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Page 1 of 15
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of SKAMANIA COUNTY
J. MICHAEL GARVISON
AUDITOR
Fee: \$0.00

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SKAMANIA COUNTY

<i>Document Title(s) or transactions contained herein:</i> COMPLAINT FOR REFUND OF PROPERTY TAXES SUMMONS
<i>GRANTOR(S) (Last name, first name, middle initial)</i> SKAMANIA COUNTY ETAL
<input checked="" type="checkbox"/> Additional names on page <u>2</u> of document.
<i>GRANTEE(S) (Last name, first name, middle initial)</i> NORTHWEST PIPELINE CORPORATION
<input type="checkbox"/> Additional names on page _____ of document.
<i>LEGAL DESCRIPTION (Abbreviated: i.e., Lot, Block, Plat or Section, Township, Range, Quarter/Quarter)</i> <input type="checkbox"/> Complete legal on page _____ of document.
<i>REFERENCE NUMBER(S) of Documents assigned or released:</i> <input type="checkbox"/> Additional numbers on page _____ of document.
<i>ASSESSOR'S PROPERTY TAX PARCEL/ACCOUNT NUMBER</i> <input type="checkbox"/> Property Tax Parcel ID is not yet assigned <input type="checkbox"/> Additional parcel numbers on page _____ of document.
The Auditor/Recorder will rely on the information provided on the form. The Staff will not read the document to verify the accuracy or completeness of the indexing information.

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JUN 15 2004

JOYCE L. JULSRUD, CLERK
KITITITAS COUNTY, WASHINGTON

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SKAMANIA COUNTY
AUDITOR

SUPERIOR COURT OF WASHINGTON FOR KITITITAS COUNTY

NORTHWEST PIPELINE CORPORATION,

Plaintiff,

v.

ADAMS COUNTY, BENTON COUNTY,
CHELAN COUNTY, CLARK COUNTY,
COWLITZ COUNTY, FRANKLIN COUNTY,
GRANT COUNTY, GRAYS HARBOR
COUNTY, KING COUNTY, KITITITAS
COUNTY, KLINKITAT COUNTY, LEWIS
COUNTY, LINCOLN COUNTY, MASON
COUNTY, PIERCE COUNTY, SAN JUAN
COUNTY, SKAGIT COUNTY, SKAMANIA
COUNTY, SNOHOMISH COUNTY, SPOKANE
COUNTY, THURSTON COUNTY, WALLA
WALLA COUNTY, WHATCOM COUNTY,
WHITMAN COUNTY, YAKIMA COUNTY, and
WASHINGTON DEPARTMENT OF REVENUE,

Defendants.

No. 04 2 00359 1

COMPLAINT FOR REFUND OF
PROPERTY TAXES

Plaintiffs, by and through their counsel, Garvey, Schubert & Barer, complain of Defendants
as follows:

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COMPLAINT FOR REFUND
OF PROPERTY TAXES - 1

LAW OFFICES
GARVEY SCHUBERT BARER
A PARTNERSHIP OF PROFESSIONAL CORPORATIONS
18TH FLOOR
1191 SECOND AVENUE
SEATTLE, WASHINGTON 98101-2939
(206) 464-3939

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JUN 15 2004

JOYCE L. JULSRUD, CLERK
KITITAS COUNTY, WASHINGTON

SUPERIOR COURT OF WASHINGTON FOR KITITAS COUNTY

NORTHWEST PIPELINE CORPORATION,

Plaintiff,

v.

ADAMS COUNTY, BENTON COUNTY,
CHELAN COUNTY, CLARK COUNTY,
COWLITZ COUNTY, FRANKLIN COUNTY,
GRANT COUNTY, GRAYS HARBOR
COUNTY, KING COUNTY, KITITAS
COUNTY, KLINKITAT COUNTY, LEWIS
COUNTY, LINCOLN COUNTY, MASON
COUNTY, PIERCE COUNTY, SAN JUAN
COUNTY, SKAGIT COUNTY, SKAMANIA
COUNTY, SNOHOMISH COUNTY, SPOKANE
COUNTY, THURSTON COUNTY, WALLA
WALLA COUNTY, WHATCOM COUNTY,
WHITMAN COUNTY, YAKIMA COUNTY, and
WASHINGTON DEPARTMENT OF REVENUE,

Defendants.

