

March 31, 2021

MEMORANDUM

To: Public Assets and Native Communities Committee
From: Eric McConaghy, Analyst
Subject: April 6, 2021 Hearings on Appeals of the Findings and Recommendation of the Hearing Examiner for the City of Seattle on the Final Assessment Roll for the Waterfront Local Improvement District (LID #6751)

On April 6, the Public Assets and Native Communities Committee (Committee) will hold hearings for:

1. Appeals of the Initial Findings and Recommendation of the Hearing Examiner for the City of Seattle on the Final Assessment Roll for the Waterfront Local Improvement District (LID #6751), also known as the Initial Report and filed as [CF 321780](#) and
2. Appeals of the Final Findings and Recommendation of the Hearing Examiner for the City of Seattle on the Final Assessment Roll for the Waterfront Local Improvement District (LID #6751), also known as the Final Report and filed as [CF 321888](#)

See Attachment 1 and 2 for indexes of the appeals with hearings on April 6. The indexes are intended to help navigate the appeals. The first index (Attachment 1) references the appeals of the Initial Report with page numbers of the Initial Report and hyperlinks to copies of the appeals. The second index (Attachment 2) does the same for appeals of the Final Report. Both indexes indicate the appeals filed for properties that the City Council remanded for further analysis based on the Hearing Examiner's recommendation in the Initial Report.

Both indexes include a column named, "Appealed Initial and Final Report." A "yes" value in this column for a Hearing Examiner Case Number (CWF) indicates that an appellant filed a valid appeal of both the Initial and Final Report. In these instances, the appeal of the Initial Report and the appeal of the Final Report are considered together as the complete appeal. If there are appeals of the Initial Report and appeals of the Final Report for the same Hearing Examiner Case Number, then Attachment 2 provides hyperlinks to both.

Council scheduled the hearings through Resolution 31979, Resolution 31990, Resolution 31996, and Resolution 31997. The history of the Initial and Final Report is included in the background of the Waterfront Local Improvement (Waterfront LID) Assessment provided Attachment 3.

After the Committee has heard all appeals from the Initial Report and the Final Report, the Committee may consider and make recommendations for decisions on the appeals to Council based solely on the record from the Hearing Examiner (see Attachment 4).

Quasi-Judicial Matter

[Revised Code of Washington \(RCW\) 35.44.070](#) and [Seattle Municipal Code \(SMC\) 20.04.090](#) require the Council to hear any appeals from the report of the Hearing Examiner on the final assessment roll for local improvement districts (LIDs). According to the [City Council Rules for Quasi-Judicial Proceedings \(QJ Rules\)](#), the matter of an appeal of an individual's final assessment for a LID is quasi-judicial. As a quasi-

judicial matter, Councilmembers may not have any direct or indirect communication with a proponent, opponent, or party of record about the merits of an appeal of a Waterfront LID assessment outside a Council hearing or meeting considering the Waterfront LID.

The matter of an appeal of an individual's final assessment for a LID is pending when the Hearing Examiner has filed the Report with the City Clerk. The appeals of the Waterfront LID assessments became pending quasi-judicial matters on September 8, 2020 with the Hearing Examiner's filing of the Initial Report.

They will remain quasi-judicial until the final termination of all judicial appeals of the Council decision in the matter of the final assessment roll for the Waterfront LID. The Council decision may be appealed to King County Superior Court per [RCW 35.44.200](#)

Standard of Review

Per [SMC 20.04.090.E](#), review by the Committee on the appeals "shall be limited to and shall be based solely upon the record from the hearing, although the (Committee) may permit oral or written arguments or comments that are confined to the content of that record." For the hearings before the Committee on March 2 and April 6, no opportunity for additional oral or written argument or comments will be provided.

QJ Rules VI.C.5.b requires that the "...Hearing Examiner's...decision shall be accorded substantial weight and the burden of establishing the contrary is upon the appealing party. The Council may adopt or reject, in whole or in part, the findings, recommendations, and decision of the Hearing Examiner or designated officer or make such other disposition of the matter as is authorized by [RCW 35.44.100](#) and [SMC Section 20.04.090.B](#)."

Scope of Decisions on Appeals

Consistent with RCW 35.44.200, SMC 20.04.090.B states that after hearing appeals "...the City Council may: accept the assessment roll as prepared; correct, revise, raise, lower, change or modify the roll or any part thereof; or set aside the roll and order the assessment to be made de novo."

The Committee's choice of recommendations to Council for action on the appeals are limited to the options provided in QJ Rules VIII.C. The Council may "approve, approve with conditions, modify, remand, or deny" the appeal. After the Committee votes on recommendations for Council action for the appeals, Council Central staff would prepare a report to the Council per QJ Rules VII.A.

After considering the Committees recommendations, Council would decide on each appeal. Council may not approve the final assessment roll for the Waterfront LID without reviewing and deciding upon all appeals of the HE's recommendation on the final assessment roll. The approval of the Waterfront LID final assessment roll would be by ordinance (QJ Rules VIII.E). The Waterfront LID assessment would fund \$160 million of improvements plus approximating \$15.5 million on financing costs of the LID.

