## Legg, Louisa

om:

Capell, Jeff (Legal)

Sent:

Friday, March 24, 2017 9:29 AM

To:

Kent van Alstyne Heather Burgess

Cc: Subject:

RE: Regarding YWCA request to defer LID Hearing

## Understood. Thank you.

From: Kent van Alstyne [mailto:kvanalstyne@phillipsburgesslaw.com]

Sent: Friday, March 24, 2017 9:27 AM

**To:** Capell, Jeff (Legal) **Cc:** Heather Burgess

Subject: Regarding YWCA request to defer LID Hearing

Dear Jeff Capell,

Thank you for your prompt response to the YWCA's deferral request. On behalf of Heather Burgess, I am contacting you to inform you that the YWCA has decided not to proceed with opposing the City's LID assessment. Given the YWCA's status as a non-profit, the added cost and burden of pursuing an extension and completing an appraisal—in addition to the significant assessment costs—would be too high.

egards,

#### kent van Alstyne

Attorney

kvanalstyne@phillipsburgesslaw.com | website

724 Columbia St. NW, Suite 320, Olympia, WA 98501 | 360.742.3500 505 Broadway St., Suite 408, Tacoma, WA 98402 | 253.292.6640



#### REAL ESTATE | LAND USE | ENVIRONMENTAL LAW

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## Legg, Louisa

om:

Capell, Jeff (Legal)

Sent:

Wednesday, March 22, 2017 4:34 PM

To:

hburgess@phillipsburgesslaw.com

Cc:

Rodriguez, Ralph; Sorum, Doris; Emery, Nicole; Wheeler, Liz; Hearing Examiner; Legg,

Louisa

Subject:

YWCA request to defer LID Hearing scheduled for 3/29/17

#### Heather:

The Tacoma City Attorney's Office received today your letter seeking a "deferral" of the LID Assessment Hearing (on LID 8645) currently scheduled for March, 29, 2017 at 9:00am. This letter and its accompanying materials were addressed to the "Tacoma City Treasurer-L.I.D. Section" and the "Tacoma City Attorney-Civil Division." Neither the LID Section nor the City Attorney's Office has decision making authority over continuing this hearing date. The Office of the Hearing Examiner would have to grant a continuance of the already scheduled and publicly noticed date.

I would suggest that you lodge your request formally with the Office of the Hearing Examiner, but that, of course, is your call. While the City Attorney's Office, in and of itself, has no position on a continuance of the hearing, I will represent for my client, the LID Section, that it is opposed to continuing the hearing because of the extreme logistical difficulty of rescheduling a hearing of this magnitude that involves the owners of record of 411 parcels and the City's appraiser, all of whom have been notified of the March 29, 2017 hearing date and have been planning to attend at the already scheduled date and time.

Jeff H. Capell
Deputy City Attorney
City of Tacoma
747 Market Street, #1120
Tacoma, WA 98402
Phone: (253) 591-5638
Fax: (253) 591-5755







March 21, 2017

MAR 22 2017

CITY CLERK'S OFFICE

# TRANSMITTED VIA FIRST-CLASS U.S. MAIL AND ELECTRONIC MAIL TO: Rrodrig1@ci.tacoma.wa.us

Tacoma City Treasurer – L.I.D. Section Attn: Ralph Rodriguez, L.I.D. Administrator P.O. Box 1175 Tacoma, WA 98401

Tacoma City Attorney – Civil Division 747 Market Street Room 1120 Tacoma, WA 98402

RE: Request for 30-Day Deferral of Local Improvement District Assessment
Hearing

To Whom It May Concern:

This firm represents the YWCA of Pierce County (the "YWCA"). The YWCA owns property in the City of Tacoma ("City"), commonly known as Tax Parcel Nos. PA2004060020, PA2004060010, PA2004050020, PA2004050070, and PA2004050012 (collectively the "Properties"). The YWCA is in receipt of the City Treasurer's Notices of Assessment Hearing ("Notice") dated March 2, 2017 (Exhibit A).

In conjunction with the completion of local improvement district ("LID") number 8645, the City has assessed the YWCA a total amount of \$427,137.00. The hearing regarding the assessment is set for 9:00 a.m. on March 29, 2017. A party wishing to object to the assessment must file written objections prior to, or at, the hearing on March 29, 2017. See Exhibit A. Any objections to the assessment must be accompanied by "proof that the property is not being benefited to the amount of the assessment," such as "an appraisal showing the value of the property with and without the improvements." *Id*.