No. **04 2 00359**

SUMMONS
[CR 4] [20 DAY]

STATE OF WASHINGTON:

To: Defendants.

A lawsuit has been started against you in the above entitled court by Northwest Pipeline, plaintiff. Plaintiff's claim is stated in the 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 undersigned attorney for the plaintiff 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

SUMMONS [CR 4] [20-DAY] - 1

LAW OFFICES

GARVEY SCHUBERT BARER

A PARTNERSHIP OF PROFESSIONAL CORPORATIONS
18TH FLOOR
1191 SECOND AVENUE
SEATTLE, WASHINGTON 98101-2939
(206) 464-3939

DOC # 2004153575
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1 where plaintiff is deemed entitled to what it asks for because you have not responded. If you
2 serve a notice of appearance on the undersigned attorney, you are entitled to notice before a
default judgment may be entered.

3 You may demand that the plaintiff file this lawsuit with the court. If you do so, the
4 demand must be in writing and must be served upon the undersigned attorney. Within
fifteen (15) 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.

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

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

8 DATED this 14th day of June, 2004.

9 **GARVEY SCHUBERT BARER**

10 By 
11 William C. Severson, WSBN 5816
12 Norman J. Bruns, WSBN 16234
13 Attorneys for Plaintiff

7. For taxes assessed in 2002 and payable in 2003, the Department certified the following equalized assessed value for Northwest's Washington operating properties to the respective counties:

County	Real Property	Personal Property	Total
Adams	\$ 4,313	\$ 13,799,474	\$ 13,803,787
Benton	912,554	29,875,293	30,787,847
Chelan	32,240	9,275,267	9,307,507
Clark	4,329,419	24,889,519	29,218,938
Cowlitz	171,938	19,054,015	19,225,953
Franklin	2,205,012	9,132,078	11,337,090
Grant	19,108	1,234,265	1,253,373
Grays Harbor	10,072	246,468	256,540
King	1,968,095	21,232,162	23,200,257
Kittitas	16,953	2,674,997	2,691,950
Klickitat	1,625,445	27,753,139	29,378,584
Lewis	4,347,899	22,565,113	26,913,012
Lincoln	661	3,185,566	3,186,227
Mason	52,653	575,828	628,481
Pierce	1,064,780	17,890,054	18,954,834
San Juan	0	233,524	233,524
Skagit	1,541,415	16,435,137	17,976,552
Skamania	2,211,403	11,435,914	13,647,317
Snohomish	2,031,398	25,716,296	27,747,694
Spokane	438,251	8,985,601	9,423,852
Thurston	1,768,930	12,242,239	14,011,169
Walla Walla	17,071	178,602	195,673
Whatcom	4,248,440	24,832,898	29,081,338
Whitman	41,881	6,070,677	6,112,558
Yakima	155,663	4,887,388	5,043,051
Total	\$ 29,215,594	\$ 314,401,514	\$ 343,617,108

1 8. Pursuant to RCW 84.12, each of the Defendant Counties entered the equalized
2 assessed value certified by the Department onto its tax rolls. Each Defendant County provided
3 property tax notices to Northwest for each parcel of operating property located within their
4 respective county limits. The property tax notices informed Northwest of the assessed valuations for
5 each parcel and required that the first half of the 2002 property taxes be paid to Defendants by
6 April 30, 2003.

7 9. Northwest paid the first half of the 2002 property taxes to each Defendant
8 County involuntarily and under protest pursuant to RCW § 84.68.020.

9 10. Similarly, Northwest paid the second half of the 2002 property taxes to each
10 Defendant County involuntarily and under protest pursuant to RCW § 84.68.020.

11 11. The Plaintiff owns property in Adams County, Washington, including parcel
12 numbers 6-000-00-056-5028, 6-000-00-056-5022, 6-000-00-056-5019, 3-000-00-200-5088, 3-000-
13 00-200-5080, 3-000-00-200-5079, 3-000-00-200-5077, 3-000-00-200-5075, 3-000-00-200-5071, 3-
14 000-00-200-5068, 3-000-00-200-5067, 3-000-00-200-5056, 2-936-22-014-0770, 2-731-20-014-
15 0002, and 2-634-01-012-0135.

