



200710170102

Skagit County Auditor

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**COVER SHEET**

**RETURN TO:**

**Public Utility District No. 1 of Skagit County  
1415 Freeway Drive  
Post Office Box 1436  
Mount Vernon WA 98273-1436**

DOCUMENT TITLE: Resolution No. 2103-07

RE: North BayView Edison Local Utility District No. 29  
Approving and Confirming Assessments and Assessment Roll

LEGAL

DESCRIPTION:

P35020

Section 30, Township 35 North, Range 3 East, W.M., being the True Point of Beginning

See "Final Assessment Roll" (pages 1-9) attached to Resolution No. 2103-07, for a complete list of individual parcel numbers within boundary

RESOLUTION NO. 2103-07

A RESOLUTION OF THE COMMISSION OF PUBLIC UTILITY DISTRICT NO. 1 OF SKAGIT COUNTY, WASHINGTON, ENTERING FINDINGS AND CONCLUSIONS, OVERRULING PROTESTS, APPROVING AND CONFIRMING THE ASSESSMENTS AND ASSESSMENT ROLL OF LOCAL UTILITY DISTRICT NO. 29 FOR THE ACQUISITION, CONSTRUCTION AND INSTALLATION OF A WATER DISTRIBUTION SYSTEM IN THE NORTH BAYVIEW-EDISON ROAD AREA OF THE DISTRICT, AS PROVIDED BY RESOLUTION NO. 1963-02, AS AMENDED BY RESOLUTION NO. 1978-02, AND LEVYING AND ASSESSING THE COST AND EXPENSE THEREOF AGAINST THE SEVERAL LOTS, TRACTS, PARCELS OF LAND AND OTHER PROPERTY AS SHOWN ON THE ASSESSMENT ROLL.

WHEREAS, the assessment roll levying the special assessments against the property located in Local Utility District No. 29 (the "LUD") in Public Utility District No. 1 of Skagit County, Washington (the "District"), has been filed with the Secretary of the Commission of the District as provided by law; and

WHEREAS, notice of the time and place of hearing thereon and making objections and protests to the roll was published at and for the time and in the manner provided by law fixing the time and place of hearing thereon, and further notice thereof was mailed by the Secretary of the Commission of the District to each property owner shown on the roll; and

WHEREAS, at the time and place fixed and designated in the notice the hearing was held, all written protests received by mail or by personal delivery at the office of the District were considered and all persons appearing at the hearing who wished to be heard were heard, and the Commission of the District, sitting and acting as a Board of Equalization for the purpose of considering the roll and the special benefits to be received by each lot, parcel and tract of land shown upon such roll, including the increase and enhancement of the fair market value of each such parcel of land by reason of the improvement, and determined that all such protests should be overruled; NOW, THEREFORE,

BE IT RESOLVED BY THE COMMISSION OF PUBLIC UTILITY DISTRICT NO. 1 OF SKAGIT COUNTY, WASHINGTON, as follows:

Section 1. The Commission, being fully advised, enters the Findings of Fact, Conclusions of Law and Order set forth in Appendix A, attached to and by this reference made a part of this resolution.

Section 2. All protests to final assessments in the LUD should be and are overruled. The assessments and assessment roll of Local Utility District No. 29 which has been created and established for the purpose of the acquisition, construction and installation of a water distribution system in the North Bayview-Edison Road area within the District, as ordered by Resolution No. 1963-02, as amended by Resolution No. 1978-02 shall be and the same are approved and confirmed in all things and respects in the total amount of \$450,521.00.

Section 3. Each of the lots, tracts, parcels of land and other property shown upon the assessment roll, is determined and declared to be specially benefited by the improvement in at least the amount charged against the same, and the assessment appearing against the same is in proportion to the several assessments appearing upon the roll. There is levied and assessed against each lot, tract or parcel of land and other property appearing upon the roll the amount finally charged against the same thereon.

Section 4. The assessment roll as approved and confirmed shall be filed with the District Treasurer for collection and the District Treasurer is authorized and directed to publish and mail notice as required by law stating that the roll is in his hands for collection and that payment of any assessment thereon or any portion of such assessment can be made at any time within thirty days from date of first publication of such notice without penalty, interest or cost, and that thereafter the principal sum remaining unpaid may be paid in 20 equal annual installments. The estimated interest rate is stated to be 6% per annum. The final and exact assessment interest rate will be set by future resolution of the Commission. The first installment of assessments on the assessment roll shall become due and payable during the thirty-day period succeeding the date one year after the date of first publication

by the District Treasurer of notice that the assessment roll is in his hands for collection and annually thereafter each succeeding installment shall become due and payable in like manner.

If the whole or any portion of any assessment remains unpaid after the first thirty-day period, interest upon the whole unpaid sum shall be charged at the rate as determined above, and each year thereafter one of the installments together with interest due on the unpaid balance, shall be collected. Any installment not paid prior to expiration of the thirty-day period during which such installment is due and payable shall thereupon become delinquent. Each delinquent installment shall be subject, at the time of delinquency, to a charge of 12% penalty levied on both principal and interest due upon that installment, and all delinquent installments also shall be charged interest at the rate as determined above. The collection of such delinquent installments shall be enforced in the manner provided by law.

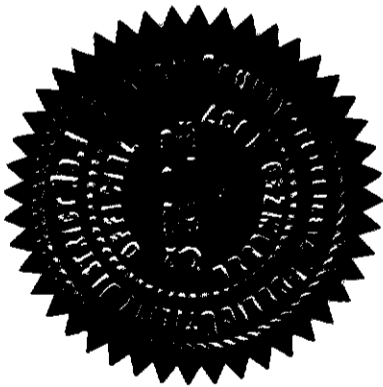
Assessments when collected shall be deposited into such fund of the District as the Commission may direct.

Section 5. The following conditions are found to be fair, equitable and lawful and are hereby adopted as requirements. Before a connection is made directly upon the improvements located within the boundary of Local Utility District No. 29, to serve a property not previously assessed, a charge in lieu of assessment shall be charged. The charge in lieu of assessment shall be in at least the amount that comparable property located within the local utility district was assessed. Before such a connection to those improvements, property located inside such local utility district also shall pay such source, supply, system, facilities use or other charges as the District may consider appropriate.

The Bayview State Park is now and previously has been served by the District. In the event that the Bayview State Park installs an additional meter upon the improvements located within the boundary of the local utility district, a charge in lieu of assessment shall be imposed.

ADOPTED by the Commission of Public Utility District No. 1 of Skagit County, Washington, at a regular open public meeting thereof this 9<sup>th</sup> day of October, 2007.