Given the significant assessment to the Properties, the YWCA, as a non-profit agency, must ensure that the amount assessed to the YWCA Properties is accurate by retaining an independent appraiser to review the assessment and prepare an independent appraisal. However, given the short time frame of less than a month between the Notice and the proposed hearing, the YWCA is unable to complete an appraisal prior to the scheduled hearing on March 29, 2017. Since any objection to the assessment must be accompanied by proof at the hearing, the

Request for Deferral of Assessment Hearing March 21, 2017 Page | 2

YWCA's inability to obtain an appraisal by the hearing date will prevent it from both determining whether an objection is necessary, and providing proof to support such an objection.

As a result, the YWCA requests that the City defer the assessment hearing by thirty days to a date on or about April 28, 2017, in order to allow the YWCA to obtain an independent appraisal and confirm the accuracy of the City's assessment.

Very truly yours,

Heather L. Burgess

Encl. cc: Client

# EXHIBIT A NOTICE OF ASSESSMENT HEARING



# NOTICE OF ASSESSMENT HEARING

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

#0006004029058#

YWCA PIERCE COUNTY 405 BROADWAY TACOMA WA 98402-3904

Local Improvement District No: 8645 for Paving

Property Address: 416 BROADWAY TACOMA WA 98402-3905

Tax Parcel No:

PA2004060020

Legal Description:

Last changed: 12/29/06

Section 32 Township 21 Range 03 Quarter 44: NEW TACOMA L 6 THRU 9 B

#### NOTICE OF HEARING ONLY THIS IS NOT A BILL

LID Number:

8645

Assessment Number:

00103

Assessment Amount:

\$121,510.00

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

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

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

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



## NOTICE OF ASSESSMENT HEARING

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

#0006004029049#

YWCA PIERCE COUNTY 405 BROADWAY TACOMA WA 98402-3904

Local Improvement District No: 8645 for Paving

Property Address: 408 BROADWAY TACOMA WA 98402-3905

Tax Parcel No:

PA2004060010

Legal Description:

Last changed: 12/29/06

Section 32 Township 21 Range 03 Quarter 44: NEW TACOMA L 1 THRU 5 B

#### NOTICE OF HEARING ONLY THIS IS NOT A BILL

LID Number:

8645

Assessment Number:

00102

Assessment Amount:

\$151,888.00

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

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



## NOTICE OF ASSESSMENT HEARING

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

#0006004029021#

YWCA PIERCE COUNTY 405 BROADWAY TACOMA WA 98402-3904

Local Improvement District No: 8645 for Paving

Property Address: 405 BROADWAY TACOMA WA 98402-3904

Tax Parcel No:

PA2004050020

Legal Description:

Last changed: 06/17/14

Section 32 Township 21 Range 03 Quarter 44: NEW TACOMA L 5 & 6 B

#### NOTICE OF HEARING ONLY THIS IS NOT A BILL

LID Number:

8645

Assessment Number:

00100

Assessment Amount:

\$81,305.00

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

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#### NOTICE OF ASSESSMENT HEARING

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

#0006004029012#

YWCA PIERCE COUNTY 405 BROADWAY TACOMA WA 98402-3904

Local Improvement District No: 8645 for Paving

Property Address: 405 BROADWAY TACOMA WA 98402-3904

Tax Parcel No:

PA2004050070

Legal Description:

Last changed: 06/17/14

Section 32 Township 21 Range 03 Quarter 44: L 3 & 4 B 405

#### NOTICE OF HEARING ONLY THIS IS NOT A BILL

LID Number:

8645

Assessment Number:

00099

Assessment Amount:

\$52,293.00

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

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#### NOTICE OF ASSESSMENT HEARING

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

#0006004029003#

YWCA PIERCE COUNTY 405 BROADWAY TACOMA WA 98402-3904

Local Improvement District No: 8645 for Paving

Property Address: 401 BROADWAY TAÇOMA WA 98402-3904

Tax Parcel No:

PA2004050012

Legal Description:

Last changed: 06/17/14

Section 32 Township 21 Range 03 Quarter 44 : BEG AT NE COR OF L 1 BLK

#### NOTICE OF HEARING ONLY THIS IS NOT A BILL

LID Number:

8645

Assessment Number:

00098

Assessment Amount:

\$20,141.00

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

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