

1 **OFFICE OF THE HEARING EXAMINER**

2 **CITY OF TACOMA**

3
4 **In the Matter of:**

HEX2023-030

5 **LOCAL IMPROVEMENT DISTRICT**
6 **NO. 8642.**

FINDINGS OF FACT,
CONCLUSIONS OF LAW,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)

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8
9 **A PUBLIC HEARING** in the above-captioned matter considering the Final
10 Assessment Roll for Local Improvement District No. 8642 was held on February 1, 2024,
11 before JEFF H. CAPELL, the Hearing Examiner for the City of Tacoma.¹ The City of Tacoma
12 (the “City”) appeared through Ralph Rodriguez, Local Improvement District Administrator for
13 the City’s Department of Public Works (“DPW”). The evidentiary record in the matter was
14 closed at the conclusion of the hearing.

15 The Hearing Examiner, having considered the evidence presented, having reviewed the
16 records and files in the case, and being otherwise fully advised, makes the following:

17 **FINDINGS OF FACT**

18 1. On June 20, 2006, the Tacoma City Council adopted Ordinance No. 27500,
19 which approved the formation of Local Improvement District No. 8642 (the “LID” or “LID
20

21

¹ The public hearing in this matter was conducted with both in-person attendance in the City Council Chambers, and no-cost remote access over Zoom with both internet visual and audio access, as well as separate telephonic (only) access via call in number.

FINDINGS, CONCLUSIONS,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)

City of Tacoma
Office of the Hearing Examiner
Tacoma Municipal Building
747 Market Street, Room 720
Tacoma, WA 98402-3768
(253)591-5195
Hearing.examiner@cityoftacoma.org

1 8642”).² Ordinance No. 27500 provided for the construction of permanent pavement and the
2 installation of concrete curbs and gutters, storm drain lines, and storm water catch basins
3 where needed at the following locations:

- 4 **1) Mullen Street from North 42nd Street to North 43rd Street (Segment 1);**
- 5 **2) North 40th Street from Baltimore Street to Bennett Street (Segment 2);**
- 6 **3) Mason Avenue from North 35th Street to North 36th Street (Segment 3);**
- 7 **4) Cheyenne Street from North 37th Street to North 38th Street (Segment 4); and**
- 8 **5) Fir Street from North 15th Street to North 17th Street (Segment 5).**

9 The construction was to be done together with all other work necessary to complete the project
10 in accordance with maps, plans, and specifications prepared and on file in the office of the
11 Director of the Department of Public Works. Ordinance No. 27500 is incorporated herein by
12 reference as though fully set forth.

13 2. The proposed Final Assessment Roll for LID 8642 was filed in the Office of the
14 City Clerk on October 9, 2023,³ and the same shows the amount intended for assessment
15 against each lot and parcel of land in the LID as part payment of the cost and expense of the
16 improvements previously referred to, and said roll has been opened for inspection by all
17 parties interested therein.

18 3. Pursuant to applicable laws and at the direction of the Tacoma City Council
19 taken on January 9, 2024 in a duly convened meeting, a public hearing on the Assessment
20 Roll was set and then held by the Hearing Examiner on February 1, 2024.⁴

21 ² Local improvement districts may be referred to herein generically as “LID”s as well.

³ This was confirmed independently by Office of the Hearing Examiner staff.

⁴ On January 2, 2024, the LID Section’s legal counsel emailed the Hearing Examiner’s office explaining that for reasons unclear to him, the public hearing notice for the original January 11, 2024 public hearing had not been published in the Tacoma Daily Index and that the hearing would have to be rescheduled after proper notice. *See Revised Code of Washington (RCW) 35.44.090.*

**FINDINGS, CONCLUSIONS,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)**

1 4. The Notice of Filing of the Assessment Roll was published as required by law
2 on January 11, 12, 17 and 18, 2024. Notice of Public Hearing letters were mailed to owners
3 of record in the LID on January 9, 2024. An Affidavit of Publication has been filed with the
4 City Clerk. All procedures as provided for by law with respect to adoption of the
5 Assessment Roll have been taken, including, but not limited to, mailing notices regarding
6 the Assessment Roll hearing to owners of record on January 9, 2024. *Rodriguez Testimony;*
7 *Ex. C-1, C-3~Ex. C-5.*

8 5. Before construction, the project cost was estimated at \$915,000.00.⁵ The final
9 project cost came to \$2,204,771.31. Of this total sum, \$343,937.35 is proposed to be assessed
10 to property owners within the LID. The City contributed \$811,897.29 generally to the total
11 project cost of the stated improvements in Ordinance 27500. In addition to that general
12 amount, the City's Wastewater Utility (ENV-00470) contributed \$454,186.59 for its specific
13 improvements, the City's Surface/Storm Water Utility (ENV-00349-01) contributed
14 \$299,205.61 for its specific improvements, and Tacoma Water (WTR-00308-01) contributed
15 \$295,544.47 for its specific improvements. The LID is proposed to be a 10-year assessment
16 roll/payment period. The proposed final assessments are based on the cost per Assessable Unit
17 of Frontage (AUF) being \$52.00 (fixed rate). *Rodriguez Testimony; Ex. C-1.*

18 6. The following figures show a comparison between the estimated costs and final
19 costs distribution by segment for the LID:
20
21

⁵ Initial project cost estimates do not include supplemental work requested by individual LID property owners as the project progresses, or additional City utility work that gets added to the project as a matter of convenience and/or cost savings. The cost of these two categories of work is not passed on to LID property owners.

