Re: Objection: Waterfront LID #6751, resolution 31915, proposed final assessment roll | Case

CWF-0089

carrie hollack

Mon 2/10/2020 11:53 AM

To: LIDhearingexaminer < LIDhearingexaminer@seattle.gov>

Hi Galen,

I've taken time off work and changed my travel schedule to accommodate the 2/12 9 AM. See you then.

Carolyn

From: Sarvie hollack schollack@hotmail.co

Sent: Friday, January 31, 2020 7:35 PM

To: LIDhearingexaminer <LIDhearingexaminer@seattle.gov>

Subject: Re: Objection: Waterfront LID #6751, resolution 31915, proposed final assessment roll | Case CWF-0089

Hi Galen,

What other day/timeslots are available? I had originally prepared to come down Feb 4th, not realizing this would be multiple days and that I would be scheduled on a different day during regular work hours!

I do have some flexibility, but am traveling on 2/12; the prior day 2/11 would be great.

Thanks so much,

Carolyn

From: LIDhearingexaminer <LIDhearingexaminer@seattle.gov>

Sent: Monday, January 27, 2020 6:23 PM To: carrie hollack schollack@hotmail.com

Subject: RE: Objection: Waterfront LID #6751, resolution 31915, proposed final assessment roll | Case CWF-0089

Good afternoon,

Your hearing has been scheduled for the 12th of February. Please find the location, date, and time below:

Hearing Location

700 5th Avenue

Suite 4009

Seattle, WA 98104

Wednesday, February 12, 2020

9:00 a.m. to noon (Recess from 10:15 - 10:30)

As we are running on a tight schedule, please be sure to arrive 15 minutes prior to your scheduled start time.

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Sincerely,

Galen Edlund-Cho Legal Assistant



City of Seattle Hearing Examiner

From: carrie hollack

Sent: Friday, January 24, 2020 4:16 PM

To: LIDhearingexaminer <LIDhearingexaminer@seattle.gov>

Subject: Re: Objection: Waterfront LID #6751, resolution 31915, proposed final assessment roll | Case CWF-0089

CAUTION: External Email

till a see historians

Thank you for the response and inquiry.

2-3 hours will be sufficient for me to present my objections and ask questions regarding the assessment methodology, and assessment and valuation details for my property

I anticipate 10-15 supporting documents to cover and present

No more than one additional witness (other than myself)

Thank you, Carolyn

From: LIDhearingexaminer < LIDhearingexaminer@seattle.gov >

Sent: Friday, January 24, 2020 5:37:51 PM

To: carrie hollack

Subject: RE: Objection: Waterfront LID #6751, resolution 31915, proposed final assessment roll | Case CWF-0089

Good day,

Thank you for filing your objections and sharing your concerns regarding Local Improvement District No. 6751 (the "Waterfront LID"). The opportunity to present your objections to the Hearing Examiner will be provided at hearing starting at 9 AM Tuesday, February 4, 2020.

If you wish to present your objections to the Hearing Examiner, please provide the following information:

- Estimated presentation time;
- Estimated number of documents to be produced and presented at hearing; and,
- Number of expected witnesses in addition to yourself.

The provision of thorough and accurate information will greatly assist the planning and scheduling of your hearing. Additionally, your patience and engagement with the Waterfront LID process is greatly appreciated.

Sincerely,



700 Fifth Avenue, Suite 4000, Seattle, WA 98104

Direct: 206.615.1718 | Fax: 206.684.0536 | Galen.Edlund-Cho@seattle.gov

From: carrie hollack <

Sent: Monday, January 20, 2020 3:04 PM

To: LIDhearingexaminer < lidhearingexaminer@seattle.gov>

Cc: Lewis, Andrew < Andrew.Lewis@seattle.gov >; Brown, Kamilah < Kamilah.Brown@seattle.gov >; Dawson, Parker

< Kshama. Sawant@seattle.gov>

Subject: Objection: Waterfront LID #6751, resolution 31915, proposed final assessment roll | Case CWF-0089

CAUTION: External Email
All,

We received our proposed final LID assessment a few weeks ago for Parcel #2382002330.

We object to the Market Value Without LID amount, the Market Value With LID amount, the derived Special Benefit amount, the Special Benefit % Change, and the Total Assessment -- and we object to the entire process which has been used for this LID.

Historically, LIDs are driven by the owners/residents who are the ones requesting the improvements and voted on by those folks to voluntarily take on the financial needs in order to benefit from the outcome. We were never given the opportunity to vote on the Waterfront LID #6751. As you know, the LID was nearly defeated due to the volume of objectors last year, until some of the commercial property owners cut a deal with Seattle City Council, without the input nor support of residents. We are well aware from public records postings that Sally Bagshaw and others planned to push the LID through to establish a precedent that would allow them to subsequently rubber stamp LIDs for Magnolia Bridge and other major capital projects. Mr. Lewis, as our newly elected D7 councilmember, we hope you stand against this. Ms. Sawant, we understand that you were initially against the LID because of the unfair process and funding mechanism, but were swayed for some reason when it came to a vote -- we hope you reconsider your stance on this as well. Ms. Gonzalez and Ms. Mosqueda, as city-wide representatives across all districts, we trust you will not support this dangerous approach to funding. This funding mechanism will not stand, as it spreads further throughout Seattle and property owners realize what is being done to them.

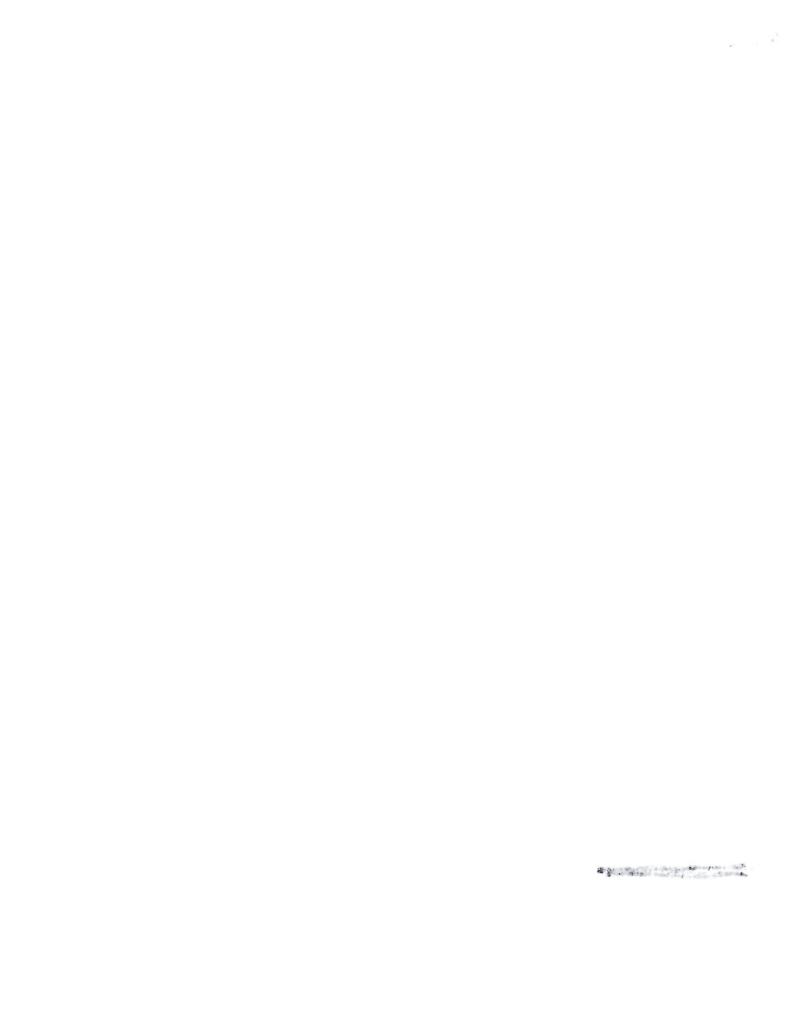
As to the specific assessment amount for our property ("Market Value Without LID", it is inexplicably higher than the King County appraised amount. The "Special Benefit" claimed for our property is inflated; our property will not go up in value as a result of the Waterfront improvements. In a recent <u>aaa article</u>, Marshall Foster, director of Seattle's Office of the Waterfront and Civic Projects, calls the Waterfront "a defining feature of visiting Seattle" and "a destination park", likening it to tourist attractions in other domestic cities. We have no anticipated benefit from the work that is being done several blocks from us, that will largely benefit tourists and nearby businesses that depend on tourism; could it be that we were included in the assessment so that you could spread out the money over more properties in hopes that it would be more palatable to people?

Finally, we'd like to add that we fully support King County Superior Court Case No. 19-2-05733-5 SEA, and agree with the objections outlined therein.

We look forward to attending the assessment roll hearing on Feb 4th to further explain our specific objections, and to get some answers around the valuation methodology and the resultant dollar values reported for our property, Parcel #2382002330, in the proposed final assessment roll.

