

107371

SUPERIOR COURT OF WASHINGTON
FOR CLARK COUNTY

AMERICAN TELEPHONE AND
TELEGRAPH COMPANY and AT&T
COMMUNICATIONS OF THE PACIFIC
NORTHWEST, INC.,

Plaintiffs,

vs.

DEPARTMENT OF REVENUE OF THE
STATE OF WASHINGTON;
ADAMS COUNTY; BENTON COUNTY;
CLALLAM COUNTY; CLARK COUNTY;
COWLITZ COUNTY; FRANKLIN
COUNTY; GRANT COUNTY; GRAYS
HARBOR COUNTY; KING COUNTY;
KITSAP COUNTY; KITTITAS
COUNTY; KLIKITAT COUNTY;
LINCOLN COUNTY; MASON COUNTY;
PACIFIC COUNTY; PIERCE COUNTY;
SKAGIT COUNTY; SKAMANIA
COUNTY; SNOHOMISH COUNTY;
SPOKANE COUNTY; THURSTON
COUNTY; WALLA WALLA COUNTY
WHATCOM COUNTY; WHITMAN
COUNTY; YAKIMA COUNTY;

Defendants.

TO:

Gary M. Olson, County Auditor
Skamania County Courthouse
240 NW Vancouver
PO Box 790
Stevenson, WA 98648

No. 89 2 01741 9

SUMMONS
(20 Days)

FILED FOR RECORD
SKAMANIA CO. WASH
BY SHERIFF'S OFFICE

JUL 13 10 10 AM '89

ADJ. CLERK
GARY M. OLSON

A lawsuit has been started against you in the above entitled court by AMERICAN TELEPHONE AND TELEGRAPH COMPANY and AT&T COMMUNICATIONS OF THE PACIFIC NORTHWEST, INC., plaintiffs. Plaintiffs' 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 a copy upon the undersigned attorney for the plaintiffs within 20 days after the service of this summons, excluding the day of service, if served within the State of Washington (or within 60 days after service of this summons, if served outside the State of Washington), or a default judgment may be entered against you without notice. A default judgment is one where plaintiffs are entitled to what they ask for because you have not responded. If you serve a notice of appearance on the undersigned attorneys, you are entitled to notice before a default judgment may be entered.

You may demand that the plaintiffs file this lawsuit with the court. If you do so, the demand must be in writing and must be served upon the plaintiffs. Within fourteen (14) days after you serve the demand, the plaintiffs must file this lawsuit with the court, or the service on you of this summons and complaint will be void.

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

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

Thomas H. Nelson

Thomas H. Nelson
STOEL RIVES BOLEY JONES & GREY
900 SW Fifth Avenue, Suite 2300
Portland, OR 97204
Telephone: (503) 294-9281

Dated: July 7, 1989

Of Attorneys for Plaintiffs

Registered ☒
Indexed ☒
Incket ☒
Filed ☒
Mailed ☒

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COUNTY; WALLA WALLA COUNTY
WHATCOM COUNTY; WHITMAN
COUNTY; YAKIMA COUNTY,

Defendants.

No.

9

COMPLAINT FOR
RECOVERY OF TAXES
PAID

I

Plaintiff American Telephone and Telegraph Company, a
New York corporation operating through its Interstate Division
("AT&T Interstate Division") and through AT&T Communications of
the Pacific Northwest, Inc., a Washington corporation, "(AT&T
Communications") (collectively referred to herein as
"Plaintiffs") are qualified to do business in the State of
Washington, and have paid all fees due the State. During the
1987 and 1988 assessment years Plaintiffs owned intercounty

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Page 1 - COMPLAINT FOR RECOVERY OF TAXES PAID

JUN 27 1989

JoAnn McBride, Clerk, Clark Co.
STOLL RIVES BOLEY JONES & GREY
ATTORNEYS AT LAW
900 SW FIFTH AVENUE PORTLAND, OREGON 97204-1248
(503) 224-3383

1 property in the State of Washington which was used to provide
2 long distance telephone 2service. That property is located in
3 Adams County, Benton County, Clallam County, Clark County,
4 Cowlitz County, Franklin County, Grant County, Grays Harbor
5 County, King County, Kitsap County, Kittitas County, Klickitat
6 County, Lincoln County, Mason County, Pacific County, Pierce
7 County, Skagit County, Skamania County, Snohomish County,
8 Spokane County, Thurston County, Walla Walla County, Whatcom
9 County, Whitman County, and Yakima County, Washington
10 ("Defendant Counties").

11 II

12 Defendant Department of Revenue of the State of
13 Washington ("Department of Revenue") is a department of the
14 government of the State of Washington which is required as of
15 January 1 annually to determine the true cash value of
16 Plaintiffs' Washington telecommunications property. The
17 Defendant Counties are counties in the State of Washington in
18 which Plaintiffs owns real and personal property used in
19 telecommunications activities, and to which Plaintiffs have
20 paid property taxes on such property.

21 III

22 This is an action for refund of taxes brought
23 pursuant to the provisions of 84.68.020, RCW. Venue for this
24 action is established pursuant to 84.68.050, RCW. The taxes at
25 issue in this action for refund were paid under protest to the
26

1 Defendant Counties in 1988 and 1989 for assessment years 1987
2 and 1988.

3 IV

4 Pursuant to Chapter 84.12, RCW, the Department of
5 Revenue determined that the true cash value of Plaintiffs'
6 telecommunications system used to provide telecommunications
7 services for assessment year 1987 was \$15 billion, and that the
8 true cash value of Plaintiffs' system for assessment year 1988
9 was \$15.75 billion. The system values were then allocated to
10 the State of Washington such that the Washington State taxable
11 value for the 1987 assessment year was \$176,500,000 and, for
12 the 1988 assessment year, \$188,800,000. The Department then
13 further allocated these Washington State values to the
14 Defendant Counties.

15 V

16 Plaintiffs paid the challenged taxes to the Defendant
17 Counties based upon the values as established by the Department
18 of Revenue as they became due and under protest.

19 VI

20 The Department's determinations of value are based
21 upon fundamental error(s). The true cash value for Plaintiffs'
22 telecommunications system for the 1987 assessment year is not
23 more than \$9.5 billion, and for the 1988 assessment year is not
24 more than \$9.8 billion.

25 WHEREFORE, Plaintiffs prays as follows:
26

1. The Court determine that the 1987 true cash value of Plaintiffs' system telephone property is \$9.5 billion, and for 1988 is \$9.8 billion.

2. The Court enter a judgment in favor of Plaintiffs against the Department of Revenue and the Defendant Counties in the amount of the difference between the taxes paid in 1988 and 1989 to such counties and the proper amount of tax payable, as determined in this action, together with lawful interest thereon from the dates of payment, costs of suit and such other relief as the Court deems appropriate.

DATED this 26th day of June, 1989.

STOEL RIVES BOLEY JONES & GREY

By Thomas H. Nelson
Thomas H. Nelson
W.S.B. No. 13711
Of Attorney for American
Telephone and Telegraph Co.