**FINDINGS, CONCLUSIONS,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)**

1 **SEGMENT 1 – MULLEN STREET FROM NORTH 42ND TO NORTH 43RD STREETS**

2 Estimated Costs

3 Total Assessed to Property Owners	\$38,477.65
4 City Contribution	\$121,522.35
Surface Water Utility	+ <u>\$15,000.00</u>
Estimated Segment Cost	\$175,000.00

5 **ACTUAL COSTS**

6 Amount Assessed to Property Owners	\$38,477.96
Supplemental Work (Prop. Owner Req.)	+ <u>\$13,237.64</u>
Total Assessed to Property Owners	\$51,715.60

7 City Contribution	\$124,426.65
8 Surface Water Utility (ENV-00349-01)	+ <u>\$37,308.01</u>
Total Paving & Surface Water Cost	\$213,450.26

9 Wastewater Utility (ENV-00470)	+ <u>\$115,513.09</u>
10 TOTAL Segment 1 Cost	<u>\$328,963.35</u>

11 **SEGMENT 2 – NORTH 40TH STREET FROM BALTIMORE TO BENNETT STREETS**

12 Estimated Costs

13 Total Assessed to Property Owners	\$34,384.10
14 City Contribution	\$134,615.90
Surface Water Utility	+ <u>\$36,000.00</u>
Estimated Segment Cost	\$205,000.00

15 **ACTUAL COSTS**

16 Amount Assessed to Property Owners	\$34,384.18
Supplemental Work (Prop. Owner Req.)	+ <u>\$26,778.27</u>
Total Assessed to Property Owners	\$61,162.45

17 City Contribution	\$189,257.58
18 Surface Water Utility (ENV-00349-01)	+ <u>\$78,201.16</u>
Total Paving & Surface Water Cost	\$328,621.19

19 Tacoma Water (WTR-00308-01)	\$70,920.71
20 Wastewater Utility (ENV-00470)	+ <u>\$125,938.74</u>
TOTAL Segment 2 Cost	\$ 525,480.64

1 **SEGMENT 3 - MASON AVENUE FROM NORTH 35TH TO NORTH 36TH STREETS**

2 Estimated Costs

3 Total Assessed to Property Owners \$29,909.75

4 City Contribution \$98,090.25

5 Surface Water Utility (ENV-00349-01) + \$7,000.00

6 **Estimated Segment Cost \$135,000.00**

7 **ACTUAL COSTS**

8 Amount Assessed to Property Owners \$29,909.94

9 Supplemental Work (Prop. Owner Req.) + \$12,317.11

10 **Total Assessed to Property Owners \$42,227.05**

11 City Contribution \$140,921.26

12 Surface Water Utility (ENV-00349-01) + \$67,034.77

13 **Total Paving & Surface Water Cost \$250,183.08**

14 Tacoma Water (WTR-00308-01) \$93,434.69

15 Wastewater Utility (ENV-00470) + \$81,873.22

16 **TOTAL Segment 3 Cost \$425,490.99**

17 **SEGMENT 4 - CHEYENNE STREET FROM NORTH 37TH TO NORTH 38TH STREET**

18 Estimated Costs

19 Total Assessed to Property Owners \$46,797.05

20 City Contribution + \$183,202.95

21 **Estimated Segment Cost \$230,000.00**

22 **ACTUAL COSTS**

23 Amount Assessed to Property Owners \$46,797.50

24 Supplemental Work (Prop. Owner Req.) + \$40,920.25

25 **Total Assessed to Property Owners \$87,717.75**

26 City Contribution \$157,083.81

27 Surface Water Utility (ENV-00349-01) + \$72,434.87

28 **Total Paving & Surface Water Cost \$317,236.43**

29 Tacoma Water (WTR-00308-01) \$131,189.07

30 Wastewater Utility (ENV-00470) + \$130,861.54

31 **TOTAL Segment 4 Cost \$579,287.04**

**FINDINGS, CONCLUSIONS,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)**

1 property owner William Combs (“Combs”) of 3912 North Baltimore Street. Combs objected
2 to (a) the amount of time it has taken to finalize the LID, (b) the complicated nature of the
3 process, (c) perceived poor communication between property owners and the City, and (d)
4 his proposed assessment based on an agreement he entered into with the City for
5 supplemental work.⁶ Combs also contended that the cost of the LID project work should not
6 be passed on, in part as proposed here, to LID property owners because the City would have
7 completed the same work under another City project in any event. *Combs Letter; Rodriguez*
8 *Testimony.*

9 11. Combs’ disagreement with the City over his proposed assessment appears to
10 stem primarily from sidewalk damage that the contractor caused (and was responsible for),
11 and related elective supplemental work⁷ carried out under the above referenced agreement,
12 as opposed to improvements that were part of the overall LID as approved in Ordinance
13 27500.⁸ Combs’ written statement does not present any valuation evidence, such as an
14 appraisal of the subject property with and without the LID improvements that differs from
15 the City’s valuation. This is the usual and recognized method for attacking one’s proposed
16 LID assessment. *Rodriguez Testimony.*

17 12. Rodriguez explained that the delay in finalizing LID 8642 was due to
18 (a) several large LID projects being ahead of LID 8642 in the finalization line (or being
19

20 _____
21 ⁶ Again, supplemental work is added to the project at the request of individual LID property owners and the amount for such work is billable directly to the requesting owner.

⁷ Combs referred to it as “The property side Assessment Amount.”

⁸ Given that, Combs may have contractual remedies under the agreement, but recommending that the City Council not approve a final assessment roll based on a single dispute over supplemental costs, which are not really part of the LID, being included as a convenience to individual property owners, would not be warranted.

**FINDINGS, CONCLUSIONS,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)**

1 moved ahead due to City policy decisions), and (b) a prolonged wait for LID assistance
2 funds to become available again after a gap in availability and existing funds getting used for
3 other purposes.

