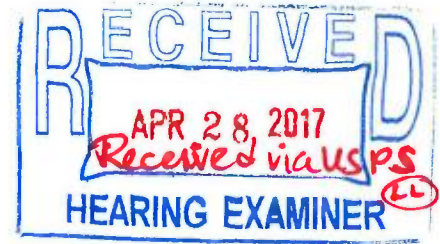


April 23, 2017

City of Tacoma
747 Market Street
Tacoma WA 98402

Attn: Hearing Examiner
Subject: LID #8645, 525 Broadway, Unit 401, Parcel #2372000280



This letter is to protest the assessment of our property listed at the above address and parcel number, and follows the letter I submitted the first day of the hearing on 3/29/17. The following documents provide requested information that our property was valued/appraised/sold at a higher value prior to the beginning of the project in 2008 and was valued/appraised/sold at a lower value at the end of the project 2012.

This is indicated by the Tacoma's Assessor-Treasurer's Recent Sales report, and the Zillow Report from 4/2/2017. Both show the property sold for \$275,000 on 7/30/04, and \$207,000 on 3/15/13 (Att. A). Though not relied upon for sale appraisals, please note the tax appraisal for this parcel of property, as noted on the attached Assessor-Treasurer Taxes/Values from the city, also shows a decrease in Assessed Improvements from \$238,000 in 2009 to \$195,800 in 2012 (Att. B).

All these figures would indicate the LID 8645 Assessment did not reflect an improvement in not only our property, but other properties as well, not as the city's many varied calculations would like the citizens in 525 Broadway to believe. This leads to property owners lacking confidence in the city's transparency and integrity.

In addition, we also object to Mr. Shed's actual calculations. On Day 2 of the Hearings on 3/29-30/2017, Kim was shown sales dates of 1991 and 1995 and the amounts \$101,000 and \$105,000, respectively. This is how he arrived at the arrived at the 3% charge for our condo. Except our condo did not sell either of those years, as shown in the documents included with this letter. He is also on record as using dates and figures well outside the assigned times given, using assessments into 2014

Lastly, we object to the overall amount of \$7.9 million the city is attempting to assess the owners. We believe it is illegal for the city to subjugate the owners to the unclear, misleading, and misguided results of Mr. Shed's calculations and, in addition, be forced to pay for the city's five-year, interest bearing, delay of 2012 to 2017. We believe the city, by law, should have assessed and billed properties in a timely manner, and the interest accrued beyond that date is not the owner's responsibility but that of the city. The law states the LID must be tied to the Date of Completion, RCW 35.44.290 (Att. C).

The items above, factual data from the Tax Assessor's office, Mr. Shed's questionable calculations, and the delays of the city, make it very difficult to pay this assessment, both for ourselves and for many others. Please consider an alternative to this entire ordeal.

Regards,

Paul and Kim Patino

ORIGINAL

EX. 55

21.10.2022

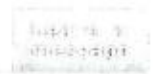
22.10.2022



ASSASSINATED BY THE...

Recent Sales Activity for 2372000280

04/02/2017 08:59 AM



Property Details

Parcel Number: 2372000280
Site Address: 525 BROADWAY UNIT 401
Account Type: Real Property
Category: Land and Improvements
Use Code: 1410-APT CONDO HIGH RISE

Taxpayer Details

Taxpayer Name: PATINO KIM E & PAUL A
Mailing Address: 525 BROADWAY UNIT 401
TACOMA WA 98402

Sales

Sales from 1997 to date are displayed here. However, the sales listed on this site are not complete and do not include all property transfer types. Recorded documents, accessed by name and date, can be found using the Pierce County Auditor's Recorded Document Search.

Table with columns: ETN, Parcel Count, Grantor, Grantee, Sale Price, Sale Date, Deed Type, Sale Notes, Confirmation. Rows include sales from 2004 to 2016.

Sales history records current through 5/16/2003 are available on CD. These records were maintained as general information regarding property transfer for tax purposes only and are not an official record of sales transactions.

For additional information on this issue, contact the Pierce County Assessor-Treasurer's Office Records Manager at 253-798-3134.

Sales Search

Search Search for sales with characteristics similar to this property.