16 12. The Plaintiff owns property in Benton County, Washington, including parcel
17 numbers 5-067-160-00000015, 5-067-160-00000018, 5-067-160-00000022, 6-067-160-00000005,
18 6-067-160-00000011, 6-067-160-00000012, 6-067-160-00000013, 6-067-160-00000015, 6-067-160-
19 00000016, 6-067-160-00000018, 6-067-160-00000020, 6-067-160-00000021, 6-067-160-00000022,
20 6-067-160-00000023, 6-067-160-00000024, 6-067-160-00000025, 1-3399-302-0053-002,
21 1-2899-300-0010-000, 1-1084-202-0009-001, 1-2680-300-0008-000, 1-2680-300-0010-000,
22 1-1157-300-0000-000, 5-0671-600-0000-011, 5-0671-600-0000-025, and 6-0671-600-0000-002.

23 13. The Plaintiff owns property in Chelan County, Washington, including parcel
24 numbers 1-07564300-085-5, 1-07564300-062-5, 1-07564300-066-5, and 1-07564300-084-5.

25 14. The Plaintiff owns property in Clark County, Washington, including parcel
26 numbers U79390-000.0, U84390-000.0, U78390-000.0, U74390-000.0, U86390-000.0, U92390-

1 000.0, U94390-000.0, U89390-000.0, U90390-000.0, U81390-000.0, U71390-000.0, U77390-000.0,
2 U75390-000.0, U72390-000.0, U85390-000.0, U93390-000.0, U88390-000.0, U87390-000.0,
3 U69390-000.0, U91390-000.0, U82389-000.0, U80390-000.0, U76390-000.0, U95390-000.0,
4 U82390-000.0, U70390-000.0, U83390-000.0, 922390-000.0, 963390-000.0, 951390-000.0, 939390-
5 000.0, 923390-000.0, 945390-000.0, 931390-000.0, 953390-000.0, 918390-000.0, 929390-000.0,
6 U16239-000.0, U16240-000.0, 142243-000.0, 925390-000.0, U16241-000.0, and U16242-000.0.

7 15. The Plaintiff owns property in Cowlitz County, Washington, including parcel
8 numbers 90010 account # U000011 & U000012, 5-0657-001, and 5-0654.

9 16. The Plaintiff owns property in Franklin County, Washington, including parcel
10 numbers 400-001-529, 400-096-066, 400-006-177, 400-001-510, 400-001-485, 400-006-159, 400-
11 006-168; account numbers 111-580-068, 112-116-013, and 118-461-086.

12 17. The Plaintiff owns property in Grant County, Washington, including parcel
13 numbers 19 1160 001, 90 0006 001, 90 80501, 90 80502, 90 80503, 90 80504, and 90 80505.

14 18. The Plaintiff owns property in Grays Harbor County, Washington, including
15 parcel numbers U03000000000, U000561, and U000352.

16 19. The Plaintiff owns property in King County, Washington, including parcel
17 numbers 4200-910093-16, 4200-910093-08, 4200-910093-90, 4200-910092-82, 4200-910092-72,
18 4200-91009-66, 4200-910092-58, 4200-910092-41, 4200-910092-33, 4200-910092-25, 4200-
19 910092-17, 4200-910092-09, 4200-910091-91, 4200-910091-83, 4200-910091-75; 4200-910091-67,
20 4200-910091-59, 4200-910091-42, 4200-910091-34, 4200-910091-26, 4200-910091-18, 4200-
21 910091-00, 4200-910090-92, 4200-910090-84, 4200-910090-76, 4200-910090-68, 4200-910090-50,
22 4200-910090-43, 4200-910090-35, 4200-910090-27, 4200-910090-19, 4200-910090-01, 4200-
23 910089-95, 4200-910089-87, 4200-910089-79, 4200-910089-61, 4200-910089-53, 4200-910089-46,
24 0004200-600460-75, 4200-600460-67, 4200-600460-59, 972230-6993-08, 00972230-5149-03,
25 972230-4880-09, 972230-4860-03, 972230-4795-03, 972230-4684-07, 972230-4501-08, 972230-
26

1 4499-02, 972230-1483-06, 972230-1066-01, 972230-0125-02, 222506-9097-04, 212406-9069-00,
2 572306-9164-09, 122105-9203-02, 302306-9067-02, and 272306-9047-02.

3 20. The Plaintiff owns property in Kittitas County, Washington, including parcel
4 numbers 40-00-0000-0610, 40-00-0000-0609, 40-00-0000-0608, 40-00-0000-0607, 40-00-0000-
5 0606, 17-19-0540-0009, 40-00-00000-5530, and 00-00-0097-0050.