Thank you,
Carolyn Hollack & Rebecca McAdams
Parcel #2382002330

Seattle, WA 98101





Waterfront LID Assessment Roll Hearing

February 12th, 2020 9AM – NOON

700 5th Ave, Suite 4009

Waterfront LID #6751, resolution 31915

Case CWF-0089

Parcel #238200 2330

Key topics

- Overview
- Timeliness
- Objections to LID process
- Backdoor negotiations
- Why a LID at all?
- Objections to valuation process
- Misleading Payment Communication
- Objections to assessment of our parcel #238200 2330
- Additional statements

Overview

Intro, reaction to the proposed final assessment, and some context

Intro

My name is Carolyn Hollack. My case number is CWF-0089. My parcel number is 238200-2330.

My wife and I bought our property in 2014. It is in a condo building spaces. The condo is located near the retail core, in Zoning DOC2 with just over 250 residential units, and also has two commercial 500/300-550.

Assessment Reaction

My wife and I received our assessment and immediately found issues with two initial items:

- Market Value Without LID
- Special Benefit % Change

the assessor has come up with and the other values are derived from those, combined with a Final Assessment Percentage that was backed If we understand the process correctly, those are the two values that into from a total amount which was spread across the properties. So to be clear, we also object to Market Value With LID, Special Benefit, and Total Assessment.

General context

making the city of Seattle a better place. However, that should be done We are residents and property owners who are passionate about in a thoughtful and legal manner.

General context

representative for District 7, and have made him aware of our concerns We are involved. We meet with Andrew Lewis, our City Council with the Waterfront LID.

meetings held by Friends of the Waterfront and various organizations We have attended previous objection hearings for the LID as well as to educate ourselves on the planning process.

General context

We are not against Waterfront improvements in general (they could be scaled back, but this isn't the right time for that conversation) and we improvements have the potential to create a great Destination park. support efforts to increase tourism dollars. We believe these

High level concerns

implemented, and was rushed through right before city council turned Our high level concern is that the Waterfront LID was improperly calculation of both the assessed value and the projected benefit. over. We believe that speed and greed impacted the improper

High level concerns

We are also concerned that none of the city council members are even within the assessment region. There is a clear lack of representation.

Councilmembers who we might have a chance of influencing, and six Sally Bagshaw, our Seattle City Council representative at the time, recused herself from the vote, leaving us with two at-large Councilmembers who do not represent us at all.

High level concerns

Additionally, we were never given the opportunity to vote on this LID.

Calls for public response and objection were answered repeatedly with high volumes of dissent, but nothing changed.

Timeliness

Reduced ability for preparation and objection

Timeliness – today's schedule

off work and reschedule my travel in order to attend and have my voice hearing. Instead I was given a 2/12 hearing date, and had to take time the city's appraiser today anyway, and I am still leaving town today, so heard. I understand that I won't have the opportunity to speak with While I understand that the court cannot delay or accommodate everyone's schedules, I had originally intended to attend the 2/4 I'll keep this short.

Timeliness – short timeframe

I'm not a lawyer and have a busy schedule myself, as many of us do.

With the city's late release of documents, it's been challenging to gather info in this short period of time.

Timeliness – release of documents

The Final Special Benefit Study and Addenda Volume were not made available to property owners until January 4, 2020.

I've been unable to find the "individual analysis sheets" that were referenced in the Final Special Benefit Study.

Objections to LID process

The LID process departed from the typical, widely-accepted LID process that is initiated by property owners

What is a LID?

"A Local Improvement District (LID) provides a way for property owners street lighting or underground wiring. Property owners agree to form your neighborhood. You pay an amount proportional to the benefits Benefits include added value to your property and improvements to LIDs when the benefits from the improvements outweigh the costs. to get together to pay for street and alley paving, sanitary sewers, you receive for each property you own."

Initiating a LID

Local Improvement Districts are initiated by the property owners in the impacted area, who desire improvements that they are willing to fund because the benefits outweigh the costs.

Funding mechanisms in recent history

In 2008, voters approved a six year \$73 million property tax increase for repairs and improvements to the Pike Place Market

Two things are important here – one, it was voted on by the property owners, and two it was approved by them

Waterfront LID -- departure from the norm

Property owners who are being assessed for Waterfront LID financing were never given an opportunity to vote on the improvements and funding

Illegality of Waterfront LID

The Waterfront LID amounts to taxation without representation

We, like the other property owners facing the LID assessment wielded by the city, did not have control or influence over the Seattle City Councilmembers who voted on it

have turned over and we can only hope that the new Council recognizes the At this point 50% of the councilmembers that participated in the rush vote illegality of this action and takes it to vote by property owners – or cuts to the chase and finds a more appropriate funding mechanism

A dangerous precedent

An attorney working to overturn the waterfront LID wrote to Sally Bagshaw in 2019 and received the following in an email response:

thoughtfully made. Not only for this project but for the future Magnolia your friend, please please know we have been working on this project Waterfront resident, current Councilmember, your former client and since 2004 and we want this LID to succeed. The decision was "Sally here. I am saddened by your position. As a downtown Bridge we need the LIDs to fund major capital projects."

A dangerous precedent

LIDs as funding mechanisms in the future. Our Seattle City Council has, taxes and ways to collect money. Unfortunately they are less skilled at A Seattle City Council member literally declared that they will pursue for the past few years, proven themselves adept at proposing clever managing projects and ensuring outcomes.

A dangerous precedent

property owners and administered by the government, for the people. proposed by government; it is intended to be a tool leveraged by the I'm not aware of a broader LID (by numbers of property owners) in Seattle or in Washington State, nor is it common for a LID to be

This LID is imposed on the people.

Backdoor negotiations

Modifications of LID resulting from improper dealings and tactics

Initial objections hit critical mass

those property owners came out strong. There was not enough time to When impacted property owners discovered that the City of Seattle planned to move forward, and implement a LID without their input, hear the feedback from all the owners at City Hall, and the signed objections were actually enough to throw the LID out entirely.

Improper negotiations

The LID was not thrown out, though. A key organizer for the objection objections and negotiate behind closed doors with Seattle city leaders to reach an agreement that only that small subset of property owners decided to work with developers to withhold a chunk of the signed agreed to. The total \$\$ figure landed on in these improper negotiations ended up being the basis for "assessing" the properties -- by backing into the total number that they had agreed on, in those closed-door negotiations.

Why a LID at all

Waterfront improvements will be enjoyed by non-property owners

Waterfront revenue: cruises

As of Q2 2018, the port of Seattle projected well over 1.1 million cruise passengers this year and stated that the cruise season provides over \$500 million in economic value to our region. These numbers have been trending up and the Waterfront improvements, in fact, will directly influence them to increase even more

Increased revenue – it's proven

In fact, an article from Q2 2019, again from the Port of Seattle, states that the cruise business creates nearly \$900 million a year in local revenue. The Port estimated over 1.2 million revenue cruise passengers in 2019, well over 2018's record 1.1 million.

In 2019 the Port of Seattle hosted the three largest cruise vessels on the West Coast. Each vessel carried over four thousand passengers.

Increased revenue – it's proven

passengers in 2000 and then in 2019, an estimated 1.2 million. That's Let's recap some stats – there were just shy of 120 thousand ten times as many passengers in less than twenty years!

annual growth rate of 13%. What an opportunity these tourism dollars Passenger increases between 2000 and 2019 represent a compounded provide.

Cruise passengers aren't loca

The Port of Seattle commissioned the McDowell Group to survey cruise residents (unclear how many of the remaining 11% are property passengers in 2017. 89% of respondents were non-Washington owners within the LID....probably not many)

Of the 89%, 65% spent at least four hours in Seattle before or after their cruise. Waterfront improvements will ensure all -- or at least the lion's share -of that four hours will be spent on the waterfront.

Remember: a LID is a special benefit

While going through these numbers, we need to keep in mind that we are talking about a Local Improvement District here. That's a special benefit for property owners. Not a benefit for visitors which is a worthwhile improvement, just not one that should be funded by a LID.

Market, very near to the LID improvements and a Enough about cruise ships. Let's talk Pike Place direct benefiter from the Waterfront improvements

Pike Place Market

destination, and is the 33rd most visited tourist attraction in the world! thousand to forty thousand daily. It is Seattle's most popular tourist Pike Place Market hosts over ten million shoppers annually, twenty

A financing opportunity

LID. Seattle does not need to steal the money from the pockets of local could more than cover the amount that is currently scheduled for the They can finance the LID by getting a share of the increased revenue The projections from Port of Seattle post-waterfront improvements property owners, many of whom are not even near the waterfront. from cruise tourism and Pike Place market tourism. Yet here we are. There is a LID.....

Objections to valuation process

The valuation process appears lazy and given the scope of supposedly impacted properties, indeed how could it be accurate?

"Drawing the lines"

different "regions" or "areas" within it, appear to have been drawn to properties that may be hit up for a future LID, once the precedent is maximize the \$ retrieved from property owners while carving out The boundaries of the LID itself, as well as the boundaries of the

possibly even the proposed I-5 (literal) lid have also been mentioned as prospective candidates. We see boundaries drawn for the Waterfront I spoke earlier about the Magnolia Bridge LID that former Seattle City Councilmember Sally Bagshaw said was coming. Key Arena and that "leave space" for those future LIDs.