4 13. Despite the delay in finalizing LID 8642, no carrying costs (e.g., interest) are
5 being passed on to the property owners and the LID project costs have not been increased
6 over the time since project was completed in 2009. *Id.*

7 14. In his testimony at the hearing, Rodriguez gave a detailed accounting of phone,
8 email and other inquiries the LID Section received on the way to the hearing, and how those
9 inquiries were addressed. Besides the Combs Letter, none of those inquiries turned into an
10 objection to the LID.

11 15. The verbatim digital transcript of the hearing is in the custody of the
12 Examiner's Office, the file is in the custody of the City Clerk, and both are available for
13 review by the City Council and any interested party.

14 16. Any Conclusion of Law hereinafter stated which may be deemed to be a
15 Finding of Fact herein is hereby adopted as such.

16 From these Findings of Fact, the Examiner makes the following:

17 **CONCLUSIONS OF LAW**

18 1. The City/DPW has complied with all applicable laws with respect to approval
19 and confirmation of the Assessment Roll for LID 8642.

20 2. An improvement constructed under an LID is presumed to benefit properties
21 within the LID on an equitable basis, and the assessments are presumed to have been made

**FINDINGS, CONCLUSIONS,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)**

1 fairly and legally. *Hasit, LLC v. City of Edgewood*, 179 Wn. App. 917, 935, 320 P.3d 163, 172
2 (2014); *Abbenhaus v. Yakima*, 89 Wn.2d 855, 860-61, 576 P.2d 888 (1978); *see also Bellevue*
3 *Plaza v. Bellevue*, 121 Wn.2d 397, 402-403, 851 P.2d 662 (1993); *Hansen v. L.I.D.*, 54 Wn.
4 App. 257-62, 773 P.2d 436 (1989). Consistent with the foregoing case law, Tacoma Municipal
5 Code (TMC) 1.23.070.B, provides in pertinent part:

6 “...In regard to Local Improvement District assessments, the
7 assessment roll presented by the Department of Public Works or the
8 Department of Public Utilities shall be presumed to be legally
9 correct; and a party contesting a proposed Local Improvement
10 District assessment shall have the burden of establishing, by a
preponderance the evidence, that the method of assessment was
founded on a ‘fundamentally wrong basis’ and does not properly
reflect the special benefits resulting from the improvements
constructed.”

11 No party appeared at the hearing to contest the Assessment Roll or to offer any testimony or
12 other evidence contesting the City’s calculations in support of the Assessment Roll.⁹

13 3. The evidence demonstrates that the proposed Assessment Roll conforms to
14 applicable legal requirements. The Hearing Examiner recommends that the City Council adopt
15 an ordinance assessing the property owners for benefits conferred under LID 8642, as that LID
16 was previously created by the City Council, and that the Assessment Roll for LID 8642 should
17 be approved and confirmed as proposed. A copy of the City’s proposed LID Roll is attached to
18 this Recommendation as Attachment 1.

19 4. Any Finding of Fact hereinbefore stated which may more properly be deemed or
20 considered a Conclusion of Law is hereby adopted as such.

21 _____
⁹ As noted above and based on his letter, Combs’ objections stem from other factors besides the actual calculation of benefit to the LID properties from the LID improvements, as opposed to supplemental work, contractor property damage, process complaints, and etc. *Finding of Facts 10~13*.

**FINDINGS, CONCLUSIONS,
AND RECOMMENDATION
(FINAL ASSESSMENT ROLL)**

1 From these Findings of Fact and Conclusions of Law the Hearing Examiner enters this:

2 **RECOMMENDATION**

3 It is the recommendation of the Hearing Examiner that the Assessment Roll for Local
4 Improvement District No. 8642 be approved.

5 **DATED** this 13th day of February, 2024.

6 
7

 JEFF H. CAPELL, Hearing Examiner

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
11 weekend day or a holiday, the last day for filing shall be the next working day. The requirements
12 set forth herein regarding the time limits for filing of motions for reconsideration and contents of
13 such motions are jurisdictional. Accordingly, motions for reconsideration that are not timely filed
14 with the Office of the Hearing Examiner or do not set forth the alleged errors shall be dismissed by
15 the Hearing Examiner. It shall be within the sole discretion of the Examiner to determine whether
16 an opportunity shall be given to other parties for response to a motion for reconsideration. The
17 Hearing Examiner, after a review of the matter, shall take such further action as he/she deems
18 appropriate, which may include the issuance of a revised decision/recommendation. (*Tacoma
19 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 the
14 recommendation of the Hearing Examiner is based on errors of procedure, fact or law shall have the
15 right to appeal the recommendation of the Hearing Examiner by filing written notice of appeal and
16 filing fee with the City Clerk, stating the reasons the Hearing Examiner's recommendation was in
17 error.

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

16 **GENERAL PROCEDURES FOR APPEAL:**

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

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

**FINDINGS, CONCLUSIONS,
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747 Market Street, Room 720
Tacoma, WA 98402-3768
(253)591-5195
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Hearing Examiner Recommendation ATTACHMENT 1

