

99559

FILED

JUN 27 1985

SUPERIOR COURT CLERK
THURSTON COUNTY, WASH

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON

IN AND FOR THE COUNTY OF THURSTON

PACIFICORP, a Maine corporation
doing business as PACIFIC POWER
& LIGHT COMPANY, qualified to do
business in Washington,

Plaintiff,

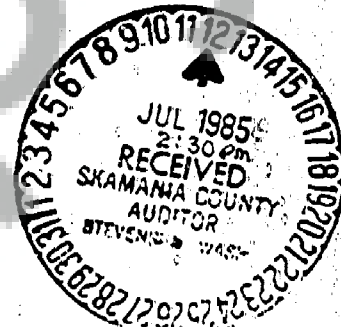
v.

DEPARTMENT OF REVENUE OF THE
STATE OF WASHINGTON; CLARK COUNTY,
WASHINGTON; COWLITZ COUNTY,
WASHINGTON; GRAYS HARBOR COUNTY,
WASHINGTON; KLIICKITAT COUNTY,
WASHINGTON; LEWIS COUNTY, WASHING-
TON; SKAMANIA COUNTY, WASHINGTON;
THURSTON COUNTY, WASHINGTON;
and YAKIMA COUNTY, WASHINGTON;

Defendants

NO. 85 2 01142 0

S U M M O N S



TO: Department of Revenue of the State of Washington;
Clark County, Washington;
Cowlitz County, Washington;
Grays Harbor County, Washington;
Klickitat County, Washington;
Lewis County, Washington;
Skamania County, Washington;
Thurston County, Washington, and
Yakima County, Washington.

A lawsuit has been started against you in the above-entitled Court by the above named plaintiff. Plaintiff's claim is stated in the written complaint, a copy of which is served upon you with this summons.

In order to defend against this lawsuit, you must respond to the complaint by stating your defense in writing, and serve

SUMMONS - 1

Registered S
Indexed, Vir S
Indirect S
Filed S
Mailed S

LAW OFFICES OF
LUNDGAARD & AITKEN
2400 BRISTOL COURT S.W.
SUITE 8
OLYMPIA, WASHINGTON 98502
TELEPHONE 943-8440

1 a copy upon the undersigned attorney for the plaintiff within
2 twenty (20) days after the service of this summons, excluding
3 the day of service (or if served upon you out of the State of
4 Washington, then within sixty (60) days after service), or a
5 default judgment may be entered against you without notice. A
6 default judgment is one where plaintiff is entitled to what he
7 asks for because you have not responded. If you serve a notice
8 of appearance on the undersigned attorney, you are entitled to
9 notice before a default judgment may be entered.

10 You may demand that the plaintiff file this lawsuit with
11 the Court. If you do so, the demand must be in writing and must
12 be served upon the plaintiff. Within fourteen (14) days after
13 service of the demand, the plaintiff must file this lawsuit with
14 the Court, or the service on you of this summons and complaint
15 will be void.

16 If you wish to seek the advice of an attorney in this matter,
17 you should do so promptly so that your written response, if any
18 may be served on time.

19 This Summons is issued pursuant to Rule 4 of the Superior
20 Court Civil Rules of the State of Washington.

21 DATED this 27th day of June, 1985.

22 LUNDGAARD & AITKEN

23 By 

24 H. JOHN AITKEN

25 for Robert E. Lundgaard, Attorney
26 for Plaintiff

FILED

JUN 27 1985

SUPERIOR COURT OF WASHINGTON FOR THURSTON COUNTY

SUPERIOR COURT CLERK
THURSTON COUNTY, WASH.

PACIFICORP, a Maine
corporation doing business as
Pacific Power & Light Company,
qualified to do business in
Washington,

Plaintiff,

v.

DEPARTMENT OF REVENUE OF THE
STATE OF WASHINGTON; CLARK
COUNTY, WASHINGTON; COWLITZ
COUNTY, WASHINGTON; GRAYS
HARBOR COUNTY, WASHINGTON;
KLICKITAT COUNTY, WASHINGTON;
LEWIS COUNTY, WASHINGTON;
SKAMANIA COUNTY, WASHINGTON;
THURSTON COUNTY, WASHINGTON;
and YAKIMA COUNTY, WASHINGTON;

Defendants.