"Drawing the lines"

"Special purpose properties, such as the sports stadiums, experience lesser special benefit due to use restrictions and location at the far south end of the project." – from Final Special Benefit Study. This just isn't true, we actually walked this the other day and it's very near the Waterfront and is easy to reach, possibly closer than our property.

"Rising tide lifts all ships" claim?

"The comments made on the currently strong downtown market trends are amenities and improved waterfront access would enhance trends already in not meant to infer that the project would create further positive demand evidence in the various downtown Seattle real estate markets." – Final and intense development activity but rather that the new waterfront **Benefit Study**

property owners are being told to pay for something that helps the broader If, as claimed, the Waterfront Improvements will enhance existing trends, then the lines drawn for LID assessment are hardly relevant as the entire area is (claimed) to be stimulated economically. Hence the downtown city, county, and region.

No good comparison studies exist?

are similar, none of the projects discussed are highly similar to the Waterfront Seattle Project LID (i.e., differences in view amenity, specific improvements, neighborhood and parcel characteristics, etc.); and 2) ongoing and proposed construction will have profound impacts on market value of individual subject properties; the magnitude of such impacts, while aspects of the projects discussed and used for comparison purposes others, including removal of the viaduct) contributing in varying degrees." The Final Benefit Study itself admits "It is important to remember that 1) considering the current strength of local market demand, is the major influence on property values with waterfront projects (the subject and

In other words, the assessor claims to have been unable to find comparable projects. This appears to be yet another result of the rush to get this assessment done rather than taking the time to do it right.

Valuation discrepancies – some notes trom Final Special Benefit Study

"Proportionality is an important element in any special benefit study"

characteristics should experience a roughly similar special benefit on an "Properties with similar highest and best use, location and physical overall property basis"

Valuation discrepancies – my condo building

Valuations of properties within my condo building are inconsistent.

engineer it just didn't work; higher properties are valued lower in some cases, while properties closer to the waterfront are valued lower in The methodology for valuation is unclear. My attempts to reverse some cases with no clear reason supporting the differences.

In a word, inconsistent.

Misleading Payment Communication

False information supplied to property owners claiming a "discount"

Discount claim

From https://waterfrontseattle.org/local-improvement-district:

will receive a discount on the total amount of their assessment for their As stated in the LID formation ordinance, property owners who choose to pay their assessment in full during the 30-day prepayment period portion of the costs of financing that is included in their final LID assessment. Note that this website is part of the Seattle Office of the Waterfront and Civic Projects, so it is an official communication.

What is a Discount?

Merriam-Webster defines a Discount as "a reduction made from the gross amount or value of something" Gross, defined by Merriam-Webster and in the context mentioned for "Discount", is "consisting of an overall total exclusive of deductions"

Therefore, a Discount is a reduction made from the overall total

https://seattle.legistar.com/LegislationDetail.aspx?ID=3840742&GUID= F67E6DE0-2323-496D-95AB-821C58AD6D3A and a matter of public record, Record No. Council Bill 119447, Ordinance #125760, states: The LID ordinance, found at

"WHEREAS, it is the intention of this Council that, after confirmation of of local improvement district bonds ("LID Bonds") which will provide…' will finance the unpaid portion of the assessment roll by the issuance prepayment of such assessments without interest or penalty, the City a final assessment roll and the expiration of the 30-day period for

authorizing issuance of the LID Bonds (but not to exceed a maximum of This Council further intends that persons who pay their assessments in proceeds, when released from that fund in accordance with state law, Improvements or other identified needs related to the Improvement. full during the 30-day prepayment period will not be responsible for "...for a deposit of bond proceeds into the City's Local Improvement 10 percent of the amount of the LID Bonds issued) and that those Guaranty Fund in an amount to be set pursuant to the ordinance these financing costs (i.e., the costs of issuing the LID bonds and will be earmarked to pay for major maintenance of the LID making a Guaranty Fund deposit)"

Section 8 from the same Ordinance, Record No. Council Bill 119447, Ordinance #125760, states:

20.04.050, the mode of payment for the Waterfront LID is "payment by bonds." Assessments not paid within the 30-day prepayment period provided by law shall be payable in installments of principal and "Mode of Payment. In accordance with the provision of SMC interest with terms to be fixed by future ordinance."

Section 12 from the same Ordinance, Record No. Council Bill 119447, Ordinance #125760, has language around Authorization of LID Bonds and Interim Financing. Without quoting this here – suffice it to say, there's no discount. This is an explanation of how one can pay over time, if they are unable to provide the funds in the initial 30-day payment period.

Not a discount

Given this information, rather than saying

"As stated in the LID formation ordinance, property owners who choose will receive a discount on the total amount of their assessment for their to pay their assessment in full during the 30-day prepayment period portion of the costs of financing that is included in their final LID assessment.", it might be more accurate to say "As stated in the LID formation ordinance, property owners who choose owners who opt to extend the payment period and will therefore have to pay their assessment in full during the 30-day prepayment period will pay exactly the total amount of their assessment, as opposed to to pay a portion of the costs of financing."

Not a discount

To restate:

mailed to each property owner. If they pay within the 30 day period, they do not get a discount. Property owners have been issued an assessed amount, the "Total Assessment" noted on the LID roll and on the statement that was

Why discount language matters

Improvement District, this really comes across as a devious attempt to communication to property owners subject to the Waterfront Local Besides the obvious point of supplying misleading and inaccurate

- 1) make owners feel like they are getting a deal by paying the actual amount they have been assessed at and/or
- make property owners feel that paying exorbitant amounts of interest is the norm, rather than the exception. 7

Objections to assessment of our parcel #238200 2330

Claimed Market Value Without LID and Claimed Special Benefit

Assessment valuation does not correlate to King County property appraised value

Inexplicably, the Market Value Without LID is \$725 dollars higher than the King County appraised value for our property. This isn't even a rounding error – it's just different for some reason, but lowers my confidence in the assessment / valuation process.

Assessment valuation – lack of transparency

assessment, it would be helpful to see the methodology and analysis Given the scope and number of parcels that are contained in the behind our specific parcel. Why is the burden on understanding this complex process being placed behind how these numbers were reached. on us, the property owners? We need to be given more information

Assessment valuation uses "perception" which is not clearly defined

spreadsheets, reflect the market's perception of property values in the The Final Benefit Study states "Market value conclusions for individual parcels without the LID project, as summarized in the preceding subject area as of October 1, 2019 date of valuation."

subject area with a degree of precision that aligns to our particular There is insufficient description of the market's perception in the parcel number.

But wait....Valuation is based on classification, there is no precision by parcel

scope nor the intent of this report to address or discuss the individual The Final Benefit Study states "Due to the extremely large number of parcels and unique/complex nature of many ownerships, it is not the shown in the spreadsheets at the beginning of this report and briefly valuation conclusions for each parcel. The conclusions reached are summarized by property classes within the subsequent valuation

This is a HUGE grouping and our parcel is not indicative of an average We are grouped into Region C, and are in Zoning DOC2 500/300-550. parcel in that region / zoning.

Assessment valuation – is it per parcel, or isn't it?

The Final Benefit Study states "individual analysis sheets were prepared on each affected parcel in order to form the summarized conclusions, taking into consideration all factors that affect property value and utilizing the best information available."

into the methodology used for our particular parcel. However, it's also Without visibility to the individual analysis sheets, we have no visibility unclear why this claim of analysis on each parcel is made when the Study repeatedly refers to more generic methods and groupings.

No special benefit

Six main elements of the Waterfront Improvements are:

- Promenade
- Overlook Walk
- Pioneer Square Street Improvements
- Union Street Pedestrian Connection (also known as Lower Union)
- Pike/Pine Streetscape Improvements
- Pier 58 (formerly known as Waterfront Park)

The six main elements do not provide a special benefit for our property

Streetscape Improvements, are far enough that they do not provide a The proximity of the main elements, with exception of Pike/Pine special benefit for our property.

The Pike/Pine Streetscape Improvements are not a special benefit in any way.

Prior ruling on including a property that will not receive special benefits

include any property that will not receive special benefits, and it is an unconstitutional taking of private property. Heavens v. King County My property is not receiving any special benefits. It is unlawful to Rural Library District, 66 Wash.2d 558, 564, 404 P.2d 453

Conclusion

Wrap up

Conclusion

To summarize, we disagree with and object to the Waterfront LID funding tactics, the last minute decision by Seattle City Council, the dangerous precedent that is being set, and the appalling disregard for public input and

We disagree with the boundaries that were drawn for the LID area – it is well beyond the immediate Waterfront, but the Improvements will be used by an even broader group.

We object to the assessment and valuation of our property With and Without the LID, and are displeased with the lack of information on methodology/analysis.

Additional statements

Many neighbors and friends were unable to attend the hearing but were anxious to make sure their voices were heard

Statement from Joyce L Rogers

officially object to the LID. Joyce was unable to attend the February 4th hearing in person. She is displeased about the LID and told me very Joyce is in her 90s and was among the very first respondents to directly that it's taking money from her heirs.