I acknowledge and agree to the prohibitions listed in RCW 42.56.070(9) against releasing and/or using lists of individuals for commercial purposes. Neither Pierce County nor the Assessor-Treasurer warrants the accuracy, reliability or timeliness of any information in this system...

Pierce County Assessor-Treasurer
Mike Lonergan
2401 South 35th St Room 142
Tacoma, Washington 98409
(253)798-6111 or Fax (253)798-3142
www.piercecountywa.org/atr

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Improve Your Home Value

| PROJECT | PROJECT COST | ADDED VALUE |
|---------|--------------|-------------|
| | \$22,493 | +\$31,355 |
| | \$15,627 | +\$14,377 |
| | \$20,401 | +\$12,807 |
| | \$3,226 | +\$3,607 |

Price / Tax History

| DATE | EVENT | PRICE | AGENTS |
|----------|-----------------|------------------|--------|
| 06/30/16 | Sold | \$404,719 | ▼ |
| 06/16/16 | Listing removed | \$2,300/mo | ▼ |
| 05/23/16 | Listing removed | \$429,950 | ▼ |
| 05/20/16 | Price change | \$429,950 -0.9% | ▼ |
| 05/15/16 | Price change | \$434,000 -8.6% | ▼ |
| 05/01/16 | Listed for sale | \$475,000 +93.9% | ▼ |
| 11/18/14 | Sold | \$245,000 -2.0% | ▼ |
| 10/09/14 | Pending sale | \$249,900 | ▼ |
| 10/07/14 | Listed for sale | \$249,900 +20.7% | ▼ |
| 07/12/10 | Sold | \$207,000 | ▼ |
| 07/12/10 | Listing removed | \$1,350/mo | ▼ |
| 03/13/10 | Listed for rent | \$1,350/mo | ▼ |
| 07/30/04 | Sold | \$275,000 +179% | ▼ |
| 08/01/79 | Sold | \$98,500 | ▼ |

Neighborhood: New Tacoma

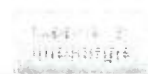
| MEDIAN ZESTIMATE | MARKET TEMP | FORECLOSURES (per 10K) | | |
|-------------------------|-----------------|------------------------|--------|---------------|
| \$242,100 | Cool | 5.6 | 6.1 | |
| 10.6% Past 12 months | Buyers' Market | | | 1.5 |
| | Sellers' Market | New Tacoma | Tacoma | United States |



Assessor Treasurer Pierce County Property Information Portal

Taxes / Values for 2372000280

03/31/2017 06:15 PM



Property Details

Parcel Number: 2372000280
Site Address: 525 BROADWAY UNIT 401
Account Type: Real Property
Category: Land and Improvements
Use Code: 1410-APT CONDO HIGH RISE

Taxpayer Details

Taxpayer Name: PATINO KIM E & PAUL A
Mailing Address: 525 BROADWAY UNIT 401
 TACOMA WA 98402

Assessed Values

| Value Year | Tax Year | Taxable Value | Assessed Total | Assessed Land | Assessed Improvements | Current Use Land | Personal Property | Notice of Value Mailing Date |
|------------|----------|---------------|----------------|---------------|-----------------------|------------------|-------------------|------------------------------|
| 2016 | 2017 | 261,200 | 261,200 | 61,200 | 200,000 | | 0 | 0 06/23/2016 |
| 2015 | 2016 | 241,800 | 241,800 | 61,200 | 180,600 | | 0 | 0 07/06/2015 |
| 2014 | 2015 | 254,500 | 254,500 | 61,200 | 193,300 | | 0 | 0 06/27/2014 |
| 2013 | 2014 | 267,900 | 267,900 | 72,000 | 195,900 | | 0 | 0 06/24/2013 |
| → 2012 | 2013 | 267,800 | 267,800 | 72,000 | 195,800 | | 0 | 0 06/22/2012 |
| | 2011 | 256,200 | 256,200 | 96,200 | 160,000 | | 0 | 0 06/27/2011 |
| | 2010 | 273,100 | 273,100 | 96,200 | 176,900 | | 0 | 0 06/21/2010 |
| → 2009 | 2010 | 334,200 | 334,200 | 96,200 | 238,000 | | 0 | 0 07/17/2009 |

Current Charges

Property tax interest and/or penalty charges are calculated on the 1st of each month. Your payment must be paid postmarked prior to the 1st to avoid accrual of those additional charges. If the last day of the month falls on a holiday or weekend, you will have the following business day to pay or postmark without additional interest and/or penalty. If necessary, you can recalculate charges for a future date.