No. 85 2 01142 0

COMPLAINT FOR REFUND
OF PROPERTY TAXES
PAID UNDER PROTEST

I.

PacifiCorp, dba Pacific Power & Light Company ("Plain-
tiff") is a Maine corporation qualified and authorized to do
business in the State of Washington. Plaintiff is a public
service company which operates an electric utility system in
Washington and other Western states. Defendant counties are
counties in the State of Washington in which Plaintiff owns real
and personal property used in the conduct of its electric
utility business. The Department of Revenue of the State of
Washington ("Department of Revenue") is a department of the
government of the State of Washington which is required annually
to make an assessment of Plaintiff's operating property and

1 certify the apportioned, equalized assessed value of such
2 property to Defendant counties.

3 II.

4 This is an action for refund of taxes brought pursuant
5 to the provisions of Section 84.68.020 of the Revised Code of
6 Washington. Venue for this action is established pursuant to
7 Section 84.68.050 of the Revised Code of Washington. Plaintiff
8 is a public service company whose operating property is located
9 in more than one county and is assessed as a unit by the
10 Department of Revenue. A portion of the taxes at issue in this
11 action for refund was payable to and paid to Thurston County in
12 1984.

13 III.

14 Pursuant to Chapter 84.12 of the Revised Code of
15 Washington, the Department of Revenue is annually required to
16 determine the actual cash value of Plaintiff's operating
17 property. The Department of Revenue so determined actual cash
18 value with respect to Plaintiff's property, the taxes of which
19 are at issue in this action. Plaintiff does not contest such
20 determination of value.

21 After determining the actual cash value of Plaintiff's
22 operating property, the Department of Revenue is required to
23 apportion such value to the respective counties entitled
24 thereto. The Department of Revenue so apportioned the value of
25 Plaintiff's property, the taxes on which are at issue in this
26

1 action. Plaintiff does not contest the action of the Department
2 of Revenue in apportioning the value of Plaintiff's property.

3 The Department of Revenue is required to determine the
4 equalized assessed valuation of Plaintiff's operating property
5 in each county to which value is apportioned by applying to the
6 actual apportioned value of such property the same ratio as the
7 ratio of assessed to actual value of the general property in the
8 county.

9 In accordance with the decision of the Washington
10 Supreme Court in Burlington Northern, Inc. v. Johnston, 89 Wn 2d
11 321, 572 P2d 1085 (1977), the Department of Revenue, as to
12 Defendant counties, and as to Plaintiff's property taxes which
13 are at issue in this action, determined an equalization ratio
14 for real property and an equalization ratio for personal
15 property. Thereafter, the Department of Revenue applied the
16 real property ratio to items of property which it considered to
17 be real property and applied the personal property ratio to
18 items of property which it considered to be personal property.
19 The Department of Revenue certified the apportioned equalized
20 assessed value of Plaintiff's property to the county assessor of
21 each Defendant county. On the basis of such apportioned
22 equalized assessed value, property taxes were levied against
23 Plaintiff's property in each Defendant county and Plaintiff paid
24 property taxes to Defendant counties as follows:

	<u>County</u>	<u>Dollar Amount</u>
1		
2	Clark	\$ 331,882
3	Cowlitz	266,371
4	Grays Harbor	1,033,432
5	Klickitat	42,204
6	Lewis	1,569,684
7	Skamania	501,547
8	Thurston	60,931
9	Yakima	981,892

10 These total amounts of tax were paid in two install-
 11 ments, the first of which was paid on or about April 30, 1984
 12 and the second of which was paid on or about October 31, 1984.
 13 In accordance with the provisions of Section 84.68.020 of the
 14 Revised Code of Washington each installment of property tax paid
 15 to each county was paid under written protest. Copies of such
 16 written protests are attached to this complaint and are incor-
 17 porated herein by reference.