RECEIVED

By HEARING EXAMINER OFFICE L. Legg at 8:47 am, Jan 30, 2024

ASSESSMENT ROLL LID 8642

Page 1 of 10
NOTE: 10 Year Roll

Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
<u>PROSPECT PARK ADDITION</u>													
Segment #1													
703000-119-0	Trevor D Price & Nina C Ozaki 600431340	4225 N Mullen Street Tacoma, WA 98407-4317	Lots 1 & 2, Block 18	1	3,119.80	2,961.36	152.03	0.00	0.00	6,081.20	sdwk -	312,500	210,200
703000-120-0	Richard F Coyne	4223 N Mullen Street Tacoma, WA 98407-4317	Lots 3 & 4, Block 18	2	2,599.85	893.86	87.34	0.00	0.00	3,493.75	sdwk -	300,800	120,100
703000-121-0	Doreen Marchionni & A C McMurry	4219 N Mullen Street Tacoma, WA 98407-4317	Lots 5 & 6, Block 18	3	2,599.85	0.00	65.00	0.00	0.00	2,599.90	N/A -	300,800	230,800
703000-122-0	Cynthia K Kagey	4213 N Mullen Street Tacoma, WA 98407-4317	Lots 7 & 8, Block 18	4	2,599.85	2,537.25	128.43	0.00	0.00	5,137.15	sdwk - drwy app	300,800	141,800
703000-123-0	Sterling Wirth	4209 N Mullen Street Unit A&B Tacoma, WA 98407-4317	Lots 9 & 10, Block 18	5	2,599.85	893.86	87.34	0.00	0.00	3,493.75	sdwk -	300,800	263,600
703000-124-0	Mitchell Hersey 600431440	4205 N Mullen Street Tacoma, WA 98407-4317	Lots 11 & 12 & N 7.5 ft of Lot 13, Block 18	6	2,989.80	1,843.34	120.83	0.00	0.00	4,833.15	sdwk - drwy app	309,700	201,900
703000-125-0	Michael J & Kathleen V Ramey	4201 N Mullen Street Tacoma, WA 98407-4317	S 17.5 ft of Lot 13 & all of Lot 14, Block 18	7	2,729.80	822.89	88.82	0.00	0.00	3,552.70	sdwk -	303,900	206,100
703000-126-0	Molly M & Peter J Olsen Duplicate to: Rainier Title Company Escrow No. 774084RT	4228 N Mullen Street Tacoma, WA 98407-4318 5775 Soundview Drive, Suite A-201 Gig Harbor, WA 98335-2211	Lot 1 & N 10 ft of Lot 2, Block 19	8	2,339.85	390.62	68.26	0.00	0.00	2,730.50	sdwk -	294,200	183,700
703000-127-0	Andrea L Sassenrath 600431441 Duplicate to: First American Title File No. 4266-3946401	4224 N Mullen Street Tacoma, WA 98407-4318 3911 9th Street SW Puyallup, WA 98373-5946	S 15 ft of Lot 2, all of Lot 3 & N 1/2 of Lot 4, Block 19	9	2,729.80	1,070.10	95.00	0.00	0.00	3,799.90	sdwk - drwy app	303,900	200,000
703000-128-0	David T & Darla W Roberts	4220 N Mullen Street Tacoma, WA 98407-4318	S 1/2 of Lot 4 & all of Lot 5, Block 19	10	1,949.85	670.39	65.51	0.00	0.00	2,620.25	sdwk -	283,200	199,400
703000-129-1	Timothy K & Debra L Spaulding	4214 N Mullen Street Tacoma, WA 98407-4318	Lots 6 thru 9, Block 19	11	5,199.75	455.87	141.39	0.00	0.00	5,655.65	sdwk -	347,700	274,800

ASSESSMENT ROLL LID 8642

Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
703000-131-0	Jordan R Copeland & Aubrey E Codute	4208 N Mullen Street Tacoma, WA 98407-4318	Lot 10 & 11 & N 15 ft of Lot 12, Block 19	12	3,379.80	698.10	101.95	0.00	0.00	4,077.90	sdwk -	317,700	279,700
703000-132-0	Jerald D Roby 600431443	4801 N 42nd Street Tacoma, WA 98407-4216	S 10 ft of Lot 12 & all of Lots 13 & 14, Block 19	13	3,639.80	0.00	91.00	0.00	0.00	3,639.80	N/A -	322,700	194,000
SUBTOTAL					38,477.65	13,237.64	1,292.90	0.00	0.00	51,715.60		3,998,700	2,706,100

RAVENSWOOD ADDITION

Segment #2

713500-022-0	Steven & Dallas Jones 600431444	5201 South I Street Tacoma, WA 98408-3639 Site address: 4004 N Baltimore Street Tacoma, WA 98407-3620	Lots 1 Thru 4, Block 6, Exc S 55 ft	14	2,000.95	0.00	50.02	0.00	0.00	2,000.95	N/A	267,700	358,500
713500-023-0	John A & Mary Kate Grant 600431445	5301 N 40th Street Tacoma, WA 98407-3656	The S 55 ft of Lots 1 thru 4, Block 6	15	3,069.80	4,237.60	182.69	0.00	0.00	7,307.40	sdwk, drwy & drwy app	254,600	215,300
713500-024-0	Michael J & Lorena K Bubb	5309 N 40th Street Tacoma, WA 98407-3656	Lots 5 & 6 & E 6 ft of Lot 7, Block 6	16	2,936.10	552.42	87.21	0.00	0.00	3,488.55	drwy app -	262,000	100,900
713500-025-0	Brian E & Karen M McKenna	5313 N 40th Street Tacoma, WA 98407-3656	The W 19 ft of Lot 7, all of Lot 8, Block 6 & the E 12 ft of Lot 9, Block 6	17	2,936.10	1,332.34	106.71	0.00	0.00	4,268.45	sdwk drwy app curb drain -	262,000	233,400
713500-026-0	Kristin P Jolliffe 600431341	5317 N 40th Street Tacoma, WA 98407-3656	The W 13 ft of Lot 9, all of Lot 10 & the E 18 ft of 11, Block 6	18	2,936.10	852.81	94.72	0.00	0.00	3,788.90	sdwk -	262,000	171,800
713500-027-0	Martin M & Kari Parker	5321 N 40th Street Tacoma, WA 98407-3656	The W 7 ft of Lot 11, all of Lots 12 & 13, Block 6	19	2,988.50	4,585.84	189.36	0.00	0.00	7,574.35	sdwk curb drain -	262,900	313,500