Recalculate

Exemptions

No exemptions

Pay with credit card, Visa debit card or E-check

Payment Mailing Address

| Balance Due: 4,206.76 | Minimum Due: 2,103.38 | as of 03/31/2017 |
|--|-----------------------|---|
| Tax Year Charge Type | Amount Charged | Minimum Due Balance Due Due Date |
| 2017 Property Tax Principal | 4,199.04 | 2,099.52 4,199.04 04/30/17 |
| Weed Control Principal | 1.70 | 0.85 1.70 04/30/17 |
| Pierce Conservation District Principal | 6.02 | 3.01 6.02 04/30/17 |
| Total 2017 | 4,206.76 | 2,103.38 4,206.76 |

Tax Code Areas

| Tax Year | TCA | Rate |
|----------|-----|-----------|
| 2017 | 005 | 16.075974 |
| 2016 | 005 | 16.837050 |
| 2015 | 005 | 17.351699 |
| 2014 | 005 | 17.172498 |
| 2013 | 005 | 17.511864 |
| 2012 | 005 | 15.776715 |
| 2011 | 005 | 14.455455 |
| 2010 | 005 | 11.822432 |

Paid Charges

For questions regarding any electronic payments you may have made, please contact Point & Pay at 1-877-765-4112

Receipts

| Tax Year Charge Type | Amount Paid | Date | Number | Amount Applied |
|--|-----------------|------------|---------|----------------|
| 2016 Property Tax Principal | 4,071.20 | 10/29/2016 | 9115657 | 2,038.82 |
| Weed Control Principal | 1.70 | 04/26/2016 | 8877572 | 2,038.82 |
| Pierce Conservation District Principal | 4.74 | 10/16/2015 | 8434692 | 2,211.23 |
| Total 2016 | 4,077.64 | 04/16/2015 | 8150613 | 2,211.22 |
| 2015 Property Tax Principal | 4,416.01 | 11/22/2014 | 8056272 | 6,104.69 |
| Weed Control Principal | 1.70 | 11/22/2014 | 8056273 | 5,067.56 |
| Pierce Conservation District Principal | 4.74 | 11/02/2012 | 6834323 | 2,024.32 |
| Total 2015 | 4,422.45 | 04/24/2012 | 6431176 | 2,024.31 |
| 2014 Property Tax Principal | 4,600.51 | 10/25/2011 | 6101086 | 1,977.22 |
| Property Tax Interest | 322.04 | 04/26/2011 | 5811395 | 1,977.21 |
| Property Tax Penalty | 138.02 | 10/29/2010 | 5593236 | 1,978.72 |
| Weed Control Principal | 1.64 | 04/28/2010 | 5321020 | 1,978.72 |
| Weed Control Interest | 0.12 | 10/26/2009 | 4919990 | 2,011.81 |
| Pierce Conservation District Principal | 4.75 | 04/23/2009 | 4637303 | 2,011.81 |
| Pierce Conservation District Interest | 0.34 | 11/03/2008 | 4479881 | 1,954.07 |
| Pierce Conservation District Penalty | 0.14 | 04/23/2008 | 4046961 | 1,954.06 |
| Total 2014 | 5,067.56 | 11/02/2007 | 3879210 | 1,798.84 |
| 2013 Property Tax Principal | 4,689.69 | 04/27/2007 | 3562435 | 1,798.83 |
| Property Tax Interest | 891.04 | 11/01/2006 | 3281345 | 1,899.86 |
| Property Tax Penalty | 515.87 | 05/08/2006 | 3057817 | 1,899.85 |
| Weed Control Principal | 1.64 | 10/26/2005 | 2675357 | 3,599.24 |
| Weed Control Interest | 0.31 | 05/04/2005 | 2474915 | 1,896.45 |
| Pierce Conservation District Principal | 4.73 | 04/23/2004 | 1808682 | 1,419.03 |
| Pierce Conservation District Interest | 0.89 | | | |

**RCW 35.44.290****Reassessments—Basis—Property included.**

Every reassessment shall be made upon the property which has been or will be specially benefited by the local improvement and may be made upon property whether or not it abuts upon, is adjacent to, or proximate to the improvement or was included in the original assessment district.