6 21. The Plaintiff owns property in Klickitat County, Washington, including parcel
7 numbers 03-13-0800-0002/00, 03-17-0600-0003/00, 03-16-0400-0011/00, 03-13-1200-0002/00, 02-
8 13-2600-0003/00, 03-16-0300-0010/00, 10-48-0000-0001/00, 10-48-0000-0002/00, 10-48-0000-
9 0003/00, 10-48-0000-0004/00, 10-48-0000-0005/00, 40-48-00000001/00, 40-48-00000002/00, 40-
10 48-00000003/00, 40-48-00000004/00, 40-48-00000005/00, 40-48-00000006/00, 40-48-
11 00000007/00, 40-48-00000008/00, 40-48-00000009/00, 40-48-00000010/00, 40-48-00000011/00,
12 40-48-00000012/00, 40-48-00000013/00, 40-48-00000014/00, 40-48-00000015/00, 40-48-
13 00000016/00, 40-48-00000017/00, 40-48-00000018/00, 40-48-00000019/00, and 40-48-
14 00000020/00.

15 22. The Plaintiff owns property in Lewis County, Washington, including parcel
16 numbers 21898-001-008, 790020-030-001, 790020-030-004, 790020-030-005, 790020-030-006,
17 790020-030-007, 790020-030-009, 790020-030-010, 770020-030-001, 770020-030-002, 770020-
18 030-003, 770020-030-004, 770020-030-005, 770020-030-006, 770020-030-007, 770020-030-008,
19 770020-030-010, 770020-030-011, 770020-030-012, 770020-030-013, 014472001000, and
20 012446002000.

21 23. The Plaintiff owns property in Lincoln County, Washington, including parcel
22 numbers 91 80007, 91 40004, 91 20004, 2138 018 500000, and 9000 000 180003.

23 24. The Plaintiff owns real property in Mason County, Washington, including
24 parcel numbers 90 00020, 90 00021, 90 00022, 90 00023, 90000 00 00007, 42025 34 60010, and
25 42025 31 60020.
26

1 The Plaintiff owns property in Pierce County, Washington, including parcel numbers R 04-20-26-4-
2 012, 0 000-3450-090, 0 000-3450-120, 0 000-3450-175, 0 000-3450-395, 0 000-3450-590, 0 002-
3 3450-090, 0 002-3450-155, 0 002-3450-120, 0 002-3450-175, 0 002-3450-176, 0 002-3450-195,
4 0 002-3450-325, 0 002-3450-370, 0 002-3450-385, 0 002-3450-395, 0 002-3450-396, 0 002-3450-
5 565, 0 002-3450-575, 0 002-3450-590, 0 002-3450-605, R 952000-003-0, R 03-19-24-3-012,
6 R 03-19-24-3-011, R 03-19-24-3-010, R 03-19-14-3-025, R799000-029-1, R 771300-002-0,
7 R 522600-016-0, R 522600-007-0, R 522600-005-0, R 522600-004-0, R 432000-245-7, R 245000-
8 019-2, R 05-20-30-2-059, R 05-20-08-2-005, R 05-20-07-4-012, R 05-20-05-3-025, R 05-20-05-1-
9 007, R 05-20-04-2-032, R 04-20-25-3-056, 0-000-3450-123, 0-000-3450-515, 0-000-3450-092, 0-
10 002-3450-123, 0-002-3450-515, 0-002-3450-658, 0-002-3450-741, R 03-19-14-3-024, and R
11 952000-003-0.

12 25. The Plaintiff owns property in San Juan County, Washington, including parcel
13 number 97 00301.

14 26. The Plaintiff owns property in Skagit County, Washington, including parcel
15 numbers 9913-000-935-0007, 9913-001-355-0002, 9913-002-310-0008, 9913-002-315-0003,
16 9136300, 9133604, 9130600, 9130808, 9132804, 9133109, 9133307, 9132903, 913352, 340519-2-
17 003-0007, 340518-0-011-0002, 340519-1-007-0005, 340531-0-008-0000, 350518-0-039-0009,
18 350529-0-014-0005, 350529-0-016-0003, 9913-003-352-0000, 340519-4-002-0103, 340519-2-003-
19 007, and 340519-4-002-0500.