Attachments:

1. Index of Appeals of the Hearing Examiner's Initial Report Scheduled for Hearing before the Committee on April 6, 2021

2. Index of Appeals of the Hearing Examiner's Final Report Scheduled for Hearing before the Committee on April 6, 2021
3. Background on the Waterfront LID Final Assessment Roll – Updated 03/31/2021
4. References to the Record from the Assessment Roll Hearing on the Waterfront LID

cc: Dan Eder, Interim Central Staff Director

**Attachment 1 - Index of appeals from the Hearing Examiner's Initial Report
Scheduled before the Public Assets and Native Communities Committee on April 6, 2021**

Item number	Appeal File No.	CWF Case No.	Appellant Name	Remanded	Appealed Initial & Final Report	Page of Initial Report*	Hyperlink to Appeal** (Clicking on the hyperlink will download the documents filed for the specific appeal.)
1	036_CWF-0433	CWF-0433	SHG RETAIL SPE LLC	no	yes	106	http://clerk.seattle.gov/~cfpics/CF_321914_0433_1.zip
2	037_CWF-0432	CWF-0432	SHG GARAGE SPE	no	yes	106	http://clerk.seattle.gov/~cfpics/CF_321914_0432_1.zip
3	038_CWF-0422	CWF-0422	FOURTH & PIKE (DE) LLC	no	yes	105	http://clerk.seattle.gov/~cfpics/CF_321914_0422_1.zip
4	039_CWF-0431	CWF-0431	RRRR INVESTMENTS LLC	no	yes	106	http://clerk.seattle.gov/~cfpics/CF_321914_0431_1.zip
5	040_CWF-0430	CWF-0430	RRRR INVESTMENTS LLC	no	yes	106	http://clerk.seattle.gov/~cfpics/CF_321914_0430_1.zip
6	041_CWF-0171	CWF-0171	William Patton	no	no	47	http://clerk.seattle.gov/~cfpics/CF_321914_0171.zip
7	042_CWF-0421	CWF-0421	2ND AVENUE REAL ESTATE INVE	no	no	105	http://clerk.seattle.gov/~cfpics/CF_321914_0421.zip

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Item number	Appeal File No.	CWF Case No.	Appellant Name	Remanded	Appealed Initial & Final Report	Page of Initial Report*	Hyperlink to Appeal** (Clicking on the hyperlink will download the documents filed for the specific appeal.)
8	043_CWF-0429	CWF-0429	HEDREEN LLC	yes	yes	106	http://clerk.seattle.gov/~cfpics/CF_321914_0429_1.zip
9	044_CWF-0423	CWF-0423	FOURTH AVENUE ASSOCIATES	yes	yes	105	http://clerk.seattle.gov/~cfpics/CF_321914_0423_1.zip
10	045_CWF-0420	CWF-0420	LBR RV-COMPANY XXVIII LP	no	yes	104	http://clerk.seattle.gov/~cfpics/CF_321914_0420_1.zip
11	046_CWF-0412	CWF-0412	EIGHTH & LENORA L L C	no	yes	104	http://clerk.seattle.gov/~cfpics/CF_321914_0412_1.zip
12	047_CWF-0418	CWF-0418	MADISON HOTEL LLC	yes	yes	104	http://clerk.seattle.gov/~cfpics/CF_321914_0418_1.zip
13	048_CWF-0097	CWF-0097	William and Sandra Justen	no	no	32	http://clerk.seattle.gov/~cfpics/CF_321914_0097.zip
14	049_CWF-0417	CWF-0417	UNITED WAY OF KING COUNTY	yes	no	104	http://clerk.seattle.gov/~cfpics/CF_321914_0417.zip

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Scheduled before the Public Assets and Native Communities Committee on April 6, 2021**

Item number	Appeal File No.	CWF Case No.	Appellant Name	Remanded	Appealed Initial & Final Report	Page of Initial Report*	Hyperlink to Appeal** (Clicking on the hyperlink will download the documents filed for the specific appeal.)
15	050_CWF-0416	CWF-0416	MARTIN APARTMENTS LLC	no	yes	104	http://clerk.seattle.gov/~cfpics/CF_321914_0416_1.zip
16	051_CWF-0415	CWF-0415	SEATTLE TOWER I LLC	yes	no	104	http://clerk.seattle.gov/~cfpics/CF_321914_0415.zip
17	052_CWF-0414	CWF-0414	LOT B LLC	no	yes	104	http://clerk.seattle.gov/~cfpics/CF_321914_0414_1.zip
18	053_CWF-0413	CWF-0413	ELLIOTT NE LLC	yes	yes	104	http://clerk.seattle.gov/~cfpics/CF_321914_0413_1.zip
19	054_CWF-0318	CWF-0318	ALEXIS HOTEL	yes	yes	81	http://clerk.seattle.gov/~cfpics/CF_321914_0318_1.zip
20	055_CWF-0411	CWF-0411	NINTH AND LENORA LLC	no	yes	104	http://clerk.seattle.gov/~cfpics/CF_321914_0411_1.zip
21	056_CWF-0410	CWF-0410	NINTH AND LENORA LLC	no	yes	103	http://clerk.seattle.gov/~cfpics/CF_321914_0410_1.zip

