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ORIGINAL

JUN 28 1991

1 SUPERIOR COURT, STATE OF WASHINGTON, COUNTY OF SPOKANE  
2 NORTHWEST PIPELINE CORPORATION,) NO. 91203000-1  
3 a Delaware corporation,)   
4 Plaintiff,)   
5 vs.)   
6   
7 SPOKANE COUNTY; ADAMS COUNTY; )  
8 BENTON COUNTY; CHELAN COUNTY; )  
9 CLARK COUNTY; COWLITZ COUNTY; )  
10 FRANKLIN COUNTY; GRANT COUNTY; )  
11 GRAYS HARBOR COUNTY; KING )  
12 COUNTY; KITTITAS COUNTY; )  
13 KLINKITAT COUNTY; LEWIS COUNTY; )  
14 LINCOLN COUNTY; MASON COUNTY; )  
15 PIERCE COUNTY; SKAGIT COUNTY; )  
16 SKAMANIA COUNTY; SNOHOMISH )  
17 COUNTY; THURSTON COUNTY; WALLA )  
18 WALLA COUNTY; WHATCOM COUNTY; )  
19 WHITMAN COUNTY; YAKIMA COUNTY, )  
20 and THE WASHINGTON STATE )  
21 DEPARTMENT OF REVENUE, )  
22 Defendants. )  
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SUMMONS

FILED TO RECORD  
SPokane, WASH.  
BY M. L. LUKINS & ANNIS  
JUL 8 3 26 PM '91  
CARTER, OLSON

TO THE DEFENDANTS: A lawsuit has been started against you in the above-entitled Court by Northwest Pipeline Corporation, 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 by serving a copy upon the person signing this Summons, within twenty (20) days after the service of this Summons, excluding the day of service, 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 person, you are entitled to notice before a default judgment may be entered.

RECORDER'S NOTE:  
NOT AN ORIGINAL DOCUMENT

SUMMONS: 1

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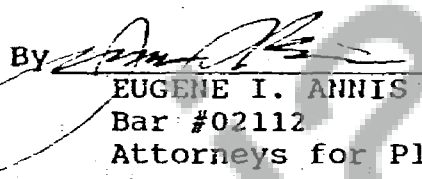
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1 If you wish to seek the advice of an attorney in this matter,  
2 you should do so promptly so that your written response, if any,  
3 may be served on time.

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

6 DATED this 28th day of June, 1991.

7  
8 LUKINS & ANNIS, P.S.

9  
10 BY  for  
11 EUGENE I. ANNIS  
12 Bar #02112  
13 Attorneys for Plaintiff

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15 Eugene I. Annis  
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28 HOLME ROBERTS & OWEN  
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SUMMONS: 2

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ORIGINAL FILED  
JUN 28 1991  
SUPERIOR COURT  
SPOKANE COUNTY, WA.

SUPERIOR COURT, STATE OF WASHINGTON, COUNTY OF SPOKANE

NORTHWEST PIPELINE CORPORATION,  
a Delaware corporation,

Plaintiff,

vs.

SPOKANE COUNTY; ADAMS COUNTY;  
BENTON COUNTY; CHELAN COUNTY;  
CLARK COUNTY; COWLITZ COUNTY;  
FRANKLIN COUNTY; GRANT COUNTY;  
GRAYS HARBOR COUNTY; KING  
COUNTY; KITTITAS COUNTY;  
Klickitat County; LEWIS COUNTY;  
LINCOLN COUNTY; MASON COUNTY;  
PIERCE COUNTY; SKAGIT COUNTY;  
SKAMANIA COUNTY; SNOHOMISH  
COUNTY; THURSTON COUNTY; WALLA  
WALLA COUNTY; WHATCOM COUNTY;  
WHITMAN COUNTY; YAKIMA COUNTY,  
and THE WASHINGTON STATE  
DEPARTMENT OF REVENUE,

Defendants.