20 27. The Plaintiff owns property in Skamania County, Washington, including
21 parcel numbers 03 09 00 0 0 0101 00, 75 00 00 0 0 0400 00, 75 00 00 0 0 0401 00, 75 00 00 0 0
22 0402 00, 75 00 00 0 0 0403 00, 95-001500, 95-001501, 95-001502, 95-001503, 5-001504,
23 95-001505, 95-001506, 95-001507, 95-001508, 95-001509, 95-001510, 95-001511, 95-001512, 95-
24 001513, and 95-001514.

25 28. The Plaintiff owns property in Snohomish County, Washington, including
26 parcel numbers 00991200075801, 00991200113700, 00991200115100, 00991200128800,

1 00991200163700, 00991200244600, 00991200316200, 00991200316700, 00911200336600,
2 00991200366500, 00991200366900, 00991200367600, 00991200397100, 00991200399200,
3 00991200413301, 27051400200900, 27051500101100, 27051600102200, 27061700200700,
4 00991200040600, 00991200026001, 27063200100200, 28060900400600, 28061600401000,
5 28063300201500, 29060400302200, 29060900205900, 29060900206000, 29060900206200,
6 29060900301000, 29060900304400, 29060900304600, 29061600201200, 30062000401400,
7 30062900400300, 32032300401000, 32041600101100, 32041600101200, 32041600101300,
8 32041600200800, 00991200053000, 28062100400700, 28062800100700, 28062800100800,
9 28062800301600, 28062800400500, 32032300401000, 00417502001200, 9121500, 9121609,
10 9121807, 9121841, 9122301, 9123308, 9123365, 9123951, 9124009, 9124017, 9124025, 9124108,
11 9124959, 9125311, 9125451, 9125600, 9126103, 9126350, 9127259, 9127408, 9127507, 9127606,
12 9127810, 9128110, 9128224, 9128265, 9128271, 9128315, 9128349, 9128600, 9128653, 9128851,
13 9129255, 9129354, 9129371, 9129545, 9129552, 9129578, 00543500001700, 00543500004700,
14 00543500004500, 29062800204200, and 29062100303900.

15 29. The Plaintiff owns property in Spokane County, Washington, including parcel
16 numbers PO620.0010, PO620.0030, PO620.0480, PO620.0520, PO620.0680, PO620.0720,
17 PO620.0760, PO620.0920, PO620.1040, PO620.1120, PO620.1280, PO620.1720, PO620.1880,
18 PO620.2040, PO620.2120, PO620.2200, PO620.2760, PO620.2920, RO620.0010, RO620.1040,
19 RO620.1120, RO620.1280, RO620.1720, RO620.2120, RO620.2200, 56362.0206, and 36174.9015.

20 30. The Plaintiff owns property in Thurston County, Washington, including parcel
21 numbers 11512340200, 12716330100, 13822410100, 19013016000, 19013018200, 19013024600,
22 19013033500, 19013047100, 19013056100, 21617110500, 70700100100, 99313016000,
23 99313018200, 99313021100, 99313024600, 99313032000, 99313033500, 99313033600,
24 99313034600, 99313035500, 99313045000, 99313045500, 99313046500, 99313047000,
25 99313047100, 99313051500, 9931354000, 99313054500, 99313055500, 99313056100,
26 11715230200, and 21617110500.

31. The Plaintiff owns property in Walla Walla County, Washington, including parcel numbers 40000000001800, 31139-00, and 31138-00.

32. The Plaintiff owns property in Whatcom County, Washington, including parcel numbers 390531 167294 0000, 410436 497304 0000, 90 00311, 90 00312, 90 00314, 90 00316, 90 00317, 90 00318, 90 00319, 90 00320, 90 00321, 900000 000312 0000, 900000 000318 0000, 900000 000319 0000, 900000 000321 0000, 900000 000323 0000, 900000 000311 0000, 900000 000313 0000, 90 00313, 400427 266223 0000, 400411 376007 0000, 0316828, 0316792, 395113435280 0000, and 395112473205 0000.

33. The Plaintiff owns property in Whitman County, Washington, including parcel numbers 6-0275-00-00-00-0001, 6-1535-00-00-00-0002, 6-1880-00-00-00-0001, 6-2550-00-00-00-0004, 6-3300-00-00-00-0001, 7-4270-00-00-00-0050, 7-4360-00-00-00-0150, 7-4405-00-00-00-0040, 7-4515-00-00-00-0060, 7-4525-00-00-00-0060, 7-4600-00-00-00-0050, 7-4805-00-00-00-0050, 7-4825-00-00-00-0050, 7-4835-00-00-00-0050, and 7-4845-00-00-00-0040.