PUBLIC UTILITY DISTRICT NO. 1 OF  
SKAGIT COUNTY, WASHINGTON



*Al Littlefield*  
Al Littlefield, President and Commissioner

*James Cook*  
James Cook, Vice President and Commissioner

*Robbie Robertson*  
Robbie Robertson, Secretary and Commissioner

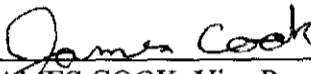


CERTIFICATION

I, the undersigned, Vice President to the Commission of Public Utility District No. 1 of Skagit County, Washington, hereby certify as follows:

1. The attached copy of Resolution No. 2103-07 (the "Resolution") is a full, true and correct copy of a resolution duly passed at a regular meeting of the Commission of Public Utility District No. 1 held at the regular meeting place thereof on October 9, 2007, as that resolution appears on the minute book of the District and the Resolution is in full force; and
2. A quorum of the members of the Commission was present throughout the meeting and a majority of those members present voted in the proper manner for the passage of the Resolution.

IN WITNESS WHEREOF, I have hereunto set my hand this 9<sup>th</sup> day of October, 2007.

  
\_\_\_\_\_  
JAMES COOK, Vice President of the  
Commission of Public Utility District No. 1 of  
Skagit County, Washington



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5 APPENDIX A TO  
6 RESOLUTION NO. 2103-07  
7

8 **IN THE MATTER OF THE FINAL**  
9 **ASSESSMENT ROLL – LOCAL UTILITY**  
10 **DISTRICT NO. 29**  
11 **(NORTH BAYVIEW – EDISON ROAD)**

FINDINGS OF FACT AND  
CONCLUSIONS OF LAW

12 A hearing in the above-captioned matter was held on August 28, 2007 in Mount Vernon,  
13 Washington before the Commissioners of Public Utility District No. 1, Skagit County (“PUD”),  
14 sitting as a Board of Equalization (“Board”).

15 Having considered the evidence and argument presented and being otherwise fully  
16 advised, the Board enters the following:

17 **1. FINDINGS OF FACT**

18 **1.1** On July 10, 2007, at a regular open meeting, the Board set the date for the hearing  
19 on the final assessment roll for August 28, 2007, commencing at 7:00 p.m. local time at the PUD  
20 offices. Notices of assessment were mailed to state-owned property on July 27, 2007 (See RCW  
21 79.44.040), and notice of assessment to other property owners within the Local Utility District  
22 (“LUD”) were dated July 27, 2007 and mailed July 30, 2007.

23 **1.2** The history of LUD 29 dates back to 2001. An organizational and informational  
24 meeting was conducted on June 28, 2001 at PUD offices. Subsequently, petitions to form the  
25 LUD were received by 26 people representing 18 properties.  
26

FINDINGS, CONCLUSIONS AND ORDER – 1



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1       **1.3**     The hearing on formation of LUD 29 was conducted on February 5, 2002.  
2     LUD 29 was formed by Resolution No. 1963-02 (March 12, 2002), as amended by Resolution  
3     No. 1978-02 (October 22, 2002).

4       **1.4**     The LUD was delayed by litigation initiated in Skagit County Superior Court  
5     under cause no. 03-2-01192-7, *Roger Pederson v. County of Skagit, et al.* The challenge to the  
6     LUD was rejected by the Skagit County Superior Court; and, by the Court of Appeals on  
7     October 4, 2004 (at 123 Wn. App. 1037). The Supreme Court denied review on March 29, 2005  
8     (Supreme Court Cause No. 765057).

9       **1.5**     Project improvements included:

10           **1.5.1**     7,070 feet of 8-inch ductile iron water line installed on North Bayview-  
11     Edison Rd.

12           **1.5.2**     730 feet of 4-inch ductile iron water line installed on Seabird Lane

13           **1.5.3**     4 fire hydrants

14           **1.5.4**     13 x 8-inch gate valves and a 4-inch gate valve

15           **1.5.5**     Service connections and associated appurtenances.

16     Total contractor construction costs (including construction inspection, but excluding property-  
17     specific construction, such as meters) was \$386,682.47.

18       **1.6**     Construction of all water system and related improvements have been  
19     substantially completed.

20       **1.7**     All procedures, provided for by law, with respect to the adoption of the Final  
21     Assessment Roll have been followed.

22       **1.8**     The water system improvements ordered under LUD 29 were deemed necessary  
23     to address failing water systems and wells in the areas included within LUD 29. The Skagit  
24     County Health Department strongly supported remedying the failing water systems through the  
25     creation of the subject LUD.  
26

FINDINGS, CONCLUSIONS AND ORDER – 2



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1       **1.9**     The total project cost of the water system improvements constructed by the LUD  
2 is \$520,511.00. The PUD contributed \$69,990.00 to the cost of improvements that were not  
3 specific to a particular parcel. In addition, there were contractor-installed services (\$15,714.00)  
4 and meter installation charges (\$6,373.75) for and charged directly to the individual properties  
5 connecting to the water system. The Final Assessment Roll levies assessments totaling  
6 \$450,521.00.

7       **1.10**    In arriving at the final assessment proposed for each property, the LUD did not  
8 employ the "zone and termini" formula provided in RCW 35.44.030 and .040. Rather, a special  
9 benefit analysis supported by qualified appraisal evidence was used. The PUD expressly finds,  
10 consistent with the appraisal opinion, that the assessment approach utilized for the LUD more  
11 thoroughly and correctly reflects the special benefits to each property within LUD 29 flowing  
12 from the improvements constructed, than application of a purely mathematical formula, such as  
13 the statutory "zone and termini" formula or the use of square footage or front footage values.  
14 The special benefit methodology allows appropriate consideration of the actual costs of  
15 providing water service to all of the benefited properties, and of individual costs relating to the  
16 connection of each property to the water system improvements.

17       **1.11**    Additionally, the assessment methodology employed by the PUD ensures  
18 similarly situated properties within the LUD are proportionally assessed to one another.

19       **1.12**    Six written protests to the proposed Final Assessment Roll were filed with the  
20 PUD prior to noon on the date set for hearing on the Final Assessment Roll. See  
21 RCW 54.16.160. The protests are identified below:

- 22       Protest 1.     Assessment Parcels 25 (P34976), 24 (P34978), and 29 (P35014), Roger E.  
23                     Pederson.
- 24       Protest 2.     General protest of Mike Newman (no property within LUD 29).
- 25       Protest 3.     Parcel 7 (P35003), Stephen R. Davis and Belinda S. Davis.
- 26       Protest 4.     Parcel 15 (P35030), A.J. Kuntze II and Elizabeth A. Mills.

FINDINGS, CONCLUSIONS AND ORDER – 3



1 Protest 5. Parcel 31 (P34481 and P34482), H. Eugene Robbins, Jr.

2 Protest 6. Collective protest filed regarding Parcels 21 and 15 (P35029 and P35030),  
3 A.J. Kuntze II and Elizabeth A. Mills; Parcel 18 (P34986), Scott F.  
4 Mennella; Parcel 19 (P34988), Anne Sidbury; Parcel 11 (P35004 and  
P35005), Mary Heath and Joe Bucek; and Parcels 2 (P34993) and 4  
(P34991), Linda Bishop and James Bishop.

