

111466

SUPERIOR COURT OF WASHINGTON
FOR CLARK COUNTY

FILED FOR RECORD
SP. CLERK WASH
BY *Sh. Co. Sheriff*

JUN 25 10 03 AM '91

J. Lowry
GARY M. OLSON

PACIFICORP,

Plaintiff,

No. 91 2 01840 9

v.

SUMMONS
(Twenty (20) Days)

DEPARTMENT OF REVENUE OF THE STATE
OF WASHINGTON; ASOTIN COUNTY;
BENTON COUNTY; CLARK COUNTY;
COLUMBIA COUNTY; COWLITZ COUNTY;
FRANKLIN COUNTY; GARFIELD COUNTY;
GRANT COUNTY; KITTITAS COUNTY;
KLICKITAT COUNTY; LEWIS COUNTY;
SKAMANIA COUNTY; THURSTON COUNTY;
WALLA WALLA COUNTY; YAKIMA COUNTY,

Defendants.

Registered	<input type="checkbox"/>
Indexed, Dir	<input type="checkbox"/>
Indirect	<input type="checkbox"/>
Filed	7/1/91
Mailed	<input type="checkbox"/>

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

A lawsuit has been started against you in the above-entitled Court by PacificCorp ("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 this lawsuit, you must respond to the Complaint by stating your defense in writing, and serve a copy upon the undersigned attorney for the Plaintiff within twenty (20) days after the service of this Summons, excluding the day of service if served within the State of Washington (or within sixty (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 Plaintiff is entitled to what it asks for because you have not responded. If you serve a notice of appearance on the undersigned attorney, you are entitled to notice before a default judgment may be entered.

You may demand that the Plaintiff file this lawsuit with the Court. If you do so, the demand must be in writing and must be served upon the Plaintiff. Within fourteen (14) days after you serve the demand, the Plaintiff 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.

By *Thomas H. Nelson*
Thomas H. Nelson, W.S.B. No. 13711
STOEL RIVES BOLEY JONES & GREY
900 SW Fifth Avenue, Suite 2300
Portland, OR 97204-1268
Telephone (503) 294-9281
Of Attorneys for PacificCorp

DATED this 21 day of June, 1991.

SUPERIOR COURT OF WASHINGTON
FOR CLARK COUNTY

PACIFICORP,

Plaintiff,

v.

DEPARTMENT OF REVENUE OF THE
STATE OF WASHINGTON; ASOTIN
COUNTY; BENTON COUNTY; CLARK
COUNTY; COLUMBIA COUNTY;
COWLITZ COUNTY; FRANKLIN
COUNTY; GARFIELD COUNTY; GRANT
COUNTY; KITTITAS COUNTY;
Klickitat County; LEWIS
COUNTY; SKAMANIA COUNTY;
THURSTON COUNTY; WALLA WALLA
COUNTY; YAKIMA COUNTY,

Defendants.

No. 91 2 01840 9

COMPLAINT FOR RECOVERY OF
TAXES

1.

Plaintiff PacifiCorp is an Oregon corporation operat-
ing in Washington as an electric utility company under the
assumed business name of Pacific Power & Light Company.
PacifiCorp is qualified to do business in the State of
Washington and has paid all fees due the State. During the
1989 and 1990 assessment years, Plaintiff owned intercounty
property in the State of Washington which was used to provide
COMPLAINT FOR RECOVERY OF TAXES - 1

STOEL RIVES BOLEY JONES & GREY
ATTORNEYS AT LAW
900 SW FIFTH AVENUE, PORTLAND, OREGON 97204-1268
(503) 224-3180

1 electric utility service. That property is located in Asotin
2 County, Benton County, Clark County, Columbia County, Cowlitz
3 County, Franklin County, Garfield County, Grant County,
4 Kittitas County, Klickitat County, Lewis County, Skamania
5 County, Thurston County, Walla Walla County, and Yakima County,
6 Washington ("Defendant Counties").

7 2.

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

17 3.

18 This is an action for refund of taxes brought
19 pursuant to the provisions of 84.68.020, RCW. Venue for this
20 action is established pursuant to 84.68.050, RCW. The taxes at
21 issue in this action for refund were paid under protest to the
22 Defendant Counties in 1990 and 1991 for assessment years 1989
23 and 1990.

24 4.

25 Pursuant to Chapter 84.12, RCW, the Department of
26 Revenue determined that the true cash value of Plaintiff's
COMPLAINT FOR RECOVERY OF TAXES - 2

1 utility system used to provide utility services for assessment
2 year 1990 was \$6,500,000,000, and that the true cash value of
3 Plaintiffs' system for assessment year 1989 was \$2,770,000,000.
4 The system values were then allocated to the State of
5 Washington such that the Washington State taxable value for the
6 1990 assessment year was \$423,700,000 and, for the 1989
7 assessment year, \$376,900,000. The Department then further
8 allocated these Washington State values to the Defendant
9 Counties.

10 5.

11 Plaintiff paid the challenged taxes to the Defendant
12 Counties based upon the values as established by the Department
13 of Revenue as they became due and under protest.

14 6.

15 The Department overvalued Plaintiff's assessments by
16 overstating the true and correct actual cash value of
17 Plaintiff's operating property and failing to properly
18 apportion and equalize said amount to the assessment level of
19 the general property in each county as required by
20 RCW 84.12.350. This overvaluation of Plaintiff's equalized
21 assessed value is grossly inequitable and palpably excessive,
22 arbitrary and capricious, illegal, and determined on a
23 fundamentally wrong basis. As a result of this overvaluation,
24 Plaintiff's property taxes are illegal and excessive.

25

26

COMPLAINT FOR RECOVERY OF TAXES - 3

STOEL RIVES BOLEY JONES & GREY
ATTORNEYS AT LAW
900 SW FIFTH AVENUE PORTLAND, OREGON 97204-1268
(503) 224-3380

The Department's overvaluation of Plaintiff's assessments violates the equal protection clause of the fourteenth amendment to the United States Constitution and the Uniformity Clause of the Washington State Constitution, art. 7, § 1.

WHEREFORE, Plaintiff prays that the Court enter a judgment in favor of Plaintiff against the Department of Revenue and the Defendant Counties in the amount of the difference between the taxes paid in 1989 and 1990 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 17th day of June, 1991.

STOEL RIVES BOLEY JONES & GREY

By

Thomas H. Nelson
Thomas H. Nelson
W.S.B. No. 13711
Of Attorneys for PacifiCorp