NO. 91207000-1

COMPLAINT FOR REFUND  
OF PROPERTY TAXES  
PAID UNDER PROTEST

Plaintiff, Northwest Pipeline Corporation ("Northwest"), by  
and through its counsel, Lukins & Annis, P.S., Rose Mary Han, and  
Holme Roberts & Owen, upon information and belief, alleges and  
for causes of action states as follows:

JURISDICTION AND VENUE

1. Plaintiff, Northwest, is a Delaware corporation that  
owns and operates a federally regulated natural gas production  
and transmission system in seven western states: Colorado,  
Idaho, New Mexico, Oregon, Utah, Washington, and Wyoming.

2. Northwest maintains its corporate offices and principal  
place of business in Salt Lake City, Utah.

COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 1  
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1           3. Northwest is a wholly owned subsidiary of The Williams  
2 Companies, Inc. ("Williams"). Williams is a Delaware corporation  
3 with its corporate offices and principal place of business in  
4 Tulsa, Oklahoma.

5           4. Within the State of Washington, Northwest owns and  
6 operates approximately 1,358 miles of gas pipeline, 10 compressor  
7 stations, 85 meter stations, approximately 30 sales taps,  
8 4 district maintenance offices, 1 underground storage facility,  
9 and 1 liquefied natural gas plant (collectively the "Property").

10          5. The Property is located in Spokane County and in the  
11 other 23 Washington counties that are defendants in this action  
12 (the "Defendant Counties").

13          6. The Property is "operating property" as defined in  
14 Wash. Rev. Code §§ 84.12.200(16) and 84.68.050, and is assessed  
15 as a unit for *ad valorem* property tax purposes by the defendant  
16 the Washington Department of Revenue (the "Department"), pursuant  
17 to Wash. Rev. Code § 84.12.300.

18          7. The Department has offices in Olympia, Pasco, Spokane,  
19 Wenatchee, and Yakima.

20          8. The Department has assessors and officers that value  
21 property in each of the Defendant Counties.

22          9. The Defendant Counties are municipal corporations with  
23 their county seats at various locations within the State of  
24 Washington.

25          10. In 1989, the Department determined the unit value of  
26 Northwest's operating property for tax year 1990 and allocated a  
27 portion of this unit value to the State of Washington. The  
28 Washington value was then apportioned among the Defendant  
29 Counties. The Defendant Counties subsequently imposed and  
30 collected property tax against Northwest for the amount of the  
31 Property value apportioned to their respective county.  
32

COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 2  
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1 11. On or about October 22, 1990, Northwest paid the second  
2 installment of the 1990 taxes under protest to each of the  
3 Defendant Counties, pursuant to Wash. Rev. Code § 84.68.020.

4 12. Pursuant to Wash. Rev. Code § 84.68.020, this court has  
5 subject matter jurisdiction of the claims asserted herein.

6 13. Venue of this action is properly laid in this court  
7 pursuant to Wash. Rev. Code § 84.68.050.

8 FIRST CLAIM FOR RELIEF

9 (Unlawful and Excessive Taxation)

10 14. Northwest realleges and incorporates by reference the  
11 allegations set forth in paragraphs 1 through 13 above, as if  
12 fully set forth herein.

13 15. Pursuant to Wash. Rev. Code § 84.12.270, the Department  
14 is required to annually determine the "true cash value" of  
15 Northwest's operating property in Washington for the purpose of  
16 imposing the *ad valorem* property tax.

17 16. For tax year 1990, the Department determined the "true  
18 cash value" of all of Northwest's operating property, wherever  
19 located, as a single unit and then allocated a portion of this  
20 unit value to the State of Washington pursuant to Wash. Rev. Code  
21 § 84.12.300.

22 17. To determine the unit value of Northwest's operating  
23 property, the Department calculated and correlated two separate  
24 indicators of value: cost and income.