5 **1.13** Appearing at the hearing and testifying were Mike Newman, Stephen Davis,  
6 A.J. Kuntze II, and Roger Pederson. No qualified appraisal testimony was presented in support  
7 of protests. In addition to PUD staff representatives, testimony was received from Lorna Parent,  
8 Skagit County Health Department and Jim Dodge, a Washington licensed general appraiser. All  
9 testimony was under oath or affirmation and subject to cross examination. See also Finding  
10 1.21.

11 **1.14** The fair cash market value of the properties specially benefited by LUD 29 has  
12 been increased in an amount equal to or greater than the proposed assessments.

13 **1.15** Improvements to Bayview Cemetery Rd. were not constructed by the Project, as  
14 originally contemplated. As a result, Parcel 41 (P35015), the Braham property, was not provided  
15 water service and was not specially benefited. No assessment was levied against that parcel.

16 **1.16** Subsequent to formation of the LUD in 2002, there have been some divisions of  
17 land and other classification changes. See Conclusion 2.9. According to County records,  
18 assessment parcel 15 (P35030) has been recently divided into a 2.7-acre parcel (here described as  
19 parcel 15 (P35030)) and, a 20-acre parcel (here described as parcel 40 (P125937)). It is  
20 appropriate to segregate the assessment against parcel 15 between parcel 15 in the amount of  
21 \$12,509, and parcel 40 in the amount of \$12, 509. The Assessment Roll is revised accordingly.

22 **1.17** A number of the written protests, as well as testimony, questioned the exclusion  
23 of the property owned by the State of Washington and operated by Department of Parks and  
24 Recreation (Bayview State Park) from LUD assessment. The time for challenging inclusion or  
25 exclusion of property has passed. Nevertheless, the evidence demonstrated that Bayview State  
26 Park was served prior to the construction of LUD 29 improvements by a separate PUD water line

FINDINGS, CONCLUSIONS AND ORDER – 4





1 off of Farnham Rd. Water availability from the preexisting distribution system was more than  
2 sufficient to serve the Park's existing or expanded needs. The State Parks' property was not  
3 specially benefited by the construction of LUD 29 improvements.

4 **1.18**

5 **1.18.1** Questions were raised regarding the notice and the scheduling of the  
6 hearing. The July 27 correspondence from the PUD to the property owners complies with the  
7 requirements of state statute for notice of hearings. All written and published notice complied  
8 with State statutes. Additionally, the July 27, 2007 notice letter provides more information than  
9 is required by statute, including the specific identification of the necessity for "proof" in support  
10 of a protest to a particular assessment:

11 In order for a protest to be considered valid, it must include proof that the  
12 property is not being benefited to the amount of the assessment. One form of  
13 such proof would be an appraisal showing the value of the property before and  
14 after construction of the Improvements.

15 The record also demonstrates here that certain property owners had consulted in the past or were  
16 presently consulting with legal counsel. (See Protest 1 and Protest 4.)

17 **1.18.2** The LUD has been pending for nearly six years. Further, before  
18 ordering the construction of the improvements in December, 2005, the PUD had communicated  
19 further with the property owners in LUD 29 and conducted an additional community meeting to  
20 provide opportunity for input on the question of whether construction of the LUD improvements  
21 should proceed. Construction was substantially completed in September, 2006. On  
22 September 12, 2006, the Commission adopted its resolution accepting the work of the contractor.  
23 There has been more than sufficient time to prepare for a hearing on the Final Assessment Roll.

24 **1.18.3** Both at the start of the hearing, and later prior to the hearing of  
25 testimony in support of protests, the right to cross-examine witnesses was clearly stated. All  
26 parties filing timely protests were provided full opportunity to present evidence in support of a  
protest or challenge evidence in support of the LUD 29 assessments.

FINDINGS, CONCLUSIONS AND ORDER – 5



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1       **1.19**   The testimony of Lorna Parent and the report of the Skagit County Health  
2 Department is particularly persuasive to this Board. The record of inadequate quantity and  
3 quality of water to service the North Bayview area is clear. The proximity of domestic  
4 wastewater (septic) systems to wells or other water sources was an ongoing health risk that is  
5 relieved by the LUD 29 improvements. Further, there are examples throughout this area of cattle  
6 in the immediate vicinity of the sources of drinking water wells and receptacles. Salt water  
7 intrusion is also a recognized detriment to the availability of water throughout this community  
8 fronting on Padilla Bay. The only purported evidence to counter the Health Department  
9 evidence regarding inadequate water quality and quantity was presented by Mr. Pederson. He  
10 did not substantiate his testimony with well logs, any record of water quality or other support for  
11 his assertion. Further, his testimony is suspect as a result of his previous animosity to the LUD  
12 and as a result of his own livestock management practices which are a matter of public record in  
13 the community. See *Skagit Valley Herald* (April 15, 2005): "Dead, Rotting Cattle Found on  
14 [Pederson's] Ranch." The LUD 29 water system improvements bring to the area a quantity and  
15 quality of water meeting stringent state and federal drinking water standards. There has been no  
16 evidence, let alone persuasive evidence, that the improvements do not bring special benefit to  
17 this community that was without sufficient quantities or quality of water before the LUD  
18 improvements.

19       **1.20**   Certain letters were received as part of protest packets. However, none of those  
20 letters constitute the sufficient or qualified opinion of value necessary to rebut the presumption  
21 of correctness of the assessment and/or the testimony of the qualified appraiser who presented  
22 the special benefit summary and opinion of value. The information in such letters was hearsay;  
23 was not subject to oath or affirmation and subject to cross examination; and, did not contain any  
24 before or after valuation evidence regarding any of the subject parcels.

25       **1.21**   Correspondence of August 27, 2007, addressed to Roger Pederson from Skagit  
26 County Chief Deputy Assessor Walter T. Hagen, Sr., was submitted. See Protests 1 and 5.

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1 Additionally, Mr. Hagen appeared and testified at the hearing, apparently on his own volition. It  
2 is unclear for what purpose Mr. Hagen appeared. He admitted he is not a licensed real estate  
3 appraiser for purposes other than his services as a Skagit County assessor (e.g., ad valorem tax  
4 appeals). See in this regard RCW 18.140.020(5). Additionally, he acknowledged that he had not  
5 prepared an appraisal or other opinion of value regarding the value of any property in LUD 29  
6 before and after the water system improvements were installed. Even were the Board to consider  
7 the correspondence from Mr. Hagen, he states the not-remarkable proposition that a “smaller,  
8 undeveloped parcel which would legally qualify for development except for having insufficient  
9 land area for a well, typically one acre” would benefit from public water service. This same  
10 point is reinforced by the submission and testimony of Mr. Davis. As a result of the issues  
11 arising from the conflicts between domestic wells and septic system treatment of wastewater, he  
12 incurred costs of \$27,000 – ten years ago – to provide a qualifying septic system for his property.  
13 The availability of public water will eliminate the conflict between the proximity of septic  
14 systems and wells, to the benefit of the properties within the LUD. That Mr. Davis has already  
15 constructed certain improvements does not refute the additional special benefit associated with a  
16 supply of clean and fresh drinking water from a public water system.