34. The Plaintiff owns property in Yakima County, Washington, including parcel numbers 100601-07385, 100601-08463, 100601-08441, 100601-08403, 100601-08385, 100601-07568, 100601-07562, 100601-07561, 100601-07542, 100601-07524, 100601-07522, 100601-07482, 100601-07461, 100601-07463, 100601-07460, 100601-07441, 100601-07440, 100601-07407, 100601-07403, 100601-07401, 191418-43001, 100601-08403, 100601-08385, 100601-08441, 100601-08463, 100601-08482, 191316-33003, 191210-22402, 201111-23003, 220902-11002, 230914-22003, 201111-23001, and 100601-0733.

FIRST CAUSE OF ACTION

(Unlawful or Excessive Taxation)

35. Northwest incorporates by reference each and every allegation set forth in paragraphs 1-34 above.

1 36. Northwest alleges that the Department has made fundamental errors in
2 determining the assessed values of the Northwest properties and that, as a result of these errors, the
3 Department and each of the County Defendants have levied an unlawful and excessive property tax
4 on the Northwest properties.

5 37. Northwest believes that the allocated fair market value of its tangible, taxable
6 Washington property is far less than the value assessed by Defendant Counties and will establish the
7 allocated fair market value at trial.

8 38. The errors made by the Department and each of the Defendant Counties
9 resulting in the unlawful or excessive tax levies include, but are not limited to the following:

10 (a) failure to perform correctly and accurately the cost, income and
11 market approaches to valuation;

12 (b) failure to recognize appropriately all forms of physical, functional and economic
13 depreciation and obsolescence;

14 (c) failure to utilize an appropriate capitalization rate, income stream and estimate to
15 expenses;

16 (d) failure to properly consider and analyze relevant market data;

17 (e) failure to appropriately correlate appraisal methodologies; and

18 (f) use of methodologies that include value amounts that are not properly attributable
19 to taxable property in each Defendant County.

20 39. Northwest is entitled to a refund of the portion of property taxes unlawfully
21 levied by Defendants pursuant to RCW 84.68.020 and 84.68.030.

22 SECOND CAUSE OF ACTION

23 (Violation of Article VII Section 1 of Washington Constitution)

24 40. Northwest incorporates by reference each and every allegation set forth in
25 paragraphs 1-39 above.

1 41. The Washington Constitution requires that "[a]ll taxes shall be uniform upon
2 the same class of property" and provides that "[a]ll real estate shall constitute one class." Wash
3 Const. art. XII, § 1.

4 42. Northwest alleges that as a result of the excessive valuation of Northwest's
5 operating properties, Defendants have levied taxes on Northwest's Washington Properties at a rate
6 disproportionate to the rate levied on other properties within each respective county.

7 43. Defendants' unlawful and excessive taxation violates the state constitutional
8 guarantee of uniform taxation. Wash. Const. art. VIII, § 1.

9 PRAYER FOR RELIEF

10 WHEREFORE, Plaintiff prays for relief as follows:

11 44. A declaration that the 2002 assessed valuations of Northwest's properties as
12 determined by Defendants were unlawful and excessive, and were calculated on a fundamentally
13 incorrect basis;

14 45. A declaration that the fair market value of Northwest's taxable, tangible
15 Washington property is far less than the amount collectively assessed by Defendants, and in an
16 amount to be established by Northwest at trial;

17 46. A declaration that Defendants' unlawful and excessive taxation of
18 Northwest's Washington Properties violates Article VII Section 1 of the Washington Constitution.

19 47. A judgment ordering Defendant Counties to refund to Plaintiff excess property
20 taxes paid on or about April 2003, and on or about October 2003, as a result of the unlawful or
21 excessive assessments by Defendants, together with interest and costs as allowed by law.

22 RCW 84.68.050.
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1 DATED this 14th day of June, 2004.

2 **GARVEY SCHUBERT BARER**

3
4 By 

5 William C. Severson, WSBN 5816

6 Norman J. Bruns, WSBN 16234

7 Attorneys for Plaintiff

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**COMPLAINT FOR REFUND
OF PROPERTY TAXES - 12**

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