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SEP 1 11 21 AM '94

P. Lowry
AUDITOR

GARY M. OLSON

120453

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; KLIKITAT COUNTY;
LEWIS COUNTY; SKAMANIA
COUNTY; THURSTON COUNTY;
WALLA WALLA COUNTY; YAKIMA
COUNTY,

Defendants.

No. 94 2 02000 9

SUMMONS (20 Day)

COPY
ORIGINAL FILED

JUN 14 1994

CLARK COUNTY, CLARK, CLARK CO.

TO THE DEFENDANTS: A lawsuit has been started against you in the above-entitled court by plaintiff PacificCorp, an Oregon corporation. Plaintiff's claims are 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 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 ask 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.

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 person signing this summons. Within 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.

SUMMONS (20 DAY) - Page 1

SWW 1-1173 1 MAR 20 0779

STOEL RIVES BOLEY JONES & GREY


ATTORNEYS AT LAW
805 BROADWAY VANCOUVER, WASHINGTON 98660-3213
(206) 699-5900

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

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

5 DATED: June 13th, 1994

6 
7 Thomas H. Nelson, WSB No. 13711
8 D. Jeffrey Courser, WSB No. 15466
9 Of Attorneys for Plaintiff

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11 805 Broadway, Suite 725
12 Vancouver, Washington 98660
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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.

94 2 02000 9

COMPLAINT FOR RECOVERY OF
TAXES

COPY
ORIGINAL FILED

JUN 14 1994

JoAnne McBride, Clerk, Clark Co.

1.

Plaintiff PacifiCorp is an Oregon corporation operating 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 1993
assessment year, Plaintiff owned intercounty property in the State of Washington
which was used to provide electric utility service. That property is located in

COMPLAINT FOR RECOVERY OF TAXES - PAGE 1

FD-100 (Rev. 1-1-80) 5010 000

STOEL RIVES BOLEY JONES & GREY
ATTORNEYS AT LAW

1 Asotin County, Benton County, Clark County, Columbia County, Cowlitz County,
2 Franklin County, Garfield County, Grant County, Kittitas County, Klickitat County,
3 Lewis County, Skamania County, Thurston County, Walla Walla County, and
4 Yakima County, Washington ("Defendant Counties").
5

6 2.

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

15 3.

16 This is an action for refund of taxes brought pursuant to the
17 provisions of 84.68.020, RCW. Venue for this action is established pursuant to
18 84.68.050, RCW. The taxes at issue in this action for refund were paid under
19 protest to the Defendant Counties in 1994 for the 1993 assessment year.
20

21 4.

22 Pursuant to Chapter 84.12, RCW, the Department of Revenue
23 determined that the true cash value of Plaintiff's utility system used to provide
24 utility services for assessment year 1993 was \$6,900,000,000. The system values
25 were then allocated to the State of Washington such that the Washington State
26

1 taxable value for the 1993 assessment year was \$507,800,000. The Department then
2 further allocated these Washington State values to the Defendant Counties.
3

4 5.

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

8 6.

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

17 7.

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

22 WHEREFORE, Plaintiff prays that the Court enter a judgment in
23 favor of Plaintiff against the Department of Revenue and the Defendant Counties
24 in the amount of the difference between the taxes paid in 1993 to such counties
25 and the proper amount of tax payable, as determined in this action, together with
26

COMPLAINT FOR RECOVERY OF TAXES - PAGE 3

FD-23-65400.1 50820 0000

STOEL RIVES BOLEY JONES & GREY
MEMPHIS, TN 38102

1 lawful interest thereon from the dates of payment, costs of suit, and such other
2 relief as the Court deems appropriate.

3 DATED this 13th day of June, 1994.

4
5 STOEL RIVES BOLEY JONES & GREY

6
7 By Thomas H. Nelson
8 Thomas H. Nelson, # 13711
9 D. Jeffrey Courser, # 15466
10 Of Attorneys for PacifiCorp
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