LUPTON'S FIRST ADDITION

537500-001-0	John S & Debra A Sparks 600431342	3915 N Bennett Street Tacoma, WA 98407-3616	Lots 1 & 2, Block 1	20	2,599.85	3,716.89	157.92	0.00	0.00	6,316.75	sdwk drwy app -	253,700	172,000
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ASSESSMENT ROLL LID 8642

Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
537500-001-1	Joseph L & Wendy E Wahman 600431343	5322 N 40th Street Tacoma, WA 98407-3655	Lots 3 thru 5, Block 1	21	3,899.80	3,567.29	186.68	0.00	0.00	7,467.10	sdwk, drwy app & curb drain	276,100	262,900
537500-002-0	Brian R Woolsey Duplicate to: Attorney's Title Ins Co Escrow #284-4440 Ref# TC1-40239-OR	5318 N 40th Street Tacoma, WA 98407-3655 3906 S 74th Street Tacoma WA 98409	Lots 6 & 7, Block 1	22	2,599.85	1,145.13	93.63	0.00	0.00	3,745.00	sdwk curb drain	253,700	183,600
537500-003-0	Fred A Logsdon 600431344	5310 N 40th Street Tacoma, WA 98407-3655	Lots 8 thru 10, Block 1	23	3,899.80	4,484.57	209.61	0.00	0.00	8,384.40	sdwk, drwy & drwy app	276,100	191,100
537500-004-1	William T Combs	3912 N Baltimore Street Tacoma, WA 98407-3640	Parcel 'A' DBLR 99-04-20-5001 desc as Lots 11 thru 13, Block 1, exc the S 57.3 ft.	24	3,233.25	2,303.38	138.42	0.00	0.00	5,536.60	sdwk, drwy, drwy app & curb drain	248,100	310,800
537500-004-2	Trevor J McDonald & Alisha C Murrin 600431345	3908 N Baltimore Street Tacoma, WA 98407-3640	Parcel 'B' DBLR 99-04-20-5001 desc as the S 57.3 ft of Lots 11 thru 13, Block 1	25	1,284.00	0.00	32.10	0.00	0.00	1,284.00	N/A	243,600	208,900
SUBTOTALS					34,384.10	26,778.27	1,529.07	0.00	0.00	61,162.45		3,122,500	2,722,700

HOPE PARK Segment #3

463000-119-0	Kyle & Becky McCormick 600431346	4310 N 36th Street Tacoma, WA 98407-5605	W 56.18 ft of Lots 1 & 2, Block 15, inc part of vac alley abutt (Item #1)	26	627.00	0.00	15.68	0.00	0.00	627.00	N/A	269,200	266,600
463000-120-0	Timothy G McKeown 600431347	3520 N Mason Avenue Tacoma, WA 98407-5645	E 78.82 ft of Lots 1 & 2, Block 15, less the S 3.5 ft of Lot 2 (Item #2)	27	1,995.90	831.29	70.68	0.00	0.00	2,827.20	sdwk	271,600	287,700
463000-121-0	Susan E Mattern	3516 N Mason Avenue Tacoma, WA 98407-5645	S. 3.5 ft of the E 78.82 ft of Lot 2 & all of Lots 3 & 4, Block 15, inc part of vacated alley abutt (Item #3)	28	2,874.95	1,941.95	120.42	0.00	0.00	4,816.90	sdwk drwy app	317,000	285,300

ASSESSMENT ROLL LID 8642

Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
463000-122-0	Benjamin J Gervais	3514 N Mason Avenue Tacoma, WA 98407-5645	Lot 5 & the N 15 ft of Lot 6, Block 15, inc part of vacated alley abutt	29	2,179.75	873.19	76.32	0.00	0.00	3,052.95	sdwk garden wlk	- 300,300	230,600
463000-123-0	Debra K & Lawrence D Sage	3510 N Mason Avenue Tacoma, WA 98407-5645	S 10 ft of Lot 6 & all of Lot 7 & N 5 ft of Lot 8, Block 15, incl part of vacated alley abutt	30	2,179.75	2,845.21	125.63	0.00	0.00	5,025.00	sdwk garden wlk sanitary	- 304,900	233,000
463000-125-0	John J Caprice 600431348	4309 N 35th Street Tacoma, WA 98407-5523	W 63.175 ft of S. 20 ft of Lot 8 & W 63.175 ft of Lots 9 & 10, Block 15, incl part of vacated alley abutt	31	1,167.25	0.00	29.18	0.00	0.00	1,167.30	N/A	- 290,000	253,500
463000-124-0	Dodge Family Living Trust	3504 N Mason Avenue Tacoma, WA 98407-5645	E 71.825 ft of S 20 ft of Lot 8 & E 71.825 ft of Lots 9 & 10, Block 15	32	3,390.25	2,462.05	146.31	0.00	0.00	5,852.35	sdwk drwy app	- 297,300	196,300
<u>MARCH - McCANDLESS ADDITION</u>													
551500-117-0	Scott D & Jennifer A Rupp	4124 N 36th Street Tacoma, WA 98407-5603	W 14.87 ft of Lot 11, Block 22	33	154.00	0.00	3.85	0.00	0.00	154.00	N/A	- 340,600	231,300
551500-118-0	Lisa E Dyer 600431349	4126 N 36th Street Tacoma, WA 98407-5603	Lots 12 & 13, Block 22	34	519.75	0.00	12.99	0.00	0.00	519.75	N/A	- 340,600	209,600
551500-119-0	Noralie Drake	4130 N 36th Street Tacoma, WA 98407-5603	Lots 14 & 15, Block 22	35	519.75	0.00	12.99	0.00	0.00	519.75	N/A	- 340,600	353,800
551500-120-0	Tobhiyah Benefield 600431350	4136 N 36th Street Tacoma, WA 98407-5603	Lots 16 & 17, Block 22	36	725.05	0.00	18.13	0.00	0.00	725.05	N/A	Z 340,600	369,300
551500-121-0	Don Audrey 600431540	4138 N 36th Street Tacoma, WA 98407-5603	Lots 18 & 19, Block 22	37	1,967.65	0.00	49.19	0.00	0.00	1,967.65	N/A	- 340,600	365,800
551500-122-0	Craig G & Lynn M Tuttle	4714 Saddle Back Drive NW Gig Harbor, WA 98332-5803 Site Address: 4142 N 36th Street Tacoma, WA 98407	Lots 20 & 21, Block 22 1302 N "I" St Tacoma, WA 98332-5803	38	3,861.45	2,157.39	150.47	0.00	0.00	6,018.85	sdwk drwy app	- 340,600	242,100