17 **1.22** Any conclusion of law hereinafter set forth which may be deemed to be a finding  
18 of fact is hereby adopted as such.

19 **2. CONCLUSIONS OF LAW**

20 **2.1** From the above findings of fact and the record before the Board, the following  
21 conclusions are adopted.

22 **2.2** If a PUD employs a method of assessment pursuant to a LUD other than the  
23 “zone and termini” method provided by statute<sup>1</sup>, a finding must be made, supported by the  
24 record, that the alternate method more fairly reflects the special benefit resulting from the  
25 improvement. RCW 35.44.047; *See also Bellevue Plaza v. Bellevue*, 121 Wn.2d 397, 414, 851

26 <sup>1</sup> See Finding 1.10.



1 P.2d 662 (1993). The basis for choosing an alternate method is satisfied by slight evidence  
2 supporting the fairness of the method chosen. *Hansen v. LID*, 54 Wn. App. 257, 261-62, 773  
3 P.2d 435 (1989). Here, the record has the requisite finding based on substantial and  
4 unchallenged evidence in the hearing record in support of the assessment methodology.

5 **2.3** When there are separate and distinct improvements, it is proper to levy against a  
6 property the costs of only those improvements that specially benefit such property. *Bellevue*  
7 *Associates v. Bellevue*, 108 Wn.2d 671, 676-77, 741 P.2d 993 (1987). This is precisely what the  
8 PUD did here by tracking the costs associated with connection of each of the properties in which  
9 the new water system was constructed and assessing only those costs to those properties.

10 **2.4** An improvement constructed under a LUD is presumed to specially benefit  
11 properties within the LUD on an equitable basis and is presumed to have been made fairly and  
12 legally. *See, e.g., Bellevue Plaza* at 403, *citing Abbenhaus v. Yakima*, 89 Wn.2d 855, 860-61,  
13 576 P.2d 888 (1978).

14 **2.5** A property owner protesting a LUD assessment has the burden of establishing, by  
15 a preponderance of expert appraisal evidence, that the method of assessment employed by the  
16 PUD was founded on a "fundamentally wrong basis" and does not properly reflect the special  
17 benefits resulting from the improvements constructed. *Bellevue Plaza* at 403; *Abbenhaus, supra*;  
18 *Hansen* at 262.

19 **2.6** The property owners protesting their proposed assessments failed to support their  
20 contentions, to the extent they were made, that their properties were not specially benefited in the  
21 amount of their proposed assessments by any expert appraisal testimony. Thus, on such basis,  
22 their protests must fail.

23 **2.7** To the extent that some protests to proposed assessments are based upon alleged  
24 damage to protestors' properties resulting from the manner or location of improvements  
25 constructed, such matters are not within the subject matter of a proceeding considering approval  
26 of a LUD Final Assessment Roll. Here, the only question is whether the proposed assessment is

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1 proper under the law. See Conclusions of Law 2.2 through 2.5. The proper procedure for claims  
2 against the PUD is set forth in chapter 4.96 RCW.

3 **2.8** There is some irony in the arguments that the PUD is not paying enough of the  
4 cost of the LUD (Protests 1 & 6) or the contrary argument that the PUD should not be paying any  
5 of the cost of the LUD improvements (Protest 2). The PUD may, but need not, pay for part of  
6 the cost of the improvements. See RCW 54.16.120, .130 and RCW 35.44.020. But, as a matter  
7 of law, RCW 54.16.170 prohibits payment by the PUD of more than fifty percent of the cost of  
8 the LUD improvements. The PUD may also assess against properties specially benefited "in  
9 whole" the cost of the improvements, so long as the cost does not exceed the special benefits to  
10 the properties within the LUD. Here, the LUD assessed only 70% of the special benefit for the  
11 overall system improvements (excluding property specific charges) to the benefited properties  
12 within the LUD.

13 **2.9** Similarly, the LUD cannot move an assessment from one parcel that may be  
14 presently exempt from payment of the assessment to other properties that are specially benefited.  
15 RCW 84.34.320 does allow land classified as "farm and agricultural land" or "timber land" to  
16 not pay assessments while so classified (subject, of course, to meeting the requirements of the  
17 statutes). However, that same statutory structure, at RCW 84.34.340, recognizes that upon  
18 withdrawal or removal of such property from its use classification, the property shall be  
19 responsible for payment of the amount of special benefit identified in the assessment process.  
20 See also RCW 84.34.330. The PUD cannot make others pay such an assessment in the interim.

21 **2.9.1** It is evident that there is belief that "open space land" may be the same  
22 as "farm and agricultural land" or "timber land." The governing statutes make a clear distinction  
23 among such classifications. The Department of Revenue in its regulations similarly recognizes  
24 that distinction by providing that only property characterized as farm and agricultural land under  
25 RCW 84.34.020(2) and timber land as defined in RCW 84.34.020(3) qualify for deferral of  
26 assessments. WAC 458-30-225, -500. Open space is defined separately at RCW 84.34.020(1).

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1 Only land classified as farm and agricultural land or timber land is eligible for the statutory  
2 deferral.

3 **2.9.2** It is not the place of this decision to make a determination that property  
4 is or is not subject to deferral consistent with the application of those statutes and regulations. If  
5 a parcel is so classified, the statutes clearly provide that when such property is

6 “withdrawn from classification or there is change of use and such land has been  
7 exempted from any special benefit pursuant to RCW 84.34.320, the **previously**  
8 **exempt benefit assessments** shall be come due on only that portion of the land  
9 which is withdrawn or changed.”

10 RCW 84.34.370 (emphasis supplied). An assessment cannot “become due” if it is not levied in  
11 the first instance.

12 **2.9.3** Further, the PUD is obligated to evaluate the property for special  
13 benefits at its highest and best use. The PUD recognizes that property may be placed in a  
14 deferral status or other use classification. But until the property is no longer subject to an  
15 owner’s control regarding classification, there is nothing to preclude a property owner from  
16 withdrawing or modifying the classification or designation and enjoying the special benefits  
17 associated with the availability of the public water system.

18 **2.10** The objections to the assessments or the Final Assessment Roll are overruled and  
19 the Final Assessment Roll is approved and confirmed.