Her case number is CWF-0053.

I'll read her statement now.

Statement from Timothy R and Kim A Holm

Tim and Kim were unable to attend the February 4th hearing but also strongly oppose the LID. They feel that this LID assessment largely benefits people outside of the LID assessment area.

They did not receive a case number from their statement that was submitted via email on 1/29.

I'll read their statement now.

Statement from John and LaGayle Sosnowy

John and LaGayle were unable to attend the February 4th hearing. They are very active in local Seattle matters and object to taxation without representation. They have found no evidence of special benefit for their property.

Their case number is CWF-0397.

I'll read their statement now.

Statement from Melody Wisdorf

representation and found flaws with the property / parcel valuations. Melody had a prior appointment and was unable to attend the February 4th hearing. She also objects to taxation without

Her case number is CWF-0127.

I'll read her statement now.

Statement from Victoria Loyko

Victoria was unable to attend the February 4th hearing. She and her husband Frank recently bought and sold property within the LID assessment region, and have a unique perspective.

Victoria is unable to locate her case number – potentially she, like others, was never assigned one.

I'll read her statement now.

Statement from Jerry Meyer

Waterfront Improvements as a benefit to the City, County, and beyond, and does not understand why his and other specific properties are Jerry was unable to attend the February 4th hearing. He views the singled out for a LID assessment.

His case number is CWF-0081.

I'll read his statement now.

Statement from Monica Adams

Monica was unable to attend the February 4th hearing. She objects to the entire LID process as well objecting to the assessment for her specific parcel. She did not receive a case number from her statement, which was sent by email on 1/30.

I'll read her statement now.

EXHIBIT ONE

ADMITTED V
DENIED ____
FILE#_CWF-0 094

RE-SOLVE STUART MCGEHER

GIBBONS & RIELY, PLLC

Real Estate Appraisal, Counseling & Mediation

261 Madison Ave S, Suite 102 Bainbridge, WA 98110-2579

Anthony Gibbons, MAI, CRE Direct Diat 206 909-1046 Email: agibbons@realestatesolve.com

May 2, 2018

John C. McCullough
Attorney at Law
McCullough Hill Leary, PS
701 Fifth Avenue, Suite 6600
Seattle, Washington 98104

Catherine Stanford CA Stanford Public Affairs Principal 1904 3rd Ave, Suite 828 Seattle, WA 98101

RE: Waterfront Seattle LID Special Benefits Report - File Ref: 17-0291 - May 19, 2018
Authored by Valbridge.

Dear Mr. McCullough and Ms. Stanford:

At your request, I have conducted this high-level review of the Valbridge mass appraisal study prepared for the purposes of documenting Special Benefit resulting from the city Waterfront Seattle project. The letter is intended as a consultation, and not as an appraisal review. At some point it may be appropriate to address individual valuations on a parcel by parcel basis, but that is not the concern of this letter. This consultation is largely conceptual in nature, and looks purely at the methodology employed and the general conclusions made in the presentation of the study. Please note, as a disclosure, I am part owner of a condominium located within the boundaries of the LID. I do not consider this to be a conflict in providing an objective review of the study methodology.

Valbridge Appraisal

Valbridge presents several conclusions, which briefly may be re-stated as:

- LID Boundaries. Valbridge identifies a total of 6,130 properties with potential special benefits
 within an LID boundary that generally comprises the entire downtown area lying between Puget
 Sound, I-5, Denny Way, and S. Massachusetts Street.
- Property Valuation. The value of property within this area is concluded to be approximately \$48.8-billion.
- 3. Special Benefit Lift. The appraisal concludes with incremental increases in individual property values (which are presented numerically in the report) summarized as follows:

	Percentage of Prope	rty Value Increase
Property Class	High	Low
Land value	<4.00%	<0.50%
Office/Retail	<3.50%	<0.50%
Hotel	<3.50%	<1.00%
Apartment/Subsidized housing	3.00%	0.00%
Residential condominium	3.00%	<0.50%
Waterfront	<4.00%	<0.50%
Special purpose	<0.50%	<0.50%

Mr. McCullough & Ms. Sandford Waterfront Seattle SB Study May 2, 2018 Page 2

4. Special Benefit Amount v. Cost. The total of the individual assignments approximates a \$415-million special benefit over these properties. This is compared and contrasted to the LID cost of \$320-million. Legally the cost of the LID cannot exceed the benefit provided.

5. After Valuation. The incremental increases in value calculated are added to the Before value to

create an After value, which in aggregate comes to \$49.2-billion.

Conceptual and Methodological Issues

1. The basic construct of the LID and its application to Waterfront Seattle

LIDs are typically reserved for the funding of utility improvements and infrastructure within a specific neighborhood or market, and represent a means by which a group of property owners can receive and pay for improvements that might otherwise be avoided by a municipality; perhaps the project in question is/has been deemed too specific, or not a priority, to cover with general funding. The mechanism essentially allows property owners to pay for the LID with the obvious value lift associated with, say, the provision of sewer or a road. Under RCW 34.44.010, "The cost and expense [of improvements made through an LID] shall be assessed upon all the property [within the boundaries of the LID] in accordance with the special benefits conferred thereon." (bracketed language added). The value lift associated with provision of the infrastructure (say water, power or sewer) is typically easily measured, and special benefits' are not hard to prove and calculate.

The current proposal, to fund a regional park through this mechanism, represents a special challenge for an appraiser, as the special benefit associated with an amenity such as a publicly-owned park is not obviously beneficial in the same fashion as a utility extension, representing more of an aesthetic, and widely dependent upon factors unrelated to the mere presence of the project (such as operations, public use, etc.). The project becomes even more challenging, when the park is to be located in a regional economic center, and funding requirements require benefit assessment across several downtown blocks that lie uphill from the amenity.

2. Special Benefit

Background

A successful LID is based on the correct identification of the *Special Benefit* created. The term Special Benefit is both a legal term and a term of art in the appraisal industry. The most succinct definition of Special Benefit is provided as a WPI instruction:

"Special benefits are those that add value to the remaining property as distinguished from those arising incidentally and enjoyed by the public generally.

WPI 150.07.01

The distinction between Special and General benefits is then a key consideration for an appraiser in the application of benefit deemed special. Eaton stresses the importance of the proper identification of special benefit, and the necessity for also identifying general benefit for the simple purposes of appropriate benefit allocation; if a project creates both special and general benefits, only the special increment that accrues to certain properties can be part of the assessment:

It should be noted that project enhancement...may be composed of general benefits, special benefits, or a combination of the two. Thus it may be necessary...to allocate the beneficial effects of project enhancement between special and general benefits and to consider only the special benefits in estimating the value of the property in the after situation."

Real Estate Valuation in Litigation, Page 326, by Jim Eaton MAI.

See subsequent discussion on the definition of a special as opposed to general benefit.

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The standard dictionary definition of special, an adjective, is better, greater, or otherwise different from what is usual. Synonyms include exceptional, unusual, singular, uncommon, notable, noteworthy, remarkable, outstanding, unique, more. In practical application though, the precise meaning of Special Benefit has been debated in the courts, particularly in eminent domain cases, with the same principles applying to LIDs. One of the clearest and oft-cited distinctions of special and general benefit is found in the following court decision:

"The most satisfactory distinction between general and special benefit is that general benefits are those which arise from the fulfillment of the public object..., and special benefits are those which arise from the peculiar relation of the land in question to the public improvement"

United States v. 2,477.79 Acres of Land, as quoted in Nicols

There are various common sense applications of special benefits. They cannot be "remote, speculative or imaginary" (WPI). In addition the appraiser should consider when the benefits will actually be received.

The fair market value of the remainder, as of the date of valuation, shall reflect the time when the damage or benefit caused by the proposed improvement or project will be actually realized. Uniform Eminent Domain Code 1974, §1006, p.10.11. as quoted in Real Estate Valuation in Litigation by Jim Eaton, MAI

3. The Valbridge Study

The Valbridge study presented on behalf the city fails to meet key tests of credibility in the application of Special Benefit. At issue are the following general categories of analysis:

a. Special Benefit Definition and Distinction from General Benefits

The appraisal:

- Makes no attempt to assess General Benefit, and does not offset the apparent measure of special benefits with general benefits. The appraisal ignores the basic equation:
 - o Total Benefit minus General Benefit = Special Benefit.

 If the evidence of benefit presented by the appraiser is to be believed, it is apparent that General Benefits have been included in the Special Benefit Study.