ASSESSMENT ROLL LID 8642

Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
551500-144-0	Wayne L & Barbara A Knippel 600431541	2522 N Proctor Street, PMB 233 Tacoma, WA 98406 Site Address: 4141 N 35th Street Tacoma, WA 98407	Lots 20 & 21, Block 25	39	3,852.10	1,206.03	126.45	0.00	0.00	5,058.10	drwy app	300,800	484,800
551500-143-0	Ronald R & Denise L Runyan Duplicate to: Attorneys Title Danielle Burmeister	4137 N 35th Street Tacoma, WA 98407 3906 S 74th Street Tacoma, WA 98409 Escrow # TC1-44131-ST	Lots 18 & 19, Block 25	40	1,973.25	0.00	49.33	0.00	0.00	1,973.30	N/A	300,800	215,300
551500-142-0	Shari L & Douglas R Larson	4133 N 35th Street Tacoma, WA 98407-5520	Lots 16 & 17, Block 25	41	726.95	0.00	18.17	0.00	0.00	726.95	N/A	300,800	172,000
551500-141-0	Christopher Fuson & Erika Seekins 600431542	4125 N 35th Street Tacoma, WA 98407-5520	Lots 14 & 15, Block 25	42	519.75	0.00	12.99	0.00	0.00	519.75	N/A	300,800	258,800
551500-140-0	Amelia Colasurdo & Mariano Parrish Duplicate to: Ticor Title Company Escrow # 70061964-TS 600431640	4123 N 35th Street Tacoma, WA 98407-5520 11400 SE 8th Street, Ste 110 Bellevue, WA 98004	Lots 12 & 13, Block 25	43	519.75	0.00	12.99	0.00	0.00	519.75	N/A	300,800	334,200
551500-139-0	Wayne G. Duckett, Jr. & Charles S Devine & Catriona Devine	4121 N 35th Street Tacoma, WA 98407-5520	W 14.92 ft of Lot 11, Block 25	44	155.45	0.00	3.89	0.00	0.00	155.45	N/A	303,000	204,800
SUBTOTAL					29,909.75	12,317.11	1,055.66	0.00	0.00	42,227.05		5,900,900	5,194,800

HOPE PARK Segment #4

463000-025-0	CPM Management LLC	3710 N Gove Street Tacoma, WA 98407-4818 Site address: 3731 - 3737 N Cheyenne Street Tacoma, WA 98407-4837	Lots 1 & 2 & N 10 ft of Lot 3, Block 4	45	3,119.80	2,427.65	138.69	0.00	0.00	5,547.45	sdwk drwy app curb drain	275,600	599,800
463000-026-0	Benjamin P Andersen & Erin N Riordan 600431641	3727 N Cheyenne Street Tacoma, WA 98407-4811	The S 15 ft of Lot 3, all of Lot 4, Block 4	46	2,079.85	2,484.37	114.11	0.00	0.00	4,564.25	sdwk, drwy app, san	300,800	242,900

ASSESSMENT ROLL LID 8642

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											lateral ext		
463000-027-0	William F Horst III	3725 N Cheyenne Street Tacoma, WA 98407-4811	Lots 5 & 6, Block 4	47	2,599.85	369.64	74.24	0.00	0.00	2,969.50	sdwk drwy app	300,800	118,100
463000-028-0	Heather A Hope 600431642	3721 N Cheyenne Street Tacoma, WA 98407-4811	Lots 7 & 8, Block 4	48	2,599.85	1,172.78	94.32	0.00	0.00	3,772.65	sdwk drwy app	300,800	250,700
463000-029-1	William J & Jessica N Fierst 600431643	3719 N Cheyenne Street Tacoma, WA 98407-4811	Lots 9 & 10, Block. 4	49	2,599.85	1,148.16	93.70	0.00	0.00	3,748.05	sdwk drwy app	300,800	334,600
463000-029-2	Matt C & Erin C Tansill 600431644	3715 N Cheyenne Street Tacoma, WA 98407-4811	Lots 11 & 12, Block. 4	50	2,599.85	753.87	83.84	0.00	0.00	3,353.75	drwy app	300,800	339,500
463000-030-0	Broad Street LLC 600431645	3709 N Cheyenne Street Tacoma, WA 98407-4811	Lot 13 & N 1/2 of Lot 14, Block. 4	51	1,949.85	11,713.19	341.58	0.00	0.00	13,663.05	sdwk, Drwy sanitary, ret wall	283,200	151,600
463000-031-0	Marissa C Rosati 600431646	3707 N Cheyenne Street Tacoma, WA 98407-4811	S 1/2 of Lot 14 & all of Lot 15, Block. 4	52	1,949.85	1,712.27	91.55	0.00	0.00	3,662.15	sdwk, garden walk, drwy, drwy app	283,200	150,200
463000-032-1	Kimberly A Clark & Blair Goodrow 600431647	4515 N 37th Street Tacoma, WA 98407-4820	E 1/2 of Lots 16 thru 18, Block 4	53	1,169.80	0.00	29.25	0.00	0.00	1,169.80	N/A	296,700	354,600
463000-033-0	Shannon L Brenner 600431351	4517 N 37th Street Tacoma, WA 98407-4820	W 1/2 of Lots 16 thru 18, Block 4	54	2,729.90	3,405.98	153.40	0.00	0.00	6,135.90	sdwk drwy app	283,200	208,000
463000-034-0	Julie L Anderson	4604 N 38th Street Tacoma, WA 98407-4807	Lots 1 thru 3, Block 5	55	3,899.80	10,918.51	370.46	0.00	0.00	14,818.35	drwy app c & g, sdwk	327,400	565,400
463000-035-0	Camille Harding 600431352	3730 N Cheyenne Street Tacoma, WA 98407-4812	Lots 4 & 5, Block 5	56	2,599.85	497.62	77.44	0.00	0.00	3,097.50	drwy app	300,800	288,800
463000-036-0	Bradley D & Sunan L Harp	3724 N Cheyenne Street Tacoma, WA 98407-4812	Lots 6 & 7, Block 5	57	2,599.85	902.74	87.57	0.00	0.00	3,502.60	sdwk drwy app	300,800	260,200
463000-037-0	Kimberly A Freeman, TTEE	3722 N Cheyenne Street Tacoma, WA 98407-4812	Lots 8 & 9, Block 5	58	2,599.85	505.75	77.64	0.00	0.00	3,105.65	drwy app	300,800	176,900
463000-038-0	Stephen M & Kathryn A Gernon Co-TTEE of Gernon Revocable Living Trust	3718 N Cheyenne Street Tacoma, WA 98407-4812	Lots 10 & 11, Block 5	59	2,599.85	1,540.51	103.51	0.00	0.00	4,140.40	sdwk drwy app	300,800	275,200