25 18. The Department's correlated unit value of Northwest's  
26 operating property for tax year 1990 was \$800,000,000.

27 19. After determining the correlated unit value of  
28 Northwest's operating property, the Department allocated a  
29 portion of the unit value to the State of Washington. The amount  
30 allocated to Washington was \$145,673,787.

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COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 3  
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1       20. The Department made several adjustments to Northwest's  
2 allocated Washington value in order to estimate the true cash  
3 value of Northwest's taxable operating property in Washington.  
4 After making these adjustments, the Department determined the  
5 true cash value of Northwest's taxable Washington operating  
6 property to be \$113,920,000. This value was then apportioned by  
7 the Department among the Defendant Counties.

8       21. The aggregate amount of the property taxes levied and  
9 collected on Northwest's Property by the Defendant Counties was  
10 \$1,561,957.

11       22. The property taxes levied against Northwest's Property  
12 are "unlawful and excessive" as described in Wash. Rev. Code  
13 § 84.68.020.

14       23. Northwest is regulated by the Federal Energy Regulatory  
15 Commission ("FERC"). As a regulated utility, Northwest must  
16 comply with the accounting and regulatory conventions and  
17 restrictions adopted by FERC.

18       24. When applied to a regulated public utility, the  
19 traditional cost and income indicators of value, as interpreted  
20 by the Department, must be adjusted in order to estimate the true  
21 cash value of the utility's property.

22       25. The Department's valuation of Northwest's operating  
23 property is excessive because, among other errors, the Department  
24 did not make the adjustments to its cost and income indicators  
25 that are necessary to account for the economic impacts of FERC  
26 regulation. The errors in the Department's appraisal include,  
27 but are not limited to, the following:

28       A. The Department's cost indicator overstates the  
29 true cash value of Northwest's Property because it fails to  
30 include any adjustment for obsolescence or any discount for  
31 costs upon which Northwest is not allowed by FERC regulation  
32

COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 4  
P062668 EIA-20662701

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1 to earn income, such as costs attributable to deferred  
2 federal income taxes and contributions in aid of  
3 construction.

4 B. The Department's projected future net operating  
5 income of Northwest is excessive.

6 C. The capitalization rate or financial performance  
7 ratio applied by the Department to Northwest's projected  
8 income does not accurately reflect market conditions or  
9 regulatory constraints.

10 D. The direct capitalization income approach, as  
11 applied by the Department, overstates the true cash value of  
12 Northwest's taxable property and, because of its  
13 unreliability, should not have been used by the Department  
14 as the exclusive income indicator of value.

15 E. The method used by the Department to allocate a  
16 portion of Northwest's unit value to Washington is  
17 inconsistent with methods used by the other western states  
18 in which Northwest has property. As a result, the  
19 Department's methodology improperly imports the value of  
20 property located in these other states to Washington.

21 26. If the cost indicator is to be an accurate indicator of  
22 true cash value, it must be adjusted to account for the economic  
23 effects of regulation. The cost indicator should, therefore,  
24 approximate, but not exceed, the amount of Northwest's rate base  
25 as determined by FERC.

26  
27 27. In the absence of compelling circumstances, which the  
28 Department has failed to demonstrate, the amount of Northwest's  
29 regulatory rate base must also be considered by the Department as  
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COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 5  
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1 an additional indicator of the true cash value of Northwest's  
2 Property.

3  
4 28. The rate base value for Northwest's operating property  
5 determined by FERC for tax year 1990 was \$628,928,890.

6 SECOND CLAIM FOR RELIEF

7  
8 (Violation of Due Process)

9 29. Northwest realleges and incorporates by reference the  
10 allegations set forth in paragraphs 1 through 28 above, as if  
11 fully set forth herein.