20 **2.11** Any Finding of Fact hereinbefore stated which may be deemed to be a Conclusion  
21 of Law herein is hereby adopted as such.  
22  
23  
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FINDINGS, CONCLUSIONS AND ORDER – 10



Roll#	Account	Property Owner's Name and Address	Legal Description	Assessment
1	P35020	BANNISTER FAMILY, TRUST BANNISTER HARWOOD/NANCY 400 GILKEY RD BURLINGTON, WA 98233	TAX 20B BEG ON W LI EDISON RD 660FT S O FN LI OF SEC TH S TAP 760.2FT S OF N LI SD SEC TH W TO MEAN LI TH N TAP W OF PO BTH E TPB	16658.00
3	P34486	BISHOP, ELISE C  12485 PERSONS RD BOW, WA 98232	PTN GOV LOT 4 AKA LOT 2 S/P32-87 AF#8710200011	13531.00
2	P34993	BISHOP, JAMES E BISHOP LINDA S 12343 BAYVIEW CEMETERY MOUNT VERNON, WA 98273	TAX 2 561 1/2FT W & 339FT S OF 1/4 POST BTW SEC 19 & 30 TH W 723FT TO MEAN LI O FPADILLA BAY TH S 16DEG W 25.7FT E 660.9 FT TH N 330FT TPB LESS RD	12509.00
4	P34991	BISHOP, JAMES E BISHOP LINDA S 12343 BAYVIEW CEMETERY MOUNT VERNON, WA 98273	TH PTN OF GOV LOT 1 SEC 30 DAF BAAP 561.5FT W & 660FT S OF NE COR OF GOV LOT 1 TH S 241FT M/L TO THE ROAD KNOWN AS CEMETERY RD TH W TO THE ELY LINE OF LACONNER-SAMISH CO RD LXIV TH N ALG SD RD TAP W OF THE POB TH E TO POB	13531.00
41	P35015	BRAHAM, ALFORD M BRAHAM, SALLY L 17229 BLODGETT RD MOUNT VERNON, WA 98274	(TAX 17B) THE EAST 105 FEET OF THAT PORTION OF GOVERNMENT LOT 1, SEC 30, TWP 35, RNG 3 DESCRIBED AS FOLLOWS; BEGINNING AT THE QUARTER CORNER OF SECTIONS 19 AND 30, TWP 35, RNG 3; THENCE SOUTH 938.52 FEET, MORE OR LESS, TO THE SOUTH LINE OF THE CEMETERY ROAD; THENCE WEST 530.5 FEET TO THE NORTHEAST CORNER OF THE TRACT HEREIN DESCRIBED; THENCE SOUTH 209 FEET TO THE SOUTHEAST CORNER OF THE TRACT HEREIN DESCRIBED; THENCE WEST PARALLEL WITH THE CEMETERY ROAD, A DISTANCE OF 460 FEET, MORE OR LESS, TO THE COUNTY ROAD; THENCE NORTH 209 FEET, MORE OR LESS, TO AN INTERSECTION WITH SAID SOUTH LINE OF THE CEMETERY ROAD; THENCE EAST ALONG SAID SOUTH LINE 460 FEET, MORE OR LESS, TO THE TRUE POINT OF BEGINNING	
5	P34500	BROADGATE, ROY L BROADGATE HERLINDA M 9909 BAYVIEW EDISON RD BOW, WA 98232	PTN GOV LOT 4 AKA LOT 1 S/P 32-87 AF#8710200011	13211.00
6	P35025	BURT, DALE A  10225 BAYVIEW EDISON RD MOUNT VERNON, WA 98273	TAX 26 BEG ON S LI OF A 40FT RD 938.52F TM/L S & 530.5FT W OF NE C SD LT 1 TH S 209FT TPB TH S 165FT TH W 460FT M/L TO ELI OF CO RD TH NLY TO S LI DAVID HOGSTE -EDT TR TH E ALG S LI SD TR TPB	13531.00



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7	P35003	DAVIS, STEVEN R 12346 SEABIRD LN MOUNT VERNON, WA 98273	TAX 9B & 23B TR OF LND IN GV LT 1 BEG AT PT WH IS 1050.39FT & W 1215.0FT OF N 1/4 C SD SEC 30 TH E 64.03FT TO C/L OF APRIVATE RD TH N 12-13 E ALG C/L SD RD 38.37FT TH W 68.47FT TH N 86-34 W 140.0 FT M/L TO GV MEAN LI TH SLY ALG SD MEAN LI TAP W OF POB TH E 120FT M/L TPB EXC THOF W1/2 OF ABOVE PRIVATE RD R/W	16658.00
8	P35022	DODD, LUCILLE B 4606 SW FRONTENAC SEATTLE, WA 98136	TAX 22 PTN GV LTS 1 & 2 BAT N1/4 C SEC 30 TH S 1302.52FT TH W TO W LI CO RD AK AEDISON BAYVIEW RD & TPOB TH S 70FT TH W TO MEAN LI TH N ALG SD LI TAP W OF POB TH E TPB	15636.00
9	P34992	DVORAK, MARY J ROGERS BEATRICE E 5300 MALIBU DR EDINA, MN 55436	TAX I BEG 561 1/2FT W OF 1/4 POST BTW SEC 19 & 30 TH W OF SEC LI 933 1/2 FT S 2-5 E 355FT E 798.3FT TH N 33FT TPB LESS RD	12509.00
10	P34484	HARRIS FAMILY, TRUST DOUG/BETTY TRUSTEES 15336 BARRETT RD MOUNT VERNON, WA 98273	N 100 FT OF THE S 1230 FT OF GOV LT 4 LY E OF RD	12509.00
11	P35004 P35005 P35023	HEATH, MARY E BUCEK JOSEPH L 12342 SEABIRD LN MOUNT VERNON, WA 98273	TAX 10-N 30FT OF S 120FT OF FOL TR BEG 1219.4FT W & 1095.4FT S OF 1/4 C BTW SE C19 & 30 TH N 5-36 E 256.22FT TH W PLW N LI OF SEC TO GV MEAN LI TH SLY ALG MEAN LI TAP W OF POB TH E 110FT M/L TPB	16659.00
	P35005 Combined	HEATH, MARY E BUCEK JOSEPH L 12342 SEABIRD LN MOUNT VERNON, WA 98273	TAX 11-N 45FT OF S 165FT OF FOL TR BEG 1219.4FT W & 1095.4FT S OF 1/4 SEC C BT WSEC 19 & 30 TH N 5-36 E 256.22FT TH W PLW N LI OF SEC TO GV MEAN LI TH SLY AL GMEAN LI TAP W OF POB TH E 110FT M/L TPB	
	P35023 Combined	HEATH, MARY E BUCEK JOSEPH L 12342 SEABIRD LN MOUNT VERNON, WA 98273	TAX 23A BEG 840.4FT S & 1194.4FT W OF N1/4 C OF SEC TH S 190FT TO POB TH E TO PRIVATE RD TH SLY ALG W LI SD RD TO INT OF S LI KIDERLIN TR TH W TO SE C SD TR TH NLY TPB LESS TAX 23B	
12	P35019	HOENER, ELIZABETH 8304 JOAN LN WEST HILLS, CA 91304	TAX 20A BEG 840.4FT S & 1194.4FT W OF N 1/4 C TH E 134.06FT TH N 13-46 E 32.8FT TH E 96FT M/L TO W LI EDISON BAY VIEW R DTH N ALG W R/W LI SD RD 147.6FT M/L TAP 660FT S OF N LI SEC 30 TH W PLT SD N LI TO GV MEAN LI TH S ALG SD LI TAP W OF POB TH E TPB LESS RT 0-038	16658.00



