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FILED FOR RECORD
SKAMANIA CO. WASH.
BY *STAT*

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P. Lowry
FOR
GARY H. OLSON

Registered	<i>p</i>
Indexed, Dir	<i>p</i>
Indirect	<i>p</i>
Filed	<i>7/15/92</i>
Mailed	

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF THURSTON

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

Plaintiffs,)

v.)

DEPARTMENT OF REVENUES OF THE)
STATE OF WASHINGTON; ADAMS)
COUNTY; BENTON COUNTY; CLALLAM)
COUNTY; CLARK COUNTY; COLUMBIA)
COUNTY; COWLITZ COUNTY;)
FRANKLIN COUNTY; GRANT)
COUNTY; GRAYS HARBOR COUNTY;)
KING COUNTY; KITSAP COUNTY;)
KITTITAS COUNTY; KLINKITAT)
COUNTY; LEWIS COUNTY;)
LINCOLN COUNTY; MASON COUNTY;)
OKANOGAN 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.)

NO.

92 2 01583 5

COMPLAINT FOR RECOVERY
OF TAXES PAID

FILED

JUL 30 1992

SUPERIOR COURT
BETTY J. GOULD
THURSTON COUNTY CLERK

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

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COPY

DAVIS WRIGHT TREMAINE
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SEATTLE, WASHINGTON 98101-4888
(206) 422-3350

1 Communications") (collectively referred to herein as
2 "Plaintiffs") are qualified to do business in the State of
3 Washington, and have paid all fees due the State. During the
4 1990 assessment year Plaintiffs owned intercounty property in the
5 State of Washington which was used to provide long distance
6 telephone service. That property is located in Adams County,
7 Benton County, Clallam County, Clark County, Columbia County,
8 Cowlitz County, Franklin County, Grant County, Grays Harbor
9 County, King County, Kitsap County, Kittitas County, Klickitat
10 County, Lewis County, Lincoln County, Mason County, Okanogan
11 County, Pacific County, Pierce County, Skagit County, Skamania
12 County, Snohomish County, Spokane County, Thurston County, Walla
13 Walla County, Whatcom County, Whitman County, Yakima County,
14 Washington ("Defendant Counties").

15 II.

16 Defendant Department of Revenue of the State of Washington
17 ("Department of Revenue") is a department of the government of
18 the State of Washington which is required as of January 1
19 annually to determine the true cash value of Plaintiffs'
20 Washington telecommunications property. The Defendant Counties
21 are counties in the State of Washington in which Plaintiffs own
22 real and personal property used in telecommunications activities,
23 and to which Plaintiffs have paid property taxes on such
24 property.
25

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III.

This is an action for refund of taxes brought pursuant to the provisions of 84.68.020, RCW. Venue for this action is established pursuant to 84.68.050, RCW. The taxes at issue in this action for refund were paid under protest to the Defendant Counties in 1991 for the assessment year 1990.

IV.

Pursuant to Chapter 84.12, RCW, the Department of Revenue determined that the true cash value of Plaintiffs' telecommunications system used to provide telecommunications services for assessment year 1990 was \$25 billion. The system value was then allocated to the State of Washington such that the Washington State taxable value for the 1990 assessment year was \$347,316,372 (equalized to \$336,589,302). The Department then further allocated this Washington State value to the Defendant Counties.

V.

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

VI.

The Department's determinations of value are based upon fundamental error(s). The true cash value for Plaintiffs' telecommunications system for the 1990 assessment year is not more than \$13.5 billion.

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1 WHEREFORE, Plaintiffs pray as follows:

2 1. The Court determine that the 1990 true and correct cash
3 value of Plaintiffs' system telephone property is not more than
4 \$13.5 billion.

5 2. The Court enter a judgment in favor of Plaintiffs
6 against the Department of Revenue and the Defendant Counties in
7 the amount of the difference between the taxes paid for 1990 to
8 such counties and the proper amount of tax payable, as determined
9 in this action, together with lawful interest thereon from the
10 dates of payment, costs of suit and such other relief as the
11 Court deems appropriate.

12
13 DATED this 29th day of June, 1992.

14 DAVIS WRIGHT TREMAINE
15 Attorneys for Plaintiffs

16
17 By David C. Judson

C. James Judson
WSBA# 00291
John Parnass
WSBA# 18582

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IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
IN AND FOR THE COUNTY OF THURSTON

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

Plaintiff,)

v.)

DEPARTMENT OF REVENUES OF THE)
STATE OF WASHINGTON; ADAMS)
COUNTY; BENTON COUNTY; CLALLAM)
COUNTY; CLARK COUNTY; COLUMBIA)
COUNTY; COWLITZ COUNTY;)
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COUNTY; GRAYS HARBOR COUNTY;)
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KITTITAS COUNTY; KLIKITAT)
COUNTY; LEWIS COUNTY;)
LINCOLN COUNTY; MASON COUNTY;)
OKANOGAN 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.)

No. 92 2 01573 5

SUMMONS

01592
SUPERIOR COURT
BETTY J. GOULD
THURSTON COUNTY CLERK

TO ALL DEFENDANTS: 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 are 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

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DAVIS WRIGHT TREMAINE
Law Offices
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SEATTLE, WASHINGTON 98101-2600
(206) 622-3150

1 copy upon the undersigned attorney for the plaintiffs within 20
2 days after the service of this summons, excluding the day of
3 service, or a default judgment may be entered against you without
4 notice. A default judgment is one where plaintiffs are entitled
5 to what they ask for because you have not responded. If you
6 serve a notice of appearance on the undersigned attorney, you are
7 entitled to notice before a default judgment may be entered.

8 You may demand that the plaintiffs file this lawsuit with
9 the Court. If you do so, the demand must be in writing and must
10 be served upon the plaintiffs. Within 14 days after you serve
11 the demand, the plaintiffs must file this lawsuit with the Court,
12 or the service on you of this summons and complaint will be void.

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

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

18 DATED this 28th day of June, 1992.

19 DAVIS WRIGHT TREMAINE
20 Attorneys for Plaintiffs

21 By David C. Tarkenton
22

23 C. James Judson
24 WSBA# 00291
25 John Parnass
WSBA# 18582

SUMMONS - 2
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Seattle

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Stevenson, Washington, 7/9/92

TO COUNTY AUDITOR DR.
Skamania County, Washington

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Agree. & Lease _____
Liens file _____
Mines _____
Deed _____
Mortgage _____
Satisfactions _____
Misc. _____
Surveys _____
Plats _____
UCC _____

Skamania County et al

to
AT & T

Gary M. Olson
COUNTY AUDITOR
By P. Lowry
DEPUTY

29982