Beyond the lack of recognition of General Benefits, it is noted that the very nature of the public improvement – a regional park - and the wide LID boundaries described in the report, suggests that entire project could be described as offering almost entirely general benefit. Almost by definition, if \$48.1B of real estate is impacted by the project, the benefits provided would seem very general and widespread in nature.

b. Method of Assessment

The method of assessment used – an application of a percentage to a concluded before value – does not represent a true measure of benefit. This is considered a short-cut, akin to a "strip-take" analysis, typically reserved for projects with minor damages - small easements or takes of strips of land. Its application to a special benefit study represents an improper method of analysis as the value lift should be calculated, not applied. The appraiser should evaluate the value of the properties without the project, and then with it, and measure the difference. Here the appraiser has not met the burden of proof of a value lift, as the latter is concluded and added, not measured as a difference.

c. Before & After Descriptions

There is very little clarity in the appraisal as to the precise difference between the Before and After. The appraisal acknowledges that the viaduct is down in the before, but it is not clear how the value lift associated

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with the viaduct removal is built into the before value estimates. Further the level of improvement that would be undertaken by the city, but for the LID, is not described in detail. With no side-by-side comparison of images, it is not possible to know what was in the mind of the appraiser making an assessment for provision of an "extra" amenity. Since the entire analysis relates to an aesthetic difference, appropriate renderings of the aesthetic difference created would seem to be critical for proper analysis.

The issue also extends to cost. The LID is noted as a \$320,000,000 project. Yet the increment associated with the LID cost verses the investment that would occur anyway is not presented. The impression – that \$320,000,000 would be invested but for the LID – would appear to be an inaccurate presentation. It would appear that the appraiser incorrectly measures the benefits resulting from a \$320,000,000 investment, as opposed to those accruing from a smaller investment, representing the LID extra.

There is also no value discussion pertaining to timing; do assessments consider when the actual park will be complete, and therefore when the benefits, if present, will accrue? The interim condition and associated construction is likely to be disruptive: some properties will be "specially" as opposed to "generally" impacted by construction activity in terms of noise, dust, etc. Proximity, which is stressed as a special benefit, would represent a special negative as concerns related and proximate construction activity.

d. Assessments are not supported by empirical data

The evidence presented for special benefit is almost entirely anecdotal. The appraisal does not provide discrete and empirical before and after analyses of purportedly similar public projects across a wide-range of property takes. Anecdotal opinions of before and after, without apparent adjustment for general benefits, correction of blight issues and the passage of time, do not provide a convincing case for the assignment of a 0.5 to 4% value increase to a full spectrum of property types across a wide downtown area, many blocks away from the improvement.

Moreover, the level of assignment applied is largely immeasurable from an appraisal perspective. Application of a 0.5-4% value change on a general mass appraisal basis falls well below the standard of error already present in such an analysis – in effect the analysis reveals the benefit is immeasurable at this level. Even if individual "MAI appraisals" were completed on every individual property, it would be difficult if not impossible to measure the benefit of a park improvement a few blocks away to say, for instance, a downtown office tower. Take for example the 1201 Third Avenue office tower, valued at \$716,942,500 - it would be hard to rationalize discrete adjustments of the magnitude presented here amid the myriad impacts on value such as market conditions, tenant sizes and rollovers, and different views and floor levels. The majority of the tower has no view of the park and no special access to it; a lease decision here would not logically include serious "special" consideration of a park three blocks away, and at a different elevation. Suggesting the property increased to \$721,442,000 (a \$4,500,000 or 0.6277% difference) on account of park proximity would seem to define a "remote, speculative or imaginary" adjustment.

e. Assessments include percentage assignments to improvement value

The assessments are based on a percentage assignment to total property value, in place in 2018. However, the project presented relates, purportedly, to a proximity benefit; this is a location factor, which is a land characteristic. Benefits from proximity do not accrue to improvement value, as the "bricks and mortar" are unchanged. This creates an inequity in the side-by-side comparison of improved and vacant land parcels, and one that is particular well illustrated in case of development properties that will imminently be developed. This methodological error is essentially a function of relying upon an across-the-board percentage adjustment, as compared to truly measuring before and after differences. Two examples are presented below:

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Example 1: 1201 Third high-rise office v. 1206 Third across the street, high-rise under construction.

Property	Land Size	Building Size	Assessment	\$/sf land	\$/sf building
1201 Third	56,400sf	1,130,000sf	\$4,500,000	\$80/sf	\$3.98/sf
1206 Third	43,680sf	720,000sf*	\$1,023,000	\$23/sf	\$1.42/sf

^{*} under construction; will be complete by 2023

1201 Third is located one block further from the park than 1206, and at a higher elevation. The higher assessment here is inequitable.

Example 2: Cyrene Apartments at Alaskan and University v. Woldson parking lot at 1100 Alaskan (with proposed development).

Property	Land Size	Units	Assessment	\$/sf land	\$/unit
50 University	17,333sf	169-units	\$2,923,000	\$169/sf	\$17,296/unit
1100 Alaskan	35,233sf	256-units*	\$1,233,000	\$35/sf	\$4,816/unit

^{*} proposed; will probably be complete by 2023

Both properties have the same orientation to the park and lie at the same elevation. The higher assessment to the Cyrene Apartments at 50 University is thus inequitable.

Conclusion

In conclusion, the Special Benefits study presents several major issues. These include:

- The before condition is not adequately described; side-by-side illustrations of the before and after are not presented. This kind of descriptive detail would appear necessary for the purposes of evaluating an amenity or aesthetic difference to be specifically created through funding.
- Special benefits are merely assigned, not measured. The study does not provide a measurement of
 after value, with the project in place, that is independent of the before value, and takes into
 consideration delay until receipt.
- Purportedly measured benefits are not allocated into "general" and "special" benefits. Labelling all benefits as special does not appear credible for a regional park.
- Benefits associated with proximity should be evaluated in the form of a lift in land value. The
 methodology used (a broad percentage assessment applied to total property value) results in
 inequitable assignments between properties.

The more general issue is the difficulty of trying to forecast a benefit that is special to a park that has regional appeal. The more common application of an LID is for extension of infrastructure; and here special benefits can be practically and incrementally assessed to unserved property brought to a development condition through the provision of infrastructure. However, the application of the special benefit methodology to a downtown area for a park amenity, represents a challenging and potential impossible assignment, if it is to be free of speculation and imagination.

Respectfully submitted,

Anthony Gibbons, MAI, CRE

Ref: 181121-Waterfront LID

EXHIBIT THREE

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EXHIBIT SIX

STUART MCGEHEE
Waterfront Seattle Final Special Benefit Study

City of Seattle Hearing Examiner
EXHIBIT

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City of Seattle Hearing Examiner EXHIBIT

ADMITTED 🗸 FILE# CWF-0 %

Ale News | The Seattle Clines | SUNDAY, JANUARY 26, 2020

OPINION

AN INDEPENDENT, LOCALLY OWNED NEWSPAPER Founded Aug. 10, 1896

president and chief financial officer FRANK A. BLETHEN ALAN FISCO publisher

MICHELE MATASSA FLORES executive editor

managing editor RAY RIVERA

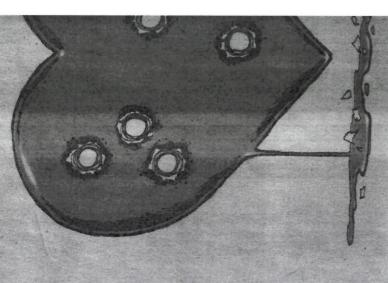
ditorial page editor KATE RILEY

RYAN BLETHEN associate publisher

DITORIALS

The newspaper's view

IN THE HEADT OF SEATTLE...



More Horsey: See more of David Horsey's ca ON THE WO

Ithough advanced and accelerated learning opportunities are

FOR MORE GIFTED KIDS

EXPAND INSTRUCTION

A part of basic education, many highly capable students across

the state are being overlooked and therefore denied access to

earning opportunities that would help them thrive.

Lawmakers have an opportu-

NorthwestVoices

Letters and emails

When will City Council Seattle violence

dren's education and that this is

only the first step of a larger

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would require universal screen-

Sen. Ann Rivers, R-La Center, who is also a former teacher.

That bill, sponsored by

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will come at a cost to their chil-

opportunities to a greater num-

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unanimously approved by the

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s say the change challenging to a greater nums, but parents of dents fear that cost to their chilon and that this is tep of a larger

afted by Sen. Ja-; D-Seattle, would vork at the probhool districts 30 op individual s for affected stuissolving HCC.

programs. His intentions may be noble—to ensure that students are not shortchanged when districts mainstream advanced learning resources—but the legislation misses the mark

Designated cohorts, such as those in Seattle

Schools, are only one way to

only one way to ique learning needs pable stulaw reflects that, gramming details to districts. Policy t this level of specirly belong with lod school boards. i's proposal excludes n the hundreds of able students in Seat-, and thousands who already receive rning opportunities cohorts. What's es not appear to rent thinking on best n gifted education.

NorthwestVoices

Letters and emails

Seattle violence

When will City Council say enough is enough?

I have worked on Third Avenue since 1996. During this time, I watched Third Avenue become an open-air market of drugs and stolen goods, and other criminal activities. I have witnessed shoplifting at nearly every store; stores close due to shoplifting; people defecate in the streets; people injecting heroin; and untreated addiction and mental illness cause heartbreaking misery. My suburban friends have stopped coming downtown.

The Seattle City Council has tolerated this criminal behavior for years. Criminal activity begets more criminal activity, which in this case led to eight people shot—one critically, one a 9-year-old child and one dead. What does it take for the City Council to say enough is enough and stop tolerating criminal activity?