18 IV.

19 In the process of determining and certifying the
 20 apportioned equalized assessed value of Plaintiff's real and
 21 personal property to each Defendant county, the Department of
 22 Revenue considered, treated and equalized as personal property
 23 items of Plaintiff's property which were and are real property
 24 within the meaning of Section 84.12.280 of the Revised Code of
 25 Washington. In particular, the Department of Revenue and
 26 Defendant counties have considered and treated as personal

1 property certain items of property including but not limited to
2 property at generating plant facilities and substations, both
3 existing and under construction, which are land or buildings of
4 an electric light and power company, and therefore are real
5 property under the definitions contained in Section 84.12.280 of
6 the Revised Code of Washington. More specifically, items of
7 property which are land or buildings and were improperly
8 considered and equalized as personal property include, but are
9 not limited to:

10 With respect to thermal generating facilities:

- 11 (a) Boiler Buildings and appurtenant fixtures, including
- 12 boilers;
- 13 (b) Turbine buildings and appurtenant fixtures, including
- 14 turbines and generators;
- 15 (c) Precipitators and appurtenant fixtures;
- 16 (d) Cooling towers and appurtenant fixtures;
- 17 (e) Related substations and appurtenant fixtures;
- 18 (f) Coal preparation facilities and appurtenant fixtures;
- 19 (g) Coal handling facilities and appurtenant fixtures; and
- 20 (h) Cooling ponds.

21 With respect to hydroelectric generating facilities:

- 22 (a) Dams and appurtenant fixtures, including generators
- 23 and turbines;
- 24 (b) Powerhouses and appurtenant fixtures, including
- 25 generators and turbines;
- 26 (c) Reservoirs;

1 (d) Related substations; and

2 (e) Flumes.

3 With respect to substations:

4 (a) Transformers and transformer footings;

5 (b) Fences;

6 (c) Circuit breakers;

7 (d) Poles, and

8 (e) Underground grounding systems.

9 With respect to construction work in progress:

10 (a) Reactor-containment buildings and appurtenant fix-
11 tures; and

12 (b) Generator-boiler buildings and appurtenant fixtures.

13 The actions of the Department of Revenue and Defendant
14 counties in considering and equalizing such items of real
15 property as personal property were inconsistent with Section
16 84.12.280 of the Revised Code of Washington, were arbitrary and
17 capricious, and were illegal.

18 V.

19 In each Defendant county the equalization ratios for
20 real property and for personal property vary from time to time.
21 In the tax year at issue in this action, the equalization ratio
22 for personal property was higher than the equalization ratio for
23 real property in all Defendant counties other than Cowlitz
24 County. Accordingly, the improper and illegal treatment of
25 certain of Plaintiff's property as personal property rather than
26

1 real property resulted in higher amounts of property tax being
2 assessed and levied against Plaintiff's property.

3 VI.

4 If all real property owned by Plaintiff in Defendant
5 counties comprising generating plant facilities and substations,
6 existing and under construction (such property being more
7 particularly described in paragraph IV), had been properly
8 considered, treated and equalized as real property, the approxi-
9 mate amount of tax properly payable to each Defendant county in
10 1984, compared with the amount actually paid, would have been as
11 follows:

12		Dollar Amount Paid	Approximate Dollar Amount Properly Payable
13	County		
14	Clark	\$ 331,882	\$ 330,788
15	Cowlitz	266,371	281,714
16	Grays Harbor	1,033,432	1,020,769
17	Klickitat	42,204	41,894
18	Lewis	1,569,684	1,439,392
19	Skamania	501,547	501,069
20	Thurston	60,931	59,812
21	Yakima	981,892	906,441

22 The actual amount of tax properly payable if such
23 property had been properly considered as real property cannot be
24 determined prior to the completion of this refund action.