12  
13 30. As a result of the errors in its valuation and  
14 allocation methodologies, the Department significantly over  
15 valued Northwest's Property for tax year 1990. This significant  
16 over valuation is grossly excessive and taxes property having no  
17 substantial nexus with the State of Washington. Accordingly,  
18 these methodologies violate the Due Process Clauses of the United  
19 States and Washington Constitutions. U.S. Const. amend. XIV, § 1  
20 and Wash. Const. art. I, § 3.

21 THIRD CLAIM FOR RELIEF

22 (Violation of Tax Uniformity and Equal Protection)

23  
24 31. Northwest realleges and incorporates by reference the  
25 allegations set forth in paragraphs 1 through 30 above, as if  
26 fully set forth herein.

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COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 6  
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1           32. Article VII, Section 1 of the Washington Constitution  
2 provides that "[a]ll taxes shall be uniform upon the same class  
3 of property." "The word 'property' as used herein shall mean and  
4 include everything whether tangible or intangible, subject to  
5 ownership."  
6

7  
8           33. The Department's income approach utilized financial  
9 performance ratios that are calculated by comparing the reported  
10 dividends (earnings) of certain diversified, nonregulated,  
11 publicly traded conglomerates, including Williams, to the trading  
12 prices of the publicly held stock of those conglomerates. These  
13 financial performance ratios are generally referred to as  
14 earnings to price ratios ("E/P ratios").  
15

16  
17           34. The stock prices used by the Department in its E/P  
18 ratios necessarily captured the value of all of the tangible and  
19 intangible property owned by the selected conglomerates. Because  
20 the Department did not select companies sufficiently comparable  
21 to Northwest, the E/P ratios utilized by the Department to value  
22 Northwest's Property necessarily reflected and captured values  
23 attributable to these non-comparable properties that are not  
24 owned by Northwest and that have no substantial nexus with the  
25 State of Washington.  
26

27  
28           35. The reliability of the Department's income approach is  
29 further compromised by the extreme sensitivity of E/P ratios to  
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COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 7  
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1 factors affecting the public stock exchanges that are not  
2 directly related to any property owned by Northwest or by the  
3 conglomerates selected by the Department as "comparables."  
4

5 36. Plaintiff is informed that E/P ratios are not uniformly  
6 used by the Defendants to value all property located in the State  
7 of Washington that is similar to Northwest's.  
8

9 37. Plaintiff is informed that the reporting systems  
10 used by the Defendants to identify property owned by some  
11 taxpayers fail to identify some tangible and intangible property  
12 similar to that assessed to Northwest. As a result, this non-  
13 reported tangible and intangible property is not assessed by the  
14 Defendants.  
15

16 38. The disparities in the valuation and reporting  
17 methodologies applied by the Defendants cause Northwest's  
18 interstate operating property to be valued substantially in  
19 excess of its true cash value, while some intrastate property is  
20 valued at or below its true cash value. These differences in the  
21 relative valuation levels of property in the same class, coupled  
22 with the Defendants' failure to assess some intangible property  
23 owned by intrastate taxpayers, violate the Uniformity Clause of  
24 the Washington Constitution and the Equal Protection Clause of  
25 the United States Constitution. Wash. Const. art. VII, § 1 and  
26 U.S. Const. amend. XIV, § 1.  
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COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 8  
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FOURTH CLAIM FOR RELIEF

(Violation of Equalization Requirements)

39. Northwest realleges and incorporates by reference the allegations set forth in paragraphs 1 through 38 above, as if fully set forth herein.

40. Wash. Rev. Code § 84.12.350 requires the Department to equalize the assessed value of the Property by applying to such "value the same ratio as the ratio of assessed to actual value of the general property in such county."

41. As set forth in the previous claim for relief, the Department's valuation and reporting methods result in the assessment and taxation of Northwest's Property at a greater percentage of its actual value than is the case for the general property in the Defendant Counties.

42. The Department's failure to equalize the assessed value of Northwest's Property with the general property in the Defendant Counties violates the equalization requirement of Wash. Rev. Code § 84.12.350.