Property not included in the original improvement district when so assessed shall become a part of the improvement district and all payments of assessments shall be paid into and become part of the local improvement fund to pay for the improvement.

Property in the original local improvement district which is excluded in reassessment need not be entered upon the assessment roll.

Every reassessment must be based upon the actual cost of the improvement at the time of its completion.

[1965 c 7 § 35.44.290. Prior: (i) 1911 c 98 § 42, part; 1893 c 96 § 3, part; RRS § 9395, part. (ii) 1911 c 98 § 43, part; 1909 c 71 § 1, part; 1893 c 95 § 2, part; RRS § 9396, part.]

April 23, 2017

City of Tacoma
747 Market Street
Tacoma WA 98402



Attn: Hearing Examiner
Subject: LID #8645, 525 Broadway, Unit 401, Parcel #2372000280

This letter is to protest the assessment of our property listed at the above address and parcel number, and follows the letter I submitted the first day of the hearing on 3/29/17. The following documents provide requested information that our property was valued/appraised/sold at a higher value prior to the beginning of the project in 2008 and was valued/appraised/sold at a lower value at the end of the project 2012.

This is indicated by the Tacoma's Assessor-Treasurer's Recent Sales report, and the Zillow Report from 4/2/2017. Both show the property sold for \$275,000 on 7/30/04, and \$207,000 on 3/15/13 (Att. A). Though not relied upon for sale appraisals, please note the tax appraisal for this parcel of property, as noted on the attached Assessor-Treasurer Taxes/Values from the city, also shows a decrease in Assessed Improvements from \$238,000 in 2009 to \$195,800 in 2012 (Att. B).

All these figures would indicate the LID 8645 Assessment did not reflect an improvement in not only our property, but other properties as well, not as the city's many varied calculations would like the citizens in 525 Broadway to believe. This leads to property owners lacking confidence in the city's transparency and integrity.

In addition, we also object to Mr. Shed's actual calculations. On Day 2 of the Hearings on 3/29-30/2017, Kim was shown sales dates of 1991 and 1995 and the amounts \$101,000 and \$105,000, respectively. This is how he arrived at the arrived at the 3% charge for our condo. Except our condo did not sell either of those years, as shown in the documents included with this letter. He is also on record as using dates and figures well outside the assigned times given, using assessments into 2014

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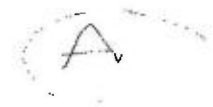
The items above, factual data from the Tax Assessor's office, Mr. Shed's questionable calculations, and the delays of the city, make it very difficult to pay this assessment, both for ourselves and for many others. Please consider an alternative to this entire ordeal.

Regards,

Paul and Kim Patino

ORIGINAL

CC: HEX
Legal
LID
EX.55



Recent Sales Activity for 2372000280

04/02/2017 08:59 AM

Property Details

Parcel Number: 2372000280
Site Address: 525 BROADWAY UNIT 401
Account Type: Real Property
Category: Land and Improvements
Use Code: 1410-APT CONDO HIGH RISE

Taxpayer Details

Taxpayer Name: PATINO KIM E & PAUL A
Mailing Address: 525 BROADWAY UNIT 401
TACOMA WA 98402

Sales

Sales from 1997 to date are displayed here. However, the sales listed on this site are not complete and do not include all property transfer types. Recorded documents, accessed by name and date, can be found using the Pierce County Auditor's Recorded Document Search.

Table with 8 columns: ETN, Parcel Count, Grantor, Grantee, Sale Price, Sale Date, Deed Type, Sale Notes Confirmation. Contains 4 rows of sales data.

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Search Search for sales with characteristics similar to this property.

