.I.D. proceeding functions the most like a
16 trial and it is where all testimony is taken and other evidence ruled on and admitted (or
17 rejected).

18 For the present Examiner to second guess Examiner Macleod's findings and
19

20 ¹² See RCW 35.44.047, which states in part: "Notwithstanding the methods of assessment provided in RCW
21 35.44.030, 35.44.040 and 35.44.045, the city or town may use any other method or combination of methods to
compute assessments which may be deemed to more fairly reflect the special benefits to the properties being
assessed."

22 ¹³ *In re Welfare of S.J.*, 162 Wn. App. 873, 881, 256 P.3d 470, 474 (2011), see also *Baxter v. Greyhound Corp.*,
65 Wn.2d 421, 437, 397 P.2d 857, 867 (1964).

1 conclusions after the fact makes little sense and is not well supported by analogous case law,
2 particularly in the present context where the Recommendation is not a final decision, and any
3 “aggrieved person[s] having legal standing”¹⁴ can still be heard by the City Council before it
4 *does* render a final decision on the L.I.D. final assessment roll here. It is questionable whether
5 arguing sufficiency of the evidence, in the form of disagreeing with the Recommendation’s
6 conclusions based on that evidence, is, in actuality an “error of procedure, fact, or law...”
7 subject to reconsideration in any event.¹⁵ As such, the present Examiner is not inclined to
8 revise the Recommendation on this issue. PWD is, of course, free to argue for a different
9 conclusion from the City Council.

10 Regardless of the foregoing, the Recommendation follows the progression or pattern
11 prescribed in controlling case law for assessing evidence in an L.I.D. hearing in arriving at its
12 conclusions regarding the four percent (4%) increase.¹⁶ PWD presented its reasoning for the
13 four percent (4%) increase while operating under the presumption that its assessment is fair
14 and correct. This presumption was challenged by various property owners through testimony
15 and the presentation of contrary appraisal evidence/opinion.¹⁷ Following the *Hasit* approach,
16 the Recommendation recognizes that neither side presented evidence that was satisfactorily
17 conclusive on this issue.¹⁸ The Recommendation essentially endorses the City Council

18
19 ¹⁴ TMC 1.70.010A.

¹⁵ TMC 1.23.140.

¹⁶ This process is essentially as follows: (1) PWD benefits from a presumption that L.I.D. property owners received a benefit from the improvements, and that the proposed assessment is fair; (2) an owner challenging this presumption bears the burden of producing evidence to the contrary; after which (3) the burden of proof would shift back to PWD to prove the validity of its proposed assessment. *Hasit*, 179 Wn. App. at 935-936; *as well as* the Recommendation at p. 31, Conclusion of Law 5.

¹⁷ See Recommendation at pp. 14-17, ¶¶ 28-35.

¹⁸ See Recommendation at p. 32, Conclusion of Law 6.c. (“*Further appraisal analysis is needed to support the 4 percent benefit suggested for this type of property.*”)

1 exercising its ability to revise/lower PWD's proposed assessment of a four percent (4%)
2 increase based on the present record and without more evidence and analysis being presented
3 on the issue.

4 PWD *did* present additional analysis/explanation on this issue in the form of Exhibit A
5 to its Request for reconsideration. The Examiner does not fault PWD for doing so,¹⁹ but is
6 unable to consider this analysis at present without direction from the City Council essentially
7 remanding the L.I.D. back to the Hearing Examiner for additional proceedings and
8 augmentation of the record because the record for the hearing has closed. PWD's Exhibit A is
9 not "newly discovered" evidence that, with reasonable diligence, could not have been
10 discovered and produced at the hearing.²⁰ Nothing in Exhibit A is of a nature that it could not
11 have been presented at the hearing or before the record closed on May 9, 2017.²¹

12 The present Examiner recognizes the irony in the Recommendation suggesting, at the
13 challenged Conclusion of Law 6.c. that:

14 The City Council may wish to consider requesting further appraisal analysis from
15 the Valbridge firm to more fully document the basis for selecting a 4 percent
increase for office/retail/commercial properties within the project area.