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13	P34487	HUGGINS DOROTHY, REV C/O PATRICIA FLANNIGAN 1911 165TH CT SE BELLEVUE, WA 98008	PTN GOV LOT 4 AKA LOT 3 S/P32-87 AF#8710200011	12509.00
14	P35006 P35007 P35008 P35024	HUNGAR YEARSLEY, JULIE YEARSLEY JOHN C, LEONARD 10411 CREOSOTE RD NE BAINBRIDGE ISLAND, WA	TAX 12-N 30FT OF S 60FT OF N 90FT OF FO LTR BEG 1219.4FT W & 1095.4FT S OF 1/4 C BTW SEC 19 & 30 TH N 5-36 E 256.22FT TH W PLW N LI OF SEC TO GV MEAN LI TH SLY MEAN LI TAP W OF POB TH E 110FT M/L TPB	16659.00
	P35007 Combined	HUNGAR YEARSLEY, JULIE YEARSLEY JOHN C, LEONARD 10411 CREOSOTE RD NE BAINBRIDGE ISLAND, WA	TAX 12A-S 30FT OF N 90FT OF FOL TR BEG 1219.4FT W & 1095.4FT S OF 1/4 SEC C BT WSEC 19 & 30 TH N 5-36 E 256.22FT TAP 84 0.4FT S OF N LI SEC 30 TH W PLW N LI 135 FT TO MEAN LI TH SLY ALG SD LI TAP W OF POB TH E 110FT TPB	
	P35008 Combined	HUNGAR YEARSLEY, JULIE YEARSLEY JOHN C, LEONARD 10411 CREOSOTE RD NE BAINBRIDGE ISLAND, WA	TAX 13-N 30FT OF FOL TR BEG 1219.4FT W & 1095.4FT S OF 1/4 SEC C BTW SEC 19 & 30 TH N 5-36 E 256.22FT TH W PLW N LI OF SEC TO GV MEAN LI TH SLY ALG SD LI TAP W OF POB TH E 110FT M/L TPB	
	P35024 Combined	HUNGAR YEARSLEY, JULIE YEARSLEY JOHN C, LEONARD 10411 CREOSOTE RD NE BAINBRIDGE ISLAND, WA	TAX 25 BEG 840.4FT S & 1194.4FT W OF N 1/4 C OF SEC TPB TH E 134.06FT M/L TO W LI OF PRIV RD TH SLY TO INT OF N LI UM- BARGER TR IF EXT TH W TO NE C SD TR TH N90FT TPB	
15	P35030	KUNTZE, A J II MILLS ELIZABETH A 10645 BAYVIEW EDISON RD MOUNT VERNON, WA 98273	ACRES 2.70, THAT PORTION OF GOVERNMENT LOT 3 OF SECTION 30, TOWNSHIP 35 NORTH, RANGE 3 EAST, W.M. DESCRIBED AS FOLLOWS: BEGIN AT A POINT 465 FEET NORTH OF THE SOUTHWEST CORNER OF SAID LOT 3; THENCE EAST PARALLEL WITH THE SOUTH LINE OF SAID LOT 3 TO THE SOUTHEAST CORNER OF LOT A OF SKAGIT COUNTY SHORT PLAT NO 78-76, APPROVED JANUARY 31, 1977, SAID POINT BEING THE TRUE POINT OF BEGINNING; THENCE CONTINUE EAST PARALLEL WITH THE SOUTH LINE OF SAID LOT 3, A DISTANCE OF 180 FEET; THENCE NORTH PARALLEL WITH THE EAST LINE OF SAID LOT 3, A DISTANCE OF 345 FEET; THENCE WEST PARALLEL WITH THE SOUTH LINE OF SAID LOT 3 TO THE EASTERLY LINE OF THE BAYVIEW-EDISON ROAD; THENCE SOUTHERLY ALONG SAID EASTERLY LINE TO THE WESTERLY MOST CORNER OF SAID LOT "A"; THENCE NORTH 52 DEGREES 51'34" EAST ALONG THE NORTHERLY LINE OF LOT "A", A DISTANCE OF 137.63 FEET TO AN ANGLE POINT; THENCE NORTH 85 DEGREES 08'34" E, A DISTANCE OF 69.38 FEET; THENCE SOUTH 16 DEGREES 53'02" E ALONG THE EASTERLY LINE OF SAID TRACT "A" TO THE TRUE POINT OF BEGINNING	12509.00



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40	P125937	KUNTZE, A J II MILLS, ELIZABETH A 10645 BAYVIEW EDISON RD MOUNT VERNON, WA 98273	ACREAGE ACCOUNT, ACRES 20.00, C/U O/S #2-2006 AF#200701310142 FOR 2008; THAT PORTION OF GOVERNMENT LOT 3 AND THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 30, TOWNSHIP 35 NORTH, RANGE 3 EAST, W.M., DESCRIBED AS FOLLOWS: BEGINNING AT A POINT 465 FEET NORTH OF THE SOUTHWEST CORNER OF GOVERNMENT LOT 3 IN SECTION 30, TOWNSHIP 35 NORTH, RANGE 3 EAST, W.M.; THENCE EAST TO A POINT 465 FEET NORTH OF THE SOUTHEAST CORNER OF THE NORTHWEST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 30; THENCE NORTH 417 FEET; THENCE WEST TO THE MEANDER LINE OF PADILLA BAY; THENCE ALONG SAID MEANDER LINE IN A SOUTHERLY DIRECTION TO THE PLACE OF BEGINNING. EXCEPT THAT PORTION OF SAID PREMISES CONVEYED TO SKAGIT COUNTY FOR ROAD PURPOSES BY DEED RECORDED UNDER AUDITOR'S FILE NO. 555711; AND EXCEPT THAT PORTION OF SAID PREMISES, IF ANY, LYING WITHIN THE NORTH 26 1/2 RODS OF SAID GOVERNMENT LOT 3 AND WITHIN THE NORTH 26 1/2 RODS OF SAID NORTHWEST 1/4 OF THE SOUTHEAST 1/4; AND ALSO EXCEPT ANY PORTION OF SAID PREMISES LYING SOUTH OF A LINE RUNNING SOUTH 89 DEGREES 32'10" EAST AND SOUTH 89 DEGREES 14'30" WEST FROM A POINT NORTH 0 DEGREES 07'20" EAST A DISTANCE OF 1798.74 FEET FROM THE SOUTH 1/4 OF SAID SECTION 30. AND ALSO EXCEPT THAT PORTION THEREOF LYING WITHIN TRACT "A" SHORT NO. 78-76 LOCATED IN SECTION 30, TOWNSHIP 35 NORTH, RANGE 3 EAST, W.M., APPROVED JANUARY 31, 1977, AND RECORDED IN VOLUME 2 OF SHORT PLATS, PAGE 27, AUDITORS FILE NO. 850312, RECORDS OF SKAGIT COUNTY, WASHINGTON. (ALL OF THE ABOVE BEING A PORTION OF TRACT 2, SHORT PLAT NO. 72-78, APPROVED SEPTEMBER 16, 1978, RECORDED SEPTEMBER 8, 1978, IN VOLUME 3 OF SHORT PLATS, PAGE 9, RECORDS OF SKAGIT COUNTY, WASHINGTON.) ALSO EXCEPT THAT PORTION OF GOVERNMENT LOT 3 OF SECTION 30, TOWNSHIP 35 NORTH, RANGE 3 EAST, W.M. DESCRIBED AS FOLLOWS: BEGIN AT A POINT 465 FEET NORTH OF THE SOUTHWEST CORNER OF SAID LOT 3; THENCE EAST PARALLEL WITH THE SOUTH LINE OF SAID LOT 3 TO THE SOUTHEAST CORNER OF LOT A OF SKAGIT COUNTY SHORT PLAT NO 78-76, APPROVED JANUARY 31, 1977, SAID POINT BEING THE TRUE POINT OF BEGINNING; THENCE CONTINUE EAST PARALLEL WITH THE SOUTH LINE OF SAID LOT 3, A DISTANCE OF 180 FEET; THENCE NORTH PARALLEL WITH THE EAST LINE OF SAID LOT 3, A DISTANCE OF 345	12509.00