ASSESSMENT ROLL LID 8642

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463000-039-0	Daniel J Peters 600431353	3712 N Cheyenne Street Tacoma, WA 98407-4812	Lots 12 & 13, Block 5	60	2,599.85	387.28	74.68	0.00	0.00	2,987.15	drwy app -	300,800	151,900
463000-040-0	Jeannine Mitchell 600431354	3708 N Cheyenne Street Tacoma, WA 98407-4812	Lots 14 & 15, Block 5	61	2,599.85	460.38	76.51	0.00	0.00	3,060.25	sdwk drwy app -	300,800	222,900
463000-041-0	Diane M & David B Ladenburg	844 S Steele Street Tacoma, WA 98405-3046 Site address: 3702 N Cheyenne Street Tacoma, WA 98407-4812	E 1/2 of Lots 16 thru 18, Block 5	62	2,729.90	519.55	81.24	0.00	0.00	3,249.50	drwy app -	283,200	141,000
463000-042-0	Nancy H Tuck 600431355	4607 N 37th Street Tacoma, WA 98407-4803	W 1/2 of Lots 16 thru 18, Block 5	63	1,169.80	0.00	29.25	0.00	0.00	1,169.80	N/A -	283,200	183,900
SUBTOTALS					46,797.05	40,920.25	2,192.98	0.00	0.00	87,717.75		5,624,500	5,016,200

UNPLATTED 34-21-02

Segment #5

02-21-34-3-052	Miles S Winder III & Carol Ann Gosling-Winder 600431740	PO Box 7276 Tacoma, WA 98417-0276 Site Address 7710 N 17th Street Tacoma, WA 98406-1145	W 45 ft of E 135 ft of Foll: Beg 30 ft W & 30 ft S of NE Cor of NW of NE of SW th S 120 ft th W 270 ft th N 120 ft th E 270 ft to Beg	64	779.80	0.00	19.50	0.00	0.00	779.80	N/A -	459,100	609,100
02-21-34-3-051	Andrew Thatcher 600431741	1546 N Fir Street Tacoma, WA 98406-1121	E 90 ft of the Foll: Beg 30 ft W & 30 ft S of NE Cor of NW of NE of SW th S 120 ft th W 270 ft th N 120 ft th E 270 ft to Beg	65	5,615.75	2,519.84	203.39	0.00	0.00	8,135.60	sdwk drwy app -	401,800	506,300
02-21-34-7-019	Jonathan D Regala & Karey Bayha Regala Duplicate to: First American Title Insurance Company Attn: Ann Smith File No. 4265-2867352 600431742	1534 N Fir Street Tacoma, WA 98406-1121 3911 9th Street SW Puyallup, WA 98373	The E 135 ft of Lot 1 of SP 84-07-10-0395	66	6,395.65	2,537.02	223.32	0.00	0.00	8,932.70	sdwk drwy app -	460,200	650,300