16 in light of the present position of the proceedings not allowing for further supplementation of
17 the record. Such could be accomplished on remand, however. Short of that, the present
18 Examiner declines to grant PWD's requested relief on reconsideration for Issues 2 and 2.a.
19 based on the existing record.

20 //

21 _____
¹⁹ Indeed the wording of Conclusion of Law 6.c. may have been read to invite it.

22 ²⁰ CR 59; *see also Go2net, Inc. v. C I Host, Inc.*, 115 Wn. App. 73, 88-89, 60 P.3d 1245, 1252-53 (2003).

²¹ *Recommendation* at pp. 4-5, ¶ 6.

1 **Issue 3.** Whether Conclusion of Law 6.d. of the Recommendation and related
2 Finding of Fact 57 were in error such that Examiner Macleod’s recommended
reduction in interest charged to the property owners should be reversed?

3 **Issue 3a.** Whether the Hearing Examiner can consider PWD’s newly
4 submitted “clarification of the timeline of the project” at this stage of
the proceedings?

5 Similar to Issues 2 and 2.a. above, Examiner Macleod was in a much better position
6 than the present Examiner to decide these issues having heard the testimony, having received
7 all other evidence, and having reviewed the same. She then made her recommendation on the
8 contested interest charged to property owners in L.I.D. 8645 that PWD contests. Just as with
9 its Exhibit A, PWD’s newly submitted timeline in Exhibit B of its request is not newly
10 discovered evidence. Rather, it is additional explanation or argument as to why its position on
11 the interest charges is justified and the Recommendation should be revised—specifically
12 Conclusion of Law 6.d. Under the circumstances, and given that the timeline in Exhibit B of
13 the Request is not newly discovered evidence, the present Examiner sees no viable errors of
14 procedure, fact, or law upon which reconsideration can be granted on Conclusion of Law
15 6.d.—only new argument. The Recommendation on this point is supported by the existing
16 evidence, specifically PWD’s own admissions that the close-out for L.I.D. 8645 was
17 significantly delayed due to the City’s own prioritization.²² Examiner Macleod’s
18 recommended adjustment of the passed on interest to a more typical (and originally projected
19 by the City) period of 18 months is not unreasonable under the circumstances.

20 **Issue 4.** Whether Conclusion of Law 6.g. of the Recommendation and related
21 Finding of Fact 40 were in error such that Examiner Macleod’s recommended
assessment reduction for the Winthrop, LP property should be reversed?

22 ²² See Recommendation at p. 9, ln. 1-2.

1 In its Request for reconsideration, PWD argues that the Recommendation erred at
2 Conclusion of Law 6.g. because the Winthrop, LP property assessment “was incorrectly
3 decreased without consideration for the first floor retail or the residual value remaining after
4 the rental agreements expire.” This contention does not comport the actual contents of the
5 Recommendation, specifically paragraphs 36 and 37 where the Recommendation expressly
6 calls out the difference between the residential portion of the property—offered by the owner
7 as justification that there was no benefit to the property whatsoever—and the “street level
8 retail component.” The property owner claimed no special benefit at all with support from two
9 appraisers for its contention based solely on the affordable housing limitations on the
10 residential portion of the property.²³ PWD’s appraisal discounted limitations on the special
11 benefit from those same affordable housing controls in place on the property. The
12 Recommendation found a supportable middle ground. Both sides’ contentions were
13 considered in arriving at the recommended reduction. Under the circumstances, the present
14 Examiner cannot state that doing so was in error. PWD, of course, can always argue otherwise
15 to the City Council as the Council is not obligated to follow the Recommendation.

16 **Issue 5.** Whether the Winthrop, LP property should not be granted any
17 reduction in interest owed if the reduction to its general assessment is not
18 reversed (see Issue 4 above).