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Pierce County Assessor-Treasurer
Mike Lonergan
2401 South 35th St Room 142
Tacoma, Washington 98409
(253)798-6111 or Fax (253)798-3142
www.piercecountywa.org/atr

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Improve Your Home Value

| PROJECT | PROJECT COST | ADDED VALUE |
|---------|--------------|-------------|
| | \$22,493 | |
| | \$15,627 | |
| | \$26,401 | |
| | \$3,226 | |

Price / Tax History

| DATE | EVENT | PRICE | AGENTS |
|----------|-----------------|------------|--------|
| 06/30/16 | Sold | \$404,719 | ✓ |
| 06/16/16 | Listing removed | \$2,300/mo | ✓ |
| 05/23/16 | Listing removed | \$429,950 | ✓ |
| 05/20/16 | Price change | \$429,950 | ✓ |
| 05/15/16 | Price change | \$434,000 | ✓ |
| 05/01/16 | Listed for sale | \$475,000 | ✓ |
| 11/18/14 | Sold | \$245,000 | ✓ |
| 10/09/14 | Pending sale | \$249,900 | ✓ |
| 10/07/14 | Listed for sale | \$249,900 | ✓ |
| 03/15/13 | Sold | \$207,000 | ✓ |
| 07/12/10 | Listing removed | \$1,350/mo | ✓ |
| 03/13/10 | Listed for rent | \$1,350/mo | ✓ |
| 07/30/04 | Sold | \$275,000 | ✓ |
| 08/01/79 | Sold | \$98,500 | ✓ |

Neighborhood: New Tacoma

| MEDIAN ZESTIMATE | MARKET TEMP | FORECLOSURES (per 10K) | | |
|------------------|----------------|------------------------|------------|---------------|
| \$242,100 | Cool | 5.6 | 61 | 1.5 |
| +10.6% | | | | |
| Past 12 months | Buyers' Market | Sellers' Market | New Tacoma | Tacoma |
| | | | | United States |



Taxes / Values for 2372000280

03/31/2017 06:15 PM

Property Details

Parcel Number: 2372000280
 Site Address: 525 BROADWAY UNIT 401
 Account Type: Real Property
 Category: Land and Improvements
 Use Code: 1410-APT CONDO HIGH RISE

Taxpayer Details

Taxpayer Name: PATINO KIM E & PAUL A
 Mailing Address: 525 BROADWAY UNIT 401
 TACOMA WA 98402

Assessed Values

| Value Year | Tax Year | Taxable Value | Assessed Total | Assessed Land | Assessed Improvements | Current Use Land | Personal Property | Notice of Value Mailing Date |
|------------|----------|---------------|----------------|---------------|-----------------------|------------------|-------------------|------------------------------|
| 2016 | 2017 | 261,200 | 261,200 | 61,200 | 200,000 | | 0 | 06/23/2016 |
| 2015 | 2016 | 241,800 | 241,800 | 61,200 | 180,600 | | 0 | 07/06/2015 |
| 2014 | 2015 | 254,500 | 254,500 | 61,200 | 193,300 | | 0 | 06/27/2014 |
| 2013 | 2014 | 267,900 | 267,900 | 72,000 | 195,900 | | 0 | 06/24/2013 |
| 2012 | 2013 | 267,800 | 267,800 | 72,000 | 195,800 | | 0 | 06/22/2012 |
| 2011 | 2012 | 256,200 | 256,200 | 96,200 | 160,000 | | 0 | 06/27/2011 |
| 2010 | 2011 | 273,100 | 273,100 | 96,200 | 176,900 | | 0 | 06/21/2010 |
| 2009 | 2010 | 334,200 | 334,200 | 96,200 | 238,000 | | 0 | 07/17/2009 |

Current Charges

Property tax interest and/or penalty charges are calculated on the 1st of each month. Your payment must be paid or postmarked prior to the 1st to avoid accrual of those additional charges. If the last day of the month falls on a holiday or weekend, you will have the following business day to pay or postmark without additional interest and/or penalty. If necessary, you can recalculate charges for a future date.