Until then, I will watch businesses continue to leave downtown, and I will continue to put the blame on the Seattle City Council's inability to make the changes needed to make downtown safe.

- Shoshana Driver, Seattle

Behavior allowed is behavior continued'

I am the founder and an owner of Pacific Northwest Asset Management, LLC, located in downtown Seattle. My wife and I are downtown Seattle residents.

In April, I sent Mayor Jenny Durkan an email regarding the overt crime that constantly occurs downtown, especially the drug dealing and use on Third Avenue between Pike Street and Pine Street. Despite the lip service of the copied and pasted email reply from one of the mayor's surrogates, Durkan clearly did not get the message.

Criminals and thugs have laid claim to downtown, and Durkan and Seattle Police Chief Carmen

Boiling point: What changes are needed in downtown Seattle?

· How much time do you spend in downtown Seattle? Do you live or work there or just visit sometimes? In light of the recent shootings, has your level of concern for your safety downtown shifted? Are changes needed downtown and, if so; what changes would you like to see? Share your thoughts and ideas with us in 200 words or less at letters@seattletimes.com (subject "Downtown Crime"). Please include your full name, address and telephone number for verification.

Editorial

 "If Wednesday's tragedy won't spur systemic changes in Seattle's criminal-justice system, what will it take?"

board's commentary, "Mass shooting a costly wake-up call for Seattle leaders," at st.news/shootingeditorial

the homeless on a few occasions, and am aware of the different hot spots in the city for different drugs and crimes.

I've spent the last 35 years traveling the planet, and have become a student of how different cities operate and change over time.

Two years ago, my band Guns N' Roses played in Seattle. One of our security staff took a walk to the health and nutrition store GNC downtown from our hotel, and came back shaken up. In all of his travels — and we go to some pretty "bad" cities, crime-wise — he'd never seen anything like downtown Seattle. And this particular individual is a large and very physically able man who served in the U.S. Army Special Forces. I was crestfallen.

Seattle is the only city in the

'A disgrace to anyone in public office'

I am 34 years old, born and raised in Seattle. I work downtown and have seen the problems on Third avenue get out of hand.

When is enough enough? I don't let my wife go on Third Avenue alone anymore (that was before the shooting). Now we are simply avoiding Third Avenue all together

This is real, and it is affecting people's everyday lives. We were looking to buy a house in Seattle, but now with all of the recent crime activity this past year, we are considering changing jobs and moving to Bellevue or somewhere else altogether.

It is unbelievable that a major city, during business hours, has a shooting incident in the major transportation corridor where everyday people who are abiding the law and just trying to go to work suffer. I have seen decades of verbal abuse and physical abuse on Third Avenue, and now we have mounting deaths occurring on Third Avenue. It is a disgrace to anyone in public office that is responsible for this,

- Dean Lewis, Seattle

'Vote of confidence' from first responders

Given the number of individuals who currently have warrants for arrest and lengthy arrest and release records, plus the continuing drug, crime and violence problems in Seattle and King County, I challenge Mayor Jenny Durkan, City Attorney Pete Holmes, King County Executive Dow Constantine and County Prosecutor Dan Satterberg to seek "vote of confidence" opinions from Seattle and King County police, medics and firefighters."

These first responders will tell us how confident they are in our city and county government's effectiveness supporting our law enforcement officers, emergency medical crews and our judiciary system.

- Mike Kirk, Vashon Island

'This is not just about guns'

school. It opens the referral cess to include community nbers who are familiar with udent's potential. It allows ricts to consider data other n standardized test scores, uding language-acquisition s, and requires them to enstudents with disabilities ive proper accommodation ing the screening process. It aires teacher-preparation grams to include informaon identifying highly capatudents and serving their ue educational needs. 35354 gets to the heart of iers to gifted education in hington, unlike the narrowrgeted Senate Bill 6282. ch was the subject of a pubearing last week. nat bill was drafted largely sponse to controversy over ift in gifted education in tle Public Schools, and ects the central and necesimprovements included in rs' bill. st week, Seattle School d directors voted to phase Washington Middle ol's Highly Capable Cohort C), which separates some achieving students from peers for instruction in mated classrooms and

ement a building-wide,

ct-based STEM curricu-

of highly capable students. State law reflects that, leaving programming details to local school districts. Policy decisions at this level of specificity properly belong with locally elected school boards.

Pedersen's proposal excludes by omission the hundreds of highly capable students in Seattle Schools, and thousands statewide, who already receive special learning opportunities outside of cohorts. What's more, it does not appear to reflect current thinking on best practices in gifted education. Experts say learning plans as specific as those Pedersen is proposing are necessary for only a handful of exceptionally gifted children. In every case, individualized plans can be only as useful as a district's ability to follow through.

Overlooking gifted students represents more than a squandered opportunity. Highly capable students that go unrecognized and unchallenged can be misidentified as having behavioral issues. They can feel isolated from peers and risk disengaging from school.

If legislators really want to help Washington's gifted students, as they should, they should abandon SB 6282 and swiftly adopt SB 5354.

ial board members are editorial page editor Kate Riley, Frank A. Blethen, Brier cy, Jennifer Hemmingsen, Mark Higgins, Derrick Nunnally, William K. Blethen (emeritus).

SEATTLE TIMES has a legacy of independent family ownership. Past publishers were NJ. BLETHEN, 1896-1915; C.B. BLETHEN, 1915-1941; ELMER E. TODD, 1942-1949; LETHEN, 1949-1967; JOHN A. BLETHEN, 1967-1982; W.J. PENNINGTON, 1982-1985. ther family members served as president: ALDEN JOSEPH BLETHEN, 1915-1921; FRANK A. BLETHEN Sr., 1949-1967.

Behavior allowed is behavior continued'

I am the founder and an owner of Pacific Northwest Asset Management, LLC, located in downtown Seattle. My wife and I are downtown Seattle residents.

In April, I sent Mayor Jenny Durkan an email regarding the overt crime that constantly occurs downtown, especially the drug dealing and use on Third Avenue between Pike Street and Pine Street. Despite the lip service of the copied and pasted email reply from one of the mayor's surrogates, Durkan clearly did not get

the message.

Criminals and thugs have laid claim to downtown, and Durkan and Seattle Police Chief Carmen Best have done little or nothing to thwart criminal activity that I, or any other brave Seattle citizen, can or take my family to the theater or witness - night or day - by walking Third Avenue between Pike and Pine. The fact that Durkan and Best have not permanently stationed SPD in that area speaks volumes. As I mentioned in my email to Durkan, behavior allowed is behavior continued. Durkan has allowed it, and it has obviously continued. Unless Durkan cleans it up, Wednesday's mass shooting will be one among many. Durkan must open her eyes and take action because inaction has not served her constituents well.

My wife and I are fed up, and we will not accept crime, fecal matter. drug dealing or use as simply a quirky part of the downtown living experience. It must stop now, and Durkan, Best and the entire administration better make a concerted effort to eradicate or significantly diminish crime in our neighborhood.

- Stuart McGehee, Seattle

Mayor Durkan, I implore you

I am a lifelong Seattleite. I have a history of drug and alcohol abuse, but I have been clean and sober for 25 years. I got with the Union Gospel Mission, and have visited "the jungle" and talked to

the homeless on a few occasions. and am aware of the different hor spots in the city for different drugs

I've spent the last 35 years traveling the planet, and have become a student of how different cities operate and change over time.

Two years ago, my band Guns N' Roses played in Seattle. One of our security staff took a walk to the health and nutrition store GNC downtown from our hotel, and came back shaken up. In all of his travels - and we go to some pretty "bad" cities, crime-wise - he'd never seen anything like downtown Seattle. And this particular individual is a large and very physically able man who served in the U.S. Army Special Forces. I was

Seattle is the only city in the world that I take a knife with me downtown when I go to my gym.

Something has to be done here. This is enough! More police. No open drug zone. I implore Mayor Jenny Durkan to make Seattle's downtown a place of safety.

Seattle is my city, and it's gotten way past the point of being scary.

- Duff McKagan, Seattle, bassist, Guns N' Roses

Screwed up criminal-justice system

Reading that two of the suspects in the latest downtown shootout reportedly have been arrested 75 times in Seattle, and have felony convictions and numerous misdemeanor convictions, it makes one wonder how it is that they were free to walk the streets with guns and shoot innocent bystanders when they have an argument with each other. It further makes one wonder why bond for the captured suspect is only \$50,000 when bystanders have been shot and killed.

This is yet another case study in how radically screwed up Seattle's criminal-justice system is. Clearly we need a new mayor, a new city attorney and generally new city leadership.

- Allen Johnson, Seattle

REACH THE EDITOR | Kate Riley, editorial page editor, 206-464-2260 kriley@seattletimes.com | Mark Higgins, deputy opinion editor/digital, 206-464-2094 mhiggin



le: Objection: Waterfront LID #6751, resolution 31915, proposed final assessment roll message

Ionica Adams 4 o: Carrie Hollack

City of Seattle Hearing Examiner **EXHIBIT**

ADMITTED

FILE# CWF-0 200

DENIED

Mon, Feb 10, 2020 at 1:30 PI

Yes you may.