19 PWD’s final issue cannot appropriately be characterized as setting forth an error of
20 procedure, fact, or law upon which reconsideration can be granted. Rather, PWD’s contention
21 is simply that if the reduction in Conclusion of Law 6.g. is upheld, the Winthrop, LP property
22 should not receive any reduction in its interest (Issue 3 above from Conclusion of Law 6.d.).

²³ See Recommendation at p. 18, ¶ 37.

1 PWD makes this contention without any factual or legal authority stated in support. As such,
2 the present Examiner sees no reason to revise the Recommendation on this point. If the
3 interest passed on to the property owners is reduced, per the Recommendation, there is no
4 reason such reduction should be denied the Winthrop, LP property.

5 **B. Grigsby's Request for Reconsideration.** Norma Rae Grigsby owns the real
6 property located at 753 St. Helens Ave., and as such is a property owner affected by L.I.D.
7 8645. "Paul Grigsby" forwarded an e-mail on her behalf at 11:28 pm on June 9, 2017
8 requesting "Reconsideration/Appeal of Findings of Fact related to LID 8645." Grigsby's
9 Issues, to the extent correctly ascertained by the Examiner, as stated above, are as follows:

10 **Issue 1.** Whether Grigsby was erroneously charged \$6,341.17 for "Interior Wall
11 and Ceiling Removal"?

12 **Issue 2.** Whether an "additional work performed assessment" of \$32,228.69
13 should have been pro-rated to account for areas in the vault occupied by
14 Tacoma Power facilities?

15 Prior to the hearing, Grigsby submitted the materials included in the record as Exhibit
16 18. In Exhibit 18, Grigsby claimed that she was not liable for "eliminating the underground
17 vault located beneath the sidewalk in front of the Subject Property" and that she had hired her
18 own contractor to perform that same work. Issue 1 above is essentially the same issue that was
19 raised by Grigsby in Exhibit 18 and at the hearing. That issue was addressed at the hearing and
20 Examiner Macleod made her recommendation based on the evidence presented at that time.²⁴
21 Grigsby's request for reconsideration essentially just restates this same objection.
22

²⁴ See Recommendation at p. 22, ¶ 46.

1 Grigsby's Issue 2 appears to be raised for the first time on reconsideration. Grigsby's
2 argument regarding pro-ration of amounts owed for sidewalk repair is based on a newly
3 submitted letter dated May 12, 2010. This is not newly discovered evidence having been in
4 Grigsby's attorney's possession since at least 2010. Grigsby provides no explanation for why
5 this issue was not raised prior to or at the hearing. To the extent that Grigsby's Issue 2 can be
6 tangentially tied to the claims advanced in Exhibit 18, Grigsby's argument on reconsideration
7 still relies on evidence submitted after the record closed. The present Examiner is not in a
8 position to revise the Recommendation as a result.

9 **IV. ORDER**

10 Based on the foregoing, it is hereby ordered as follows:

- 11 **1.** The City of Tacoma Public Works Department's ("PWD") request for clarification
12 changing all instances of "structural block" in the Recommendation to "structural
13 walk" is granted;
- 14 **2.** PWD's request for reconsideration embodied in issues 2-5 set forth above, is denied
15 and no revisions will be made to the Recommendation as a result; and
- 16 **3.** Norma Rae Grigsby's request for reconsideration is also denied, and no revisions
17 will be made to the Recommendation as a result.

18 It remains the recommendation of the Hearing Examiner that the Assessment Roll for
19 L.I.D. No. 8645 be confirmed and approved as originally recommended on May 26, 2017.

20 **DATED** this 20th day of June, 2017.

21 
22 **JEFF H. CAPELL, Hearing Examiner**

1 **NOTICE**

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

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

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

11 **GENERAL PROCEDURES FOR APPEAL:**

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

- 16 1. The written request for review shall also state where the Examiner's
17 findings or conclusions were in error.
- 18 2. Any person who desires a copy of the electronic recording must pay the
19 cost of reproducing the verbatim recording. If a person desires a written
20 transcript, he or she shall arrange for transcription and pay the cost thereof.