

115138

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. 92 2 03551 4

SUMMONS  
(Twenty (20) Days)

Registered  
Indexing  
Filed  
Mailed

TO: 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 PacifiCorp ("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, W.S.B. No. 13711  
Christine Kitchel, W.S.B. No. 13706  
STOEL RIVES BOLEY JONES & GREY  
900 SW Fifth Avenue, Suite 2300  
Portland, OR 97204-1268  
Telephone (503) 294-9281  
Of Attorneys for PacifiCorp

DATED this 3rd day of December, 1992.

SUMMONS (Twenty (20) Days) - 1

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By

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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.

92-00551 4

COMPLAINT FOR RECOVERY OF  
TAXES

1.

Plaintiff PacificCorp is an Oregon corporation  
operating in Washington as an electric utility company under  
the assumed business name of Pacific Power & Light Company.  
PacificCorp is qualified to do business in the State of  
Washington and has paid all fees due the State. During the  
1991 assessment year, Plaintiff owned intercounty property in  
the State of Washington which was used to provide electric

Page COMPLAINT FOR RECOVERY OF TAXES - 1

1 utility service. That property is located in Asotin County,  
2 Benton County, Clark County, Columbia County, Cowlitz County,  
3 Franklin County, Garfield County, Grant County, Kittitas  
4 County, Klickitat County, Lewis County, Skamania County,  
5 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 1992 for the 1991 assessment year.

23 4.

24 Pursuant to Chapter 84.12, RCW, the Department of  
25 Revenue determined that the true cash value of Plaintiff's  
26 utility system used to provide utility services for assessment

1 year 1991 was \$6,000,000,000. The system values were then  
2 allocated to the State of Washington such that the Washington  
3 State taxable value for the 1991 assessment year was  
4 \$62,300,000. The Department then further allocated these  
5 Washington State values to the Defendant Counties.

6 5.

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

10 6.

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

21 7.

22 The Department's overvaluation of Plaintiff's  
23 assessments violates the equal protection clause of the  
24 fourteenth amendment to the United State Constitution and the  
25 Uniformity Clause of the Washington State Constitution, art. 7,  
26 § 1.

1           WHEREFORE, Plaintiff prays that the Court enter a  
2 judgment in favor of plaintiff against the Department of  
3 Revenue and the Defendant Counties in the amount of the  
4 difference between the taxes paid in 1991 to such counties and  
5 the proper amount of tax payable, as determined in this action,  
6 together with lawful interest thereon from the dates of  
7 payment, costs of suit, and such other relief as the Court  
8 deems appropriate.

9           DATED this 19th day of November, 1992.

10           STOEL RIVES BOLEY JONES & GREY

11  
12 By Thomas H. Nelson  
13 Thomas H. Nelson  
14 W.S.B. No. 13711  
15 Of Attorneys for PacifiCorp  
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