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			FEE; THENCE WEST PARALLEL WITH THE SOUTH LINE OF SAID LOT 3 TO THE EASTERLY LINE OF THE BAYVIEW-EDISON ROAD; THENCE SOUTHERLY ALONG SAID EASTERLY LINE TO THE WESTERLY MOST CORNER OF SAID LOT "A"; THENCE NORTH 52 DEGREES 51'34" EAST ALONG THE NORTHERLY LINE OF LOT "A", A DISTANCE OF 137.63 FEET TO AN ANGLE POINT; THENCE NORTH 85 DEGREES 08'34" E, A DISTANCE OF 69.38 FEET; THENCE SOUTH 16 DEGREES 53'02" E ALONG THE EASTERLY LINE OF SAID TRACT "A" TO THE TRUE POINT OF BEGINNING.	
16	P35021	LIVINGSTON JOHN R, ETAL C/O LIVINGSTON MARYL L/E 359 NE RENNIE PL CORVALLIS, OR 97330	TAX 21 BAT N1/4 C SD SEC TH S 1232.52FT TH W TO W LI CO RD AKA EDISON BY VIEW R DTHE POB TH S 70FT TH W TO MEAN LI TH N ALG SD LI TAP W OF POB TH E TPB	16658.00
17	P34501	MARTIN, RONALD  9843 BAYVIEW EDISON RD BOW, WA 98232	N 130 FT OF S 1130 FT OF GOV LT 4 LY E OF CO RD, EXC PTN TO CO	13211.00
18	P34986	MENNELLA-SIDBURY, REV MENELLA/SIDBURY A 10683 BAYVIEW EDISON RD MOUNT VERNON, WA 98273	N 137.5FT OF S 327.5FT OF LT 3 LESS RD &N 100FT W OF RD	13531.00
19	P34988	MENNELLA-SIDBURY, REV SIDBURY M/J/R, HALEY P 10683 BAYVIEW EDISON RD MOUNT VERNON, WA 98273	N 137.5FT OF S 465FT OF LT 3 LESS RD	13211.00
20	P35013	MILLER, MATTHEW D  1045 HIGHWAY 95 INDIAN VALLEY, ID	TAX 16 BEG 1894FT S & 1110FT W OF N1/4 CTPB TH SLY ALG W LI CO RD 30FT TH W TO GV MEAN LI TH NLY TAP W OF POB TH E TPB	
21	P35029	MILLS, ELIZABETH KUNTZE A J II 10645 BAYVIEW EDISON RD MOUNT VERNON, WA 98273	PTN GV LT 3 AKA TR A SHT PLT 78-76 AP# 850312	13531.00
22	P35009	PEDERSON ROGER E PEDERSON MARSHA K P O BOX 245 MOUNT VERNON, WA 98273	TAX 14 BEG 1654 FT S & 1110 FT W OF N1/4 C OF POB TH S 60FT ALG W LI CO RD TH W TO GV MEAN LI TH NLY TAP W OF POB TH E TPB	



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23	P34982	PEDERSON ROGER E PEDERSON MARSHA K P O BOX 245 MOUNT VERNON, WA 98273	N1/2 LOT 2 W OF RD LESS TRS & TAX 22	
24	P34978	PEDERSON ROGER E PEDERSON MARSHA K P O BOX 245 MOUNT VERNON, WA 98273	O/S#201 AF#751611 1973 N1/2 LOT 2 LESS TRACTS & ROAD & EAST OF ROAD	12509.00
25	P34976	PEDERSON, ROGER E PEDERSON MARSHA K P O BOX 245 MOUNT VERNON, WA 98273	S1/2 OF LOT 1 WEST OF ROAD LESS TRACTS	12509.00
26	P34979	PEDERSON, ROGER E PEDERSON MARSHA K P O BOX 245 MOUNT VERNON, WA 98273	N1/2 OF LOT 2 LESS TRS & RD W OF RD	
27	P35011	PEDERSON, ROGER E PEDERSON MARSHA K P O BOX 245 MOUNT VERNON, WA 98273	TAX 15 BEG 1714FT S & 1110FT W OF N 1/4 C TO POB TH SLY ALG W LI OF CO RD 60 FT TH W TO GV MEAN LI TH NLY TAP W OF POB TH E TPB	
28	P35017	PEDERSON, ROGER E PEDERSON MARSHA K P O BOX 245 MOUNT VERNON, WA 98273	TAX 19 BAT 1/4 SEC C OF 19 & 30 TH S 93 8.52FT TO S LI CEMETERY RD TH W 1051.86F TTO W LI BAY VIEW EDISON CO RD TH S 896F TTO NE C OF TR TH W PLW SEC LI TO BEACH TH S FR NE C 60FT TO SE C TH W TO BEACH PLT SEC LI ALL IN LT 2 ALSO INCLUDING: THAT PORTION OF GOVERNMENT LOT 2, SECTION 30, TOWNSHIP 35 NORTH, RANGE 3 E.W.M., DESCRIBED AS FOLLOWS: BEGINNING AT A POINT ON THE WEST LINE OF THE COUNTY ROAD, 1774 FEET SOUTH AND 1110 FEET WEST OF THE NORTH ONE QUARTER SECTION CORNER OF SAID SECTION 30; THENCE SOUTH ALONG THE WEST LINE OF THE COUNTY ROAD 60 FEET, MORE OR LESS TO THE NORTHEAST CORNER OF A TRACT CONVEYED TO JEWEL K. STIERLEN BY DEED RECORDED APRIL 3, 1948, AS AUDITOR'S FILE NO. 416459; THENCE WEST ALONG THE NORTH LINE OF SAID STIERLEN TRACT TO THE MEANDER LINE; THENCE NORTHERLY ALONG SAID MEANDER LINE TO A POINT WEST OF THE POINT OF BEGINNING; THENCE EAST TO THE POINT OF BEGINING	