Monica Adams Seattle, WA 98101

On Feb 10, 2020, at 4:21 PM, Carrie Hollack

Hi Monica --

Would you be interested in / would you allow me to read your letter when I speak with the hearing examiner this week (morning of 2/12)?

Thank you! Carrie

On Thu, Jan 30, 2020 at 2:16 PM Monica Adams <mmadams15@gmail.com> wrote: Dear All,

I received the proposed final LID assessment for parcel #2382002070.

First and foremost I object to the entire process which has been used for this LID, including the Market Value without LID amount, the Market Value with LID amount, the derived Special Benefit amount, the Special Benefit % Change. and the Total Assessment. I was never given the opportunity to vote on the Waterfront LID #6751. Historically, LIDs are driven by the residents who are the ones requesting the improvements. The LID was nearly defeated last year until some of the commercial property owners cut a deal with Seattle City Council, without the input nor support of residents.

The specific assessment amount for my property ("Market Value Without LID"), is inexplicably higher than the King County appriased amount. The "Special Benefit" claimed is inflated; I do not see my property value going up in value as a result of the Waterfront improvements. You took my voice without permission!

Respectfully,

Monica Adams

Seattle, WA 98101 parcel #2382002070

by Coogle	City of Seattle Hearing Exa EXHIBIT	miner
.ID Objection message	ADMITTED DENIED FILE# CWF-0187	
ictoria Loyko D: Hi Carrie, Here's a copy of my brief LID Objection. Good Luck Wednesday!!		
Cheers! Victoria		

LID Objection.pdf 24K

Mon, Feb 10, 2020 at 1:20 PI

Carrie Hollack

Objection to Final Waterfront LID Assessment and Appeal of Final Assessment Amount

Mail (USPS):

Office of the City Clerk

Seattle City Hall

600 Fourth Avenue, Floor 3

PO Box 94607

Seattle, WA 98124-6907

Email:

LIDHearingExaminer@seattle.gov

CC: andrew.lewis@seattle.gov,

kamilah.brown@seattle.gov, Parker.Dawson@seattle.gov,

Katherine.Sims@seattle.gov, Jacob.Thorpe@seattle.gov,

teresa.mosqueda@seattle.gov, lorena.gonzalez@seattle.gov

I/we object to and appeal the final assessment levied against me/us and my/our property, per the LID No. 6751

Names:

Victoria Loyko

Property

Address:

1920 Fourth Avenue

Seattle 98101

King County

Tax Parcel ID: #2382002720

Owner's Mailing

Address:

1000 Fourth Avenue

Seattle 98101

It is an *unfair* tax. The Waterfront is advertised and presented as a PARK for ALL. Therefore the cost burden should be distributed evenly throughout the county and state and should be approved by the voters. The cruise lines benefit the most, so perhaps they should be tapped as a resource for funding. Additionally, the LID is a deterrent for resale not an asset, as it does not add value or special benefits.

Printed Names: Victoria Loyko

Signed:

Date:

January 29, 2020

Mail LyCoogle	City of Seattle Hearing Examiner EXHIBIT ADMITTED DENIED	Carrie Hollack
wd: Object to and appeal the message	FILE# CWF-0 182	our property per LID No.6751
IMOTHY HOLM CEPIY-To: TIMOTHY HOLM CEPIY-To: TIMOTHY HOLM		Sat, Feb 8, 2020 at 10:06 Al
Hi Carrie, Here's what I emailed to the Council a ~ Tim	and hearing examiner if you want letters	to read, that would be great!
jacob.thorpe@seattle.gov, teresa.n Date: January 29, 2020 at 9:49 AM	nilah.brown@seattle.gov, parker.dawson@seat nosqueda@seattle.gov, lorena.gonzalez@seatt	tle.gov
Please see the attached object Parcel ID #2382001270, 1	ion and appeal request from Timothy R ar	nd Kim A Holm, King County Tax

LID assessment objection & appeal letter.pdf 235K

Objection to Final Waterfront LID Assessment and Appeal of Final Assessment Amount

Email:

Mail (USPS):

Office of the City Clerk

发展(1875年2月1日-1894年1月1日

LIDHearingExaminer@seattle.gov

Seattle City Hall 600 Fourth Avenue, Floor 3 PO Box 94607 Seattle, WA 98124-6907	CC: andrew.lewis@seattle.gov, kamilah.brown@seattle.gov, Parker.Dawson@seattle.gov, Katherine.Sims@seattle.gov, Jacob.Thorpe@seattle.gov, teresa.mosqueda@seattle.gov, lorena.gonzalez@seattle.gov
I/we object to and appeal the fi per the LID No. 6751	inal assessment levied against me/us and my/our property,
Names: Timothy R !	John Kim A Holm
Property	
Address:	
Scattle WA	<u>98101</u>
King County	
Tax Parcel ID: 238200/270	<u> </u>
Owner's Mailing	
Address: Same	
Printed Names:	othy Holm Kim Holm
4	*
Date: 1/2	in Holm Km Holm 8/2020 1/28/2020

Timothy R and Kim A Holm Seattle, WA 98101 Parcel #2382001270

Office of the City Clerk Seattle City Hall (600 4th Ave Floor 3) PO Box 94607 Seattle, WA 98124-6907

January 28, 2020

To the Seattle City Council,

We object to and wish to appeal the final assessment levied against us and our property, per the LID No. 6751. We have owned this property since December 2011.

A Local Improvement District, or LID, is a way for property owners to get together to assist in paying for benefitting properties in financing capital improvements. An LID is used for the *specific* benefitting properties, as they typically need street and alley paving, sewers, street lights or underground wiring – construction projects that benefit *only* those property owners. However, this LID assessment is an underhanded way to *TAX* a small group of property owners for a project that will benefit a much greater group of people – far outside the immediate boundaries of this assessment area.

If this were truly an LID that benefits the specific property owners that are being TAXED, then ONLY that group of property owners would be using the said construction project. We know that will be far from the truth and reality of this project. Parks projects are, and have always been, voted on by the largest group of the public, as it will ultimately benefit the public at large – homeowners, businesses AND tourists. This LID assessment is being enacted as basically taxation without representation. And the public forums and opportunity for dissent will not be a true allowance for representation. To be truly fair, that representation should be put to a vote of the people in the entire State, or at the very least within King County, as all within the State or County should reap the benefits by visiting the proposed park.

Unless the City Council feels that they won't be able to obtain a majority vote by putting this to a public vote, which seems to be the underlying feeling as to why you are going the route of having the LID assessment.

It has been noted by a number of professionals that the construction estimates are not based upon substantially complete construction documents as many are out of date and uncertain. Final assessments could unlawfully bind future City Councils to complete the project no matter the costs – and it is painfully clear that project costs that the City Council obtains are woefully inadequate (ie the downtown trolley line).

Office of the City Clerk Seattle City Council January 28, 2020 Page two

Without more design details and setting a certain date for completing construction, it is pure speculation what benefit (general or special), if any, the LID will create. There have been preliminary cost estimates that have stated that the LID assessment could end up being only a fraction of what will ultimately be needed, and by starting this irrational precedent, there is no guarantee that this or a future City Council wouldn't come back to assess many millions more, all without a vote of the people.

We have not seen a State Environmental Policy Act (SEPA) review of the Waterfront LID formation ordinance, and there are incomplete SEPA reviews of the LID Improvements themselves. It is unlawful to move forward with final assessments until all SEPA reviews are complete for both the Waterfront LID and the related improvements (LID manual pgs 3, 6, 17, 24, & 26; SMC 25.05.800.Q).

And finally, the final assessments seem to have no real bearing on the recent property values, or even the tax assessment values that are used by King County (even within our own condominium building). Without any consistent application of values, there is no way to reasonably assess values being "improved" by this Waterfront park project.

Once again, we object to and wish to appeal the final assessment levied against us and our property, per the LID No. 6751.

Lu Ath

Tim & Kim Holm

Parcel ID #2382001270

Objection to Final Waterfront LID Assessment and Appeal of Final Assessment Amount

City of Seattle Hearing Examiner EXHIBIT

Mail (USPS): Office of the City Clerk Seattle City Hall 600 Fourth Avenue, Floor 3 PO Box 94607 Seattle, WA 98124-6907	Email: LIDHearingExaminer@seattle.gov CC: andrew.lewis@seattle.gov, kamilah.brown@seattle.gov, Parker.l Katherine.Sims@seattle.gov, Jacob. teresa.mosqueda@seattle.gov, loren	Thorpe@seattle.gov,
I/we object to and appeal the fi per the LID No. 6751	nal assessment levied against me/us and	d my/our property,
Names: JERRY M	EYRZ	
	EATER WA 98121	
King County	,	
Tax Parcel ID: 780 200	0470	
Owner's Mailing		
Address:	SEATTLE, WA 98101 to justify the incase in my s show	12715 20 14/15
no rangisle benefit	to justify the incarage in ing it	prom so vace
This is A city/con residents singles	way-wise benefit, why see	the outrects
SEE ATTACKS list	of objections	
Printed Names: JER	Men	
Date: $\frac{1}{\sqrt{2}}$	F-2020	



City of Seattle Hearing Examiner **EXHIBIT**

ADMITTED 🔽 DENIED FILE# CWF-0 12

Carrie Hollack ¶

w: Objection to Seattle LID Assessment

message

lelody Anderson Wisdorf ◀ o: Carrie Hollack

Sun, Feb 9, 2020 at 4:23 PI

Hi Carrie! Is it our letters you wanted to read at the hearing on the 12th? If so, here is mine. Thank you for doing all you do.