25 WHEREFORE, Plaintiff prays as follows:

- 1 1. The Court determine that the items of property
2 referred to in paragraph IV are real property.
- 3 2. The Court determine the value of such property for
4 purposes of ad valorem property taxation, or remand this matter
5 to the Department of Revenue for such determination.
- 6 3. The Court determine, or remand to the Department of
7 Revenue for such determination, the amount of tax which would
8 have been payable by Plaintiff to each Defendant county if the
9 property referred to in paragraph IV had been considered and
10 equalized as real property.
- 11 4. The Court then enter judgment in favor of Plaintiff
12 against Defendant counties in the amount of the difference
13 between the tax paid to such counties as shown in paragraph II
14 and then the proper amount of tax payable, as determined in this
15 action, together with lawful interest thereon from the dates of

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26 -----

1 payment, costs of suit and such other relief as the Court deems
2 appropriate.

3 DATED this 24th day of June, 1985.

4 LUNDGAARD & AITKEN

5 By: *Robert E. Lundgaard*
6
7 Attorneys for Plaintiff
8 PacifiCorp

9 OF COUNSEL:

10 Leonard A. Girard
11 Stephen H. Burger
12 STOEL, RIVES, BOLEY,
13 FRASER & WYSE
14 900 SW Fifth Avenue, Suite 2200
15 Portland, OR 97204-1268
16 Telephone: (503) 224-3380
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26

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

April 30, 1984

Clark County Treasurer
P. O. Box 5000
Vancouver, WA 98668

Enclosed is check in the amount of \$165,941.16 in payment of first installment 1984 Clark County property taxes due April 30, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Clark County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is overstated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Fire patrol assessments are not included in this payment as per my telephone instructions from Deanna Funkhouser of the assessor's office. Please advise me in writing as to the final disposition of the fire patrol assessments.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

cc: Stephen H. Burger - GP Bldg., 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

April 30, 1984

Donna R. Rolfe
Cowlitz County Treasurer
207 Fourth Avenue, North
Kelso, WA 98626-4192

Enclosed is check in the amount of \$133,201.29 in payment of first installment 1984 Cowlitz County property taxes due April 30, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Cowlitz County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is overstated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

cc: Stephen H. Burger - GP Bldg., 21st Floor

PACIFIC POWER & LIGHT COMPANY

920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

April 30, 1984

LaVerne Doubravsky
Klickitat County Treasurer
P. O. Box 26
Goldendale, WA 98620

Enclosed is check in the amount of \$21,265.09 in payment of first installment 1984 Klickitat County property taxes due April 30, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Klickitat County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is over-stated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

This payment does not include the amounts for duplicate statements received on West Roosevelt Lots 1 through 4 Block 4, Lots 1 through 4 Block 5, and Lot 2 Block 2 (per my conversation with Laura in the Treasurer's Office on April 11, 1984).

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

rc: Stephen H. Burger - G. P. Bldg., 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

April 30, 1984

Mr. Karl Kuehner
Lewis County Treasurer
P. O. Box 299
Chehalis, WA 98532-0299

Enclosed is check in the amount of \$784,842.24 in payment of first installment 1984 Lewis County property taxes due April 30, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Lewis County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is over-stated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

cc: Stephen H. Burger - GP Bldg. - 21st Floor

PACIFIC POWER & LIGHT COMPANY

920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

April 30, 1984

Wilma J. Cornwall
Skamania County Treasurer
P. O. Box 356
Stevenson, WA 98648

Enclosed is check in the amount of \$250,785.35 in payment of first installment 1984 Skamania County property taxes due April 30, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Skamania County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is over-stated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

rc: Stephen H. Burger - GP Building - 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

April 30, 1984

Mr. Harris G. Hunter
Thurston County Treasurer
Courthouse
Olympia, WA 98502

Enclosed is check in the amount of \$30,465.43 in payment of first installment 1984 Thurston County property taxes due April 30, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Thurston County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is over-stated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

cc: Stephen H. Burger - GP Bldg. - 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE - PORTLAND, OREGON 97204 - (503) 243-1122

April 30, 1984

Mr. Dale A. Gray
Yakima County Treasurer
P. O. Box 1408
Yakima, WA 98907-1408

Enclosed is check in the amount of \$491,145.99 in payment of first installment 1984 Yakima County property taxes due April 30, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Yakima County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is over-stated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

This payment does not include the amounts on statement numbers 171413-34007-5 and 171402-34008-6 which are being cancelled (see my letter dated April 16, 1984; copy enclosed).