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29	P35014	PEDERSON, ROGER E P PEDERSON MARSHA K P O BOX 245 MOUNT VERNON, WA 98273	TAX 17A BAT INT OF BAY VIEW & SAMISH RD S & S LI BAY VIEW CEMETERY RD TH SLY ALG ELI BAY VIEW SAMISH RD 209FT TH ELY 460F TTH NLY 209FT TO BAY VIEW CEMETERY RD TH WLY ALG S LI BAY VIEW RD TPB LESS RD & TAX 17B	12509.00
30	P35026	PETERS, JENNIFER C  PO BOX 163 TRES PIEDRAS, NM	(TAX 27) THE SOUTH 190 FEET OF LOT 3, SECTION 30, TOWNSHIP 35 NORTH, RANGE 3 EAST, LYING WESTERLY OF AN EXISTING FENCE RUNNING NORTH FROM A POINT ON THE SOUTH LINE OF SAID LOT 3 WHICH IS APPROXIMATELY 200 FEET EAST OF THE EASTERLY LINE OF THE COUNTY ROAD RUNNING GENERALLY IN A NORTHERLY AND SOUTHERLY DIRECTION THROUGH SAID SUBDIVISION, EXCEPT THE SOUTH 24 FEET THEREOF LYING EASTERLY OF THE COUNTY ROAD	13531.00
31	P34481 P34482	ROBBINS H, EUGENE JR  9801 BAYVIEW EDISON RD BOW, WA 98232	S 1/2 OF GOV LT 3 E OF RD LESS N 600 FT	13211.00
	P34482 Combined	ROBBINS H, EUGENE JR  9801 BAYVIEW EDISON RD BOW, WA 98232	GOV LOT 4 E OF RD LESS S 1230 FEET RESPECTIVELY	
32	P34488	ROGERS, ARTHUR III ROGERS BERTHA M 20824 STARBIRD RD MOUNT VERNON, WA 98273	PTN GOV LOT 4 AKA LOT 4 S/P32-87 AF#8710200011	13640.00
33	P34997 P34995	SHEPHERD, TRINA K  10955 BAYVIEW-EDISON RD MOUNT VERNON, WA 98273	TAX 5 BEG 60FT NLY FR NW C LT 2 BLK 5 KLINGENMAIER ADD TH ELY ALG N LI FARNH- AM ST 120FT TH NLY 60FT TH WLY 120FT TO E LI FRONT ST TH SLY ALG FRONT ST 60FT TPB BEING LT 1 BLK 4 TGW NLY 10FT FARN- HAM ST	16658.00
	P34995 Combined	SHEPHERD, TRINA K  10955 BAYVIEW-EDISON RD MOUNT VERNON, WA 98273	TAX 4 BAT NW C OF FRONT & FARNHAM ST IN KLINGENMAIERS ADD TH WLY TO SHRLN PADI- LLA BAY TH NLY ALG SHRLN 60FT TH ELY TO FRONT ST TH SLY ALG W LI SD ST 60FT TPB BEING LT 1 BLK 1 & PTN VAC RD ADJ	
34	P34483	STATE OF WASHINGTON DEPT OF ECOLOGY PO BOX 47612 OLYMPIA, WA 98504	S19 T35 R3 LOT 4 W OF RD	



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35	P34984	STATE OF WASHINGTON DEPT OF ECOLOGY PO BOX 47612 OLYMPIA, WA 98504	S1/2 LT 2 LESS RD	15968.00
36	P34985	STATE OF WASHINGTON DEPT OF ECOLOGY PO BOX 47612 OLYMPIA, WA 98504	N 26 1/2RDS OF LT 3 EXC RD	12509.00
37	P34987	STATE OF WASHINGTON DEPT OF ECOLOGY PO BOX 47612 OLYMPIA, WA 98504	N 100FT MEAS ALG RD OF S 327.5FT OF LT 3W OF RD	
42	P34994	STATE OF WASHINGTON PARKS & RECREATION PO BOX 42650 OLYMPIA, WA 98504	TAX 3 BEG ON PADILLA BAY SHRLN 281 1/2F TN & 710.9FT W OF S 1/4 POST OF SEC 30 T HE PLW S LI SD SEC 815FT TH N 1039 1/2FT W 1143FT TO SD BAY TH SELY ALG SD BAY TPB LESS TR	
43	P34999	STATE OF WASHINGTON PARKS & RECREATION PO BOX 42650 OLYMPIA, WA 98504	TAX 7AA BEG ON SHRLN PADILLA BAY AT N L IFARNHAM ST IN KLINGESMAIERS ADD TH NWLY ALG SHRLN 600FT TH E PLW FARNHAM ST 750 FT TH S 600FT TO N LI SD ST TH W ALG SD LI TPB BEING BLKS 1 2 3 4 7 8 KLINGERMAIERS ADD EXC LT 1 BLK 1 & LT 1 BLK 4 & 7B 7AB	
44	P35000	STATE OF WASHINGTON PARKS & RECREATION PO BOX 42650 OLYMPIA, WA 98504	TAX 7ABB PTN GV LT 4 BEG ON SHORE OF PADILLA BAY AT NELY C LT 1 BLK 1 KLINGENMAIERS ADD TH NWLY ALG SHORE 540FT TH E PLW FARNHAM ST TO WLY LI 2ND ST EXT NLY TH SLY ALG WLY LI 2ND ST TO SELY C LT 7 BLK 4 TH WLY PLW N LI FARNHAM ST TPB EX CRD R/W	
38	P34989	WASHIZUMI, B UNEEK  10731 BAYVIEW EDISON RD MOUNT VERNON, WA 98273	S 190FT OF LT 3 & S 190FT OF NW1/4 SE1/4 & N 30FT M/L OF E 1238FT OF SW1/4 SE1/4 N OF FENCE ALSO THE S 24 FEET OF THAT PROTION OF GOV LOT 3 IN SECTION 30, TOWNSHIP 35 NORTH, RANGE 3 EAST OF THE WILLAMETTE MERIDIAN, LYIN WESTERLY OF SAID FENCE LINE AND EASTERLY LINE OF THE COUNTY ROAD. LESS THAT PTN LY WLY OF EXST FENCE RUN N FR A PT ON THE S LI OF S GO VLOT 3 WH IS APPROX 200FT E OF THE ELY LI OF THE CO RD RUN IN GENERALLY NLY & SLY DIR THRU SD SUBDIV ALSO LESS E 5 ACRES	13211.00



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LUD #29 Bayview  
Final Assessment Roll  
10/09/07

Roll#	Account	Property Owner's Name and Address	Legal Description	Assessment
39	P35002	ZOBERST, WILLIAM R  600 STEWART ST STE 1500 SEATTLE, WA 98101	TAX 8 S 45FT OF N 1095.4FT OF LT 1 LY W OF PRIVATE RD	16338.00

Total Assessments 450521.00



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