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02-21-34-3-055	Dale & Kylee Redman 600431840	1528 N Fir Street Tacoma, WA 98406-1121	Beg at a Pt 30 ft W & 270 ft S of NE Cor of NW of NE of SW th Running Par to E Li of Sd Subd S 60 ft th W 135 ft th N 60 ft th E 135 ft to POB	67	3,197.80	1,385.74	114.59	0.00	0.00	4,583.55	sdwk drwy app	370,300	264,100
02-21-34-3-058	Alan Rogers	1522 N Fir Street Tacoma, WA 98406-1121	E 135 ft of the Foll: Beg 30 ft W & 330 ft S of NE Cor of NW of NE of SW th S 60 ft th W 270 ft th N 60 ft th E 270 ft to Beg	68	3,197.80	2,028.63	130.66	0.00	0.00	5,226.45	sdwk, drwy & drwy app	370,300	226,700
02-21-34-3-074	Kevin Streeter c/o Kimo Streeter 600431841	267 Shorewood Court Fox Island, WA 98333-9725 Site Address: 1518 N Fir Street Tacoma, WA 98406-1121	Beg 30 ft W & 390 ft S of NE Cor of NW of NE of SW th S par to E Li of sd Subd 60 ft th W 135 ft th N 60 ft th E 135 ft to Beg	69	3,197.80	1,680.62	121.96	0.00	0.00	4,878.45	sdwk drwy app	462,800	428,600
02-21-34-3-061	Richard G & Monica Weidman	1512 N Fir Street Tacoma, WA 98406-1121	E 135 ft of the Foll: Beg 30 ft W & 450 ft S of NE Cor of NW of NE of SW th Running S Par with E Li of Sd Subd 60 ft th W Par with N Li of Sd Subd 140 ft th N Par with E Li of Sd Subd 60 ft th E 140 ft to Beg	70	3,197.80	1,664.06	121.55	0.00	0.00	4,861.90	sdwk drwy app	427,500	428,800
02-21-34-3-062	Charles A & Lynn M Blick 600431842	1508 N Fir Street Tacoma, WA 98406-1121	E 135 ft of the Foll: Beg 30 ft W & 510 ft S of NE Cor of NW of NE of SW th Running S Par with E li of Sd Subd 60 ft th W Par with N Li of Sd Subd 140 ft th N Par with E Li of Sd Subd 60 ft th E 140 ft to Beg	71	3,197.80	1,658.87	121.42	0.00	0.00	4,856.70	sdwk drwy app	374,100	435,200
02-21-34-3-073	Daniel E Jones & Gayle E Lyon	1502 N Fir Street Tacoma, WA 98406-1121	E 130 ft of the Foll: Beg at a Pt 30 ft W & 570 ft S of	72	3,344.80	1,927.11	131.80	0.00	0.00	5,271.95	sdwk drwy app	355,900	130,200

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02-21-34-3-064	Joseph F & Markiva V Contris	1501 N Juniper Street Tacoma, WA 98406-1134	NE Cor of NW of NE of SW th S Par with E Li of Sd NW of NE of SW 63.28 ft to a Pt 30 ft N of S Bdry of Sd Subd th W Par with S Bdry of Sd Subd 270 ft th N 63.24 ft th E 270 ft to Beg	73	0.00	0.00	0.00	0.00	0.00	0.00	N/A	- 271,200	324,200

NARROWS BRIDGE ADDITION

624000-026-0	Rahab W Njoroge	1543 N Fir Street Tacoma, WA 98406-1120	Lot 11 & N 1/2 of Lot 12, Block 2	74	4,718.80	5,804.99	263.10	0.00	0.00	10,523.80	sdwk, stairs & railing	- 508,200	559,500
624000-027-0	Wayne E & Gail D Turner	1535 N Fir Street Tacoma, WA 98406-1120	S 1/2 of Lot 12 & all Lot 13, Block 2	75	4,717.35	2,210.34	173.19	0.00	0.00	6,927.70	sdwk drwy app	- 471,800	454,600
624000-028-0	Donald H & Erika Elgin, TTEE	1529 N Fir Street Tacoma, WA 98406-1120	Lot 14 & N 1/2 of Lot 15, Block 2	76	4,715.95	2,039.99	168.90	0.00	0.00	6,755.95	sdwk drwy app	- 406,400	505,900
624000-029-0	Alfred J & Jerene K Callan	1523 N Fir Street Tacoma, WA 98406-1120	S 1/2 of Lot 15 & all Lot 16, Block 2	77	4,714.55	3,160.37	196.87	0.00	0.00	7,874.95	sdwk drwy app	- 412,800	439,900
624000-030-0	Michael & Lisa White	1519 N Fir Street Tacoma, WA 98406-1120	Lot 17, Block 2	78	3,142.25	1,919.26	126.54	0.00	0.00	5,061.50	sdwk drwy app	- 358,100	289,800
	Duplicate to: Chicago Title Company Escrow # 4368843 Withholding funds Duplicate to: Dormant Solutions Group - West	3304 Rosedale Street, Suite 100 Gig Harbor, WA 98335											
		601 Riverside Avenue, Bldg 5, Fl 5											

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Parcel No.	Taxpayer	Address	Legal Description	Assmt No.	Est Assmt.	Suppl	P.O. Disc.	LID Assist.	LID Disc.	Final Assmt	Suppl Desc.	Land Value	Improv. Value
	Attn: Beverly Beall Escrow No. FNSE-4368843-TR	Jacksonville, FL 32204-2945											
624000-031-0	Michael A Scannell Sr. & Gabrielle A Scannell Duplicate to: Chicago Title Company Escrow No. 006166-TR-TL	1513 N Fir Street Tacoma, WA 98406-1120 3304 Rosedale Street, Suite 100 Gig Harbor, WA 98335	Lot 18, Block 2	79	3,141.55	1,729.55	121.78	0.00	0.00	4,871.10	sdwk drwy app	310,500	461,400
624000-032-0	Raymond S & Lorraine J Donofrio	P.O. Box 7814 Tacoma, WA 98417-0814 Site address: 1507 N Fir Street Tacoma, WA 98406-1120	Lot 19, Block 2	80	3,140.95	4,294.68	185.89	0.00	0.00	7,435.60	sdwk drwy app DW	306,900	320,200
624000-033-0	James R Hanna	1501 N Fir Street Tacoma, WA 98406-1120	Lot 20, Block 2	81	3,409.15	727.63	103.42	0.00	0.00	4,136.80	sdwk	255,800	299,700
SUBTOTALS					63,825.55	37,288.70	2,527.88	0.00	0.00	101,114.50		6,983,700	7,334,500
TOTAL					213,394.10	130,541.97	8,598.49	0.00	0.00	343,937.35		25,630,300	22,974,300
1/4 IMP VALUE		5,743,575.00											
TOTAL LAND VALUE		25,630,300.00											
TOTAL ACTUAL VALUE		31,373,875.00											
TOTAL EST PO ASSMT		213,394.10											
TOTAL FINAL PO ASSMT		343,937.35											