Melody.

---- Forwarded Message -----

From: Melody Anderson Wisdorf

To: "lidhearingexaminer@seattle.gov" < lidhearingexaminer@seattle.gov>

Cc: andrew.lewis@seattle.gov <andrew.lewis@seattle.gov>; kamilah.brown@seattle.gov <kamilah.brown@seattle.gov>; parker.dawson@seattle.gov <parker.dawson@seattle.gov>; katherine.sims@seattle.gov <katherine.sims@seattle.gov>; jacob.thorpe@seattle.gov <jacob.thorpe@seattle.gov>; teresa.mosqueda@seattle.gov <teresa.mosqueda@seattle.gov>; lorena.gonzalez@seattle.gov <lorena.gonzalez@seattle.gov>

Sent: Sunday, January 26, 2020, 05:08:00 PM PST Subject: Objection to Seattle LID Assessment

Greetings,

My name is Melody Anderson Wisdorf, I own and live at Seattle Wa 98101. Tax Parcel ID #2382001210. I have owned this property since December 2012, and have been a resident and property owner in Seattle since 1983.

So let me get this straight, The City wants to take my money, without a vote of the people, to pay for a park I will not use because you say it will increase my property value? Without more design details and the date certain for completing construction, it is pure speculation what benefit (general or special), if any, the LID Improvements will create. My property is not receiving any special benefits. It is unlawful to include any property that will not receive special benefits, and it is an unconstitutional taking of private property.

First of all, your numbers are painfully incorrect. You can't even get the valuations in one building right (e.g. identical units same floor, different valuations??) THE WATERFRONT SEATTLE FINAL SPECIAL BENEFIT STUDY appraisal methodology is inexplicable!

Face it, a LID is the City Council's way to take more money from the law abiding citizens of a particular area without their consent or input. If successful, you will use this method over and over whenever a project needs to be funded.

Taxation without representation. That is what is happening here. The plan of designating certain random areas to pay for something that the people and businesses in that area did not request and assessing the owners for amounts they cannot afford is paramount to stealing. There are many other ways to fund this project other than assessing the owners in the area without any particular benefit - or even a vote.

I have lived in Seattle for over 35 years and this city is not even reminiscent of the place I know and love.

I'll tell you what would increase my home value, if the city uses my already outrageous property taxes to clean up downtown, get a handle on gang violence and maybe find a way for citizens to stop being shot in the streets!

Sincerely and with sadness,

Melody Anderson Wisdorf Tax Parcel ID #2382001210







Carrie Hollack

le: Objection: Waterfront LID #6751, resolution 31915, proposed final assessment roll

message

o: Carrie Hollack

Mon, Feb 10, 2020 at 9:36 PI

Looks like CWF-0397

John Sosnowy

Sent from my iPhone

On Feb 10, 2020, at 9:05 PM, Carrie Hollack

Hey -- do you happen to have your case number from the hearing examiner's response? It would likely be in the subject line and look like CWF-<some digits>

On Sun, Feb 9, 2020 at 1:20 PM John Sosnowy

Carrie.

Here's my letter that LaGayle delivered for me to the Hearing on Feb. 4.

It's a combo of your thoughts and my thoughts. Feel free to use as you see fit during your 3-hour window.

And the control of the Pringer of

February 2, 2020

We received our proposed final LID assessment a few weeks ago for Parcel #2382002260. My wife and I have owned this parcel since 2013.

We object to the Market Value Without LID amount, the Market Value With LID amount, the derived Special Benefit amount, the Special Benefit % Change, and the Total Assessment -- and we object to the entire process which has been used for this LID.

NO VOTE OF THE PEOPLE:

Historically, LIDs are driven by the owners/residents who are the ones requesting the improvements and voted on by those folks to voluntarily take on the financial needs in order to benefit from the outcome. We were never given the opportunity to vote on the Waterfront LID #6751. As you know, the LID was nearly defeated due to the volume of objectors last year, until some of the commercial property owners cut a deal with Seattle City Council, without the input nor support of residents.

ILLEGAL "TAKING":

This LID process violates our right to due process and represents a taking of our personal

property in violation of the Constitution of the State of Washington. Six members of City Council are voting to tax property owners in District 7 who cannot vote them in or out of office.

Those six councilmembers are voting for a tax that does not impact anyone within their

district who can vote them in or out of office. Taxation without representation represents

an illegal taking.

TERRIBLE PRECEDENT:

City of Seattle Hearing Examiner

establish a precedent that would anow mem to subsequently rubber stamp LIDs for Magnolia Bridge and other major capital projects. No City Park has ever been funded with LID funds for the benefit of all at the expense of a limited group as identified within the Waterfront LID designated area.

This funding mechanism will not stand, as it spreads further throughout Seattle and property owners realize what is being done to them.

NO REAL EVIDENCE OF CLAIMED BENEFIT:

As to the specific assessment amount for our property ("Market Value Without LID", it is inexplicably higher than the King County appraised amount. The "Special Benefit" claimed for our property is inflated; our property will not go up in value as a result of the Waterfront improvements. In a recent aaa article, Marshall Foster, director of Seattle's Office of the Waterfront and Civic Projects, calls the Waterfront "a defining feature of visiting Seattle" and "a destination park", likening it to tourist attractions in other domestic cities. We have no anticipated benefit from the work that is being done several blocks from us, that will largely benefit tourists and nearby businesses that depend on tourism; could it be that we were included in the assessment so that you could spread out the money over more properties in hopes that it would be more palatable to people?

P. Swall and the second

DOUBLE TAXATION:

If my property value increases as a result of this LID...and that is a big IF...we will be taxed for that benefit via an increase in our annual property taxes. So, this LID assessment is "double taxation" on the same benefit, of which I strongly object.

THE BOTTOM LINE:

I fully support King County Superior Court Case No. 19-2-05733-5 SEA and agree with the objections outlined therein.

Sincerely,

John K Sosnowy

1920 4th Ave., Unit 2308

Seattle, WA 98101

John Sosnowy

D 25 - 1 1			
Mall	τM	lall	



	Carrie Hollack
1	

Re: HI message

ADMITTED DENIED FILE# CWF-0 05 3

Sat, Feb 8, 2020 at 3:35 PI

oyce Rog days and company or Carrie Hollack

LEAVINGI A COPY OF MY ORIGINAL LETTER AT THE DEST FOR YOU. CHECKING MY MAIL IN A BIT. SO-FAR I HAVEN'T HEARD FROM THE M

On Saturday, February 8, 2020, 11:59:00 AM PST, Carrie Hollack

Thank you Joyce!

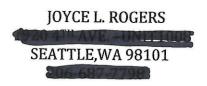
Did they reply to your request to have me speak on your behalf? I have copies of your correspondence but do not have a copy of your original objection letter. I would like to get a copy from you if possible.

Thank you, Carrie

On Sat, Feb 8, 2020, 3:06 AM Joyce Rog wrote:

WAS SO HAPPY TO RECEIVE YOUR EM THAT YOU MADE IT THE TALK AT THE LID

--GO FOR IT.



JANUARY 14 2020

OFFICE OF THE CITY CLERK MONICA MARTINEZ SIMMONS P.O.BOX 94607 SEATTLE WA,98124-6907

RE: WATERFRONT LID #6751

BEST WISHES TO THE NEW MEMBERS OF THE SEATTLE WA. CITY COUNCIL

THE WATEERFRONT LID # 6751 WAS VOTED IN BEFORE YOU ALL WERE SWORN IN. IT IS IN DISTRICT NO. 6751 AS STATED IN THE PAPERS I RECEIVED FROM THE OFFICE OF THE CITY CLERK. I LIVE IN DISTRICT "7".

TO TAX A SPECIAL AREA OF OWNERS AND RESIDENTS FOR THIS PROJECT IS NOT ONLY NOT FAIR, BUT UN-DEMOCRATIC. FOR EVERY OTHER SECTION OF THE CITY ACCESS TO THIS FUTURE PARK, THEY SHOULD ALSO BE MADE TO HELP PAY FOR IT.

THIS "LAW" AS WRITTEN SHOULD BE CHANGED.

MR. LEWIS, EARN MY VOTE BY DOING SOMETHING ABOUT THIS.

SINCERELY,

JOYCE L. ROGERS

COPY TO MR.LEWIS P.O. BOX 34025 SEATTLE,WA. 98124-4025