FIFTH CLAIM FOR RELIEF

(Discrimination Against Interstate Commerce)

43. Northwest realleges and incorporates by reference the allegations set forth in paragraphs 1 through 42 above, as if fully set forth herein.

COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 9  
196206081A-21962791

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1 44. As set forth in Plaintiff's Third Claim for Relief, the  
2 assessment and allocation practices of the Defendants effectively  
3 tax property that does not have a substantial nexus with the  
4 State of Washington. Defendants' practices, therefore, violate  
5 the Commerce and the Due Process Clauses of the United States  
6 Constitution. U.S. Const. art. I, § 8(3) and U.S. Const. amend  
7 XIV, § 1.  
8

9  
10 45. In addition, the Department's methodologies  
11 discriminate against interstate commerce by failing to recognize  
12 that non-regulated companies are entitled to earn income on all  
13 of their Washington assets.  
14

15  
16 46. In contrast, Northwest is regulated by FERC and is  
17 allowed to earn income only on the regulated rate base value  
18 of its Washington assets. Moreover, the amount of income  
19 Northwest earns is subject to further regulatory constraints  
20 setting a maximum allowed rate of return on its rate base.  
21

22 47. The Defendants' assessment practices fail to consider  
23 the economic effects of FERC regulation on the value of  
24 Northwest's Property and thus impose a higher effective rate of  
25 tax on the earning potential of Northwest's Property and the  
26 property of other regulated companies than they do on the  
27 property of nonregulated companies. Taxation of federally  
28 regulated companies at a higher effective rate disadvantages  
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COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 10  
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1 interstate commerce and violates the Commerce Clause because it  
2 imposes a disproportionate and discriminatory tax burden on  
3 Northwest's customers in states other than Washington. U.S.  
4 Const. art. I, § 8(3).  
5

6 SIXTH CLAIM FOR RELIEF

7 (Civil Rights Violation)

8  
9 48. Northwest realleges and incorporates by reference the  
10 allegations set forth in paragraphs 1 through 47 above, as if  
11 fully set forth herein.  
12

13 49. The Defendants' excessive and unlawful valuation of  
14 Northwest's Property violates the Commerce, Due Process and Equal  
15 Protection Clauses of the United States Constitution and is a  
16 deprivation of Northwest's rights secured by the United States  
17 Constitution. U.S. Const. art. I, § 8(3) and U.S. Const. amend  
18 XIV, § 1.  
19  
20

21 50. The deprivation of Northwest's rights secured by the  
22 United States Constitution is a violation of the Civil Rights  
23 Act, 42 U.S.C. § 1983 (1986).  
24

25 51. Under 42 U.S.C. § 1983 (1986), Northwest is entitled to  
26 a judgment that the Defendants' actions violate Northwest's  
27 constitutional rights.  
28

29 52. Under 42 U.S.C. § 1988 (1986), Northwest is entitled to  
30 the costs and attorneys' fees associated with this action.  
31  
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COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 11  
P062606B EIA-2D062791

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PRAYER FOR RELIEF

WHEREFORE, Northwest prays:

1. For a judgment setting the taxable true cash value of Northwest's Property for tax year 1990 in such amount as may be established at trial, and ordering that any tax collected on a value in excess of this amount must be refunded to Northwest with appropriate interest;
2. For an award of the costs and expenses incurred in this action;
3. For an award of the reasonable attorneys' fees incurred in this action; and
4. For such other and further relief as the court deems appropriate under the circumstances.

DATED this 27<sup>th</sup> day of June, 1991.

LUKINS & ANNIS, P.S.

By: Linda G. Tompkins

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WSBA No. 14687  
Attorneys for Plaintiff  
Northwest Pipeline Corporation

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COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 12  
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COMPLAINT FOR REFUND OF PROPERTY  
TAXES PAID UNDER PROTEST: 13  
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