Pay with credit card, Visa debit card or E-check

| Balance Due: | Minimum Due: | as of |
|--------------|--------------|------------|
| 4,206.76 | 2,103.38 | 03/31/2017 |

| Tax Year | Charge Type | Amount Charged | Minimum Due | Balance Due | Due Date |
|----------|--|-----------------|-----------------|-----------------|----------|
| 2017 | Property Tax Principal | 4,199.04 | 2,099.52 | 4,199.04 | 04/30/17 |
| | Weed Control Principal | 1.70 | 0.85 | 1.70 | 04/30/17 |
| | Pierce Conservation District Principal | 6.02 | 3.01 | 6.02 | 04/30/17 |
| | Total 2017 | 4,206.76 | 2,103.38 | 4,206.76 | |

Païd Charges

For questions regarding any electronic payments you may have made, please contact Point & Pay at 1-877-765-4112

| Tax Year | Charge Type | Amount Paid | Date | Number | Amount Applied |
|----------|--|-----------------|-------------------|-----------------------|-----------------|
| 2016 | Property Tax Principal | 4,071.20 | 10/29/2016 | <u>9115657</u> | 2,038.82 |
| | Weed Control Principal | 1.70 | 04/26/2016 | <u>8877572</u> | 2,038.82 |
| | Pierce Conservation District Principal | 4.74 | 10/16/2015 | <u>8434692</u> | 2,211.23 |
| | Total 2016 | 4,077.64 | 04/16/2015 | <u>8150613</u> | 2,211.22 |
| 2015 | Property Tax Principal | 4,416.01 | 11/22/2014 | <u>8056272</u> | 6,104.69 |
| | Weed Control Principal | 1.70 | 11/22/2014 | <u>8056273</u> | 5,067.56 |
| | Pierce Conservation District Principal | 4.74 | 11/02/2012 | <u>6834323</u> | 2,024.32 |
| | Total 2015 | 4,422.45 | 04/24/2012 | <u>6431176</u> | 2,024.31 |
| 2014 | Property Tax Principal | 4,600.51 | 10/25/2011 | <u>6101086</u> | 1,977.22 |
| | Property Tax Interest | 322.04 | 04/26/2011 | <u>5811395</u> | 1,977.21 |
| | Property Tax Penalty | 138.02 | 10/29/2010 | <u>5593236</u> | 1,978.72 |
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| | Total 2014 | 5,067.56 | 11/02/2007 | <u>3879210</u> | 1,798.84 |
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| | Property Tax Interest | 891.04 | 11/01/2006 | <u>3281345</u> | 1,899.86 |
| | Property Tax Penalty | 515.87 | 05/08/2006 | <u>3057917</u> | 1,899.85 |
| | Weed Control Principal | 1.64 | 10/26/2005 | <u>2675357</u> | 3,599.24 |
| | Weed Control Interest | 0.31 | 05/04/2005 | <u>2474915</u> | 1,896.45 |
| | Pierce Conservation District Principal | 4.73 | 04/23/2004 | <u>1808682</u> | 1,419.03 |
| | Pierce Conservation District Interest | 0.89 | | | |

Recalculate Exemptions

No exemptions

Tax Code Areas

| Tax Year | TCA | Rate |
|----------|------------|-----------|
| 2017 | <u>005</u> | 16.075974 |
| 2016 | <u>005</u> | 16.837050 |
| 2015 | <u>005</u> | 17.351699 |
| 2014 | <u>005</u> | 17.172498 |
| 2013 | <u>005</u> | 17.511864 |
| 2012 | <u>005</u> | 15.776715 |
| 2011 | <u>005</u> | 14.455455 |
| 2010 | <u>005</u> | 11.822432 |

Receipts

**RCW 35.44.290****Reassessments—Basis—Property included.**

Every reassessment shall be made upon the property which has been or will be specially benefited by the local improvement and may be made upon property whether or not it abuts upon, is adjacent to, or proximate to the improvement or was included in the original assessment district.

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[1965 c 7 § 35.44.290 Prior: (i) 1911 c 98 § 42, part; 1893 c 96 § 3, part; RRS § 9395, part. (ii) 1911 c 98 § 43, part; 1909 c 71 § 1, part; 1893 c 95 § 2, part; RRS § 9396, part.]