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

cc: Stephen H. Burger - G. P. Bldg., 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

October 31, 1984

Clark County Treasurer
P. O. Box 5000
Vancouver, WA 98668

Enclosed is check in the amount of \$165,940.78 in payment of second installment 1984 Clark County property taxes due October 31, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Clark County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is overstated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf

Encl.

cc: Stephen H. Burger - GP Bldg. 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

October 31, 1984

Donna R. Rolfe
Cowlitz County Treasurer
207 Fourth Avenue, North
Kelso, WA 98626-4192

Enclosed is check in the amount of \$133,122.13⁰⁰ in payment of second installment 1984 Cowlitz County property taxes due October 31, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Cowlitz County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is overstated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

cc: Stephen H. Burger - GP Bldg., 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

October 31, 1984

Mr. Ronald A. Strabbing
Grays Harbor County Treasurer
Box 831
Montesano, WA 98563

Enclosed is check in the amount of \$516,716.08 in payment of second installment 1984 Grays Harbor County property taxes due October 31, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Grays Harbor County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is overstated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

cc: Stephen H. Burger, GP Bldg., 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE - PORTLAND, OREGON 97204 - (503) 243-1122

October 31, 1984

LaVerne Doubravsky
Klickitat County Treasurer
P. O. Box 26
Goldendale, WA 98620

Enclosed is check in the amount of \$20,939.11 in payment of second installment 1984 Klickitat County property taxes due October 31, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Klickitat County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is overstated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

rc: Stephen H. Burger - GP Bldg., 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE - PORTLAND, OREGON 97204 - (503) 243-1122

October 31, 1984

Mr. Karl Kuehner:
Lewis County Treasurer
P. O. Box 299
Chehalis, WA 98532-0299

Enclosed is check in the amount of \$784,842.22 in payment of second installment 1984 Lewis County property taxes due October 31, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Lewis County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is overstated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

cc: Stephen H. Burger - GP Bldg. - 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

October 31, 1984

Wilma J. Cornwall
Skamania County Treasurer
P. O. Box 356
Stevenson, WA 98648

Enclosed is check in the amount of \$250,761.32 in payment of second installment 1984 Skamania County property taxes due October 31, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Skamania County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is overstated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JEL:nf
Encl.

cc: Stephen H. Burger - GP Building - 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

October 31, 1984

Mr. Harris G. Hunter
Thurston County Treasurer
Courthouse
Olympia, WA 98502

Enclosed is check in the amount of \$30,465.43 in payment of second installment 1984 Thurston County property taxes due October 31, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Thurston County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is overstated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

cc: Stephen H. Burger - CP Bldg., 21st Floor

PACIFIC POWER & LIGHT COMPANY
920 S.W. SIXTH AVENUE • PORTLAND, OREGON 97204 • (503) 243-1122

October 31, 1984

Mr. Dale A. Gray
Yakima County Treasurer
P. O. Box 1408
Yakima, WA 98907-1408

Enclosed is check in the amount of \$490,752.32 in payment of second installment 1984 Yakima County property taxes due October 31, 1984, together with tax statements. These billings are based on a certification of values made by the Department of Revenue following the decision of the Washington Supreme Court in Burlington Northern, Inc. v. Johnston. The Washington Department of Revenue has incorrectly classified certain real property of Pacific Power & Light Company located in Yakima County as personal property. As a result, the equalized value of property of Pacific Power & Light Company is overstated. Accordingly, Pacific Power & Light Company makes this payment under protest as required by RCW 84.68.020.

This payment does not include the amounts on statement numbers 171413-34007-5 and 171402-34008-6 which are being cancelled (see my letter dated October 16, 1984; copy enclosed).

Please contact me if you have any questions or note any differences.

Sincerely,

Robert G. Strong
Property Tax Supervisor
(503) 243-7069

RGS:JLE:nf
Encl.

rc: Stephen H. Burger - GP Bldg., 21st Floor