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Item number	Appeal File No.	CWF Case No.	Appellant Name	Remanded	Appealed Initial & Final Report	Page of Initial Report*	Hyperlink to Appeal** (Clicking on the hyperlink will download the documents filed for the specific appeal.)
22	057_CWF-0176	CWF-0176	Anton and Karen Gielen	no	yes	48	http://clerk.seattle.gov/~cfpics/CF_321914_0176_1.zip
23	058_CWF-0252	CWF-0252	Karin and Vasanth Philomin	no	no	67	http://clerk.seattle.gov/~cfpics/CF_321914_0252.zip
24	059_CWF-0133	CWF-0133	PEBBLEBROOK HOTEL TRUST	yes	no	39	http://clerk.seattle.gov/~cfpics/CF_321914_0133.zip
25	060_CWF-0134	CWF-0134	PEBBLEBROOK HOTEL TRUST	yes	no	41	http://clerk.seattle.gov/~cfpics/CF_321914_0134.zip
26	061_CWF-0136	CWF-0136	Edgewater Hotel	yes	no	41	http://clerk.seattle.gov/~cfpics/CF_321914_0136.zip
27	062_CWF-0168	CWF-0168	FIRST & STEWART HOTEL OWNER	yes	no	47	http://clerk.seattle.gov/~cfpics/CF_321914_0168.zip
28	063_CWF-0353	CWF-0353	10-1301 HSW OWNER LLC	yes	no	90	http://clerk.seattle.gov/~cfpics/CF_321914_0353.zip

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Item number	Appeal File No.	CWF Case No.	Appellant Name	Remanded	Appealed Initial & Final Report	Page of Initial Report*	Hyperlink to Appeal** (Clicking on the hyperlink will download the documents filed for the specific appeal.)
29	069_CWF-0283	CWF-0283	Marcia J. Sill	no	no	73	http://clerk.seattle.gov/~cfpics/CF_321914_0283.zip
30	071_CWF-0425	CWF-0425	Eqr-Harbor Steps LLC	no	yes	105	http://clerk.seattle.gov/~cfpics/CF_321914_0425_1.zip
31	072_CWF-0441	CWF-0441	Eqr-Second & Pine LLC	no	yes	107	http://clerk.seattle.gov/~cfpics/CF_321914_0441_1.zip
32	073_CWF-0440	CWF-0440	Eqr-Harbor Steps LLC	no	yes	107	http://clerk.seattle.gov/~cfpics/CF_321914_0440_1.zip
33	005_CWF-0149	CWF-0149	Robert Michael Wexler MD	no	no	44	http://clerk.seattle.gov/~cfpics/CF_321914_0149.zip

* Clerk File 321780 - Findings and Recommendation of the Hearing Examiner for the City of Seattle on the Final Assessment Roll for the Waterfront Local Improvement District (LID #6751)

[hyperlink to Initial Report](#)
[hyperlink to Clerk File 321780](#)

**Clerk File 321914 - Appeals of the Findings and Recommendation of the Hearing Examiner for The City of Seattle on the Final Assessment Roll for the Waterfront Local Improvement District (LID # scheduled for the April 6, 2021, Seattle City Council Public Assets and Native Communities Committee Meeting.

[hyperlink to Clerk File 321914](#)

Attachment 2 - Index of appeals from the Hearing Examiner's Final Report
 Scheduled before the Public Assets and Native Communities Committee on April 6, 2021

Item number	Appeal File No.	CWF Case No.	Appellant Name	Remanded	Appealed Initial & Final Report	Page of Final Report*	Hyperlink to Appeal of Final Report** (Clicking on the hyperlink will download the documents filed for the specific appeal.)	Hyperlink to Related Appeal of Initial Report*** (Clicking on the hyperlink will download the documents filed for the specific appeal.)
1	075_CWF-0067	CWF-0067	Anthony Gibbons	no	no	29	http://clerk.seattle.gov/~cfpics/CF_321914_0067.zip	not applicable
2	077_CWF-0015	CWF-0015	Barbara Carrigan	no	no	19	http://clerk.seattle.gov/~cfpics/CF_321914_0015.zip	not applicable
3	079_CWF-0231	CWF-0231	Paul Lowber CFO for WAC	no	no	63	http://clerk.seattle.gov/~cfpics/CF_321914_0231.zip	not applicable
4	081_CWF-0089	CWF-0089	Carolyn Hollack	no	no	33	http://clerk.seattle.gov/~cfpics/CF_321914_0089.zip	not applicable
5	082_CWF-0176	CWF-0176	Karen N. Gielen, Anton P. Gielen	no	yes	51	http://clerk.seattle.gov/~cfpics/CF_321914_0176_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0176_2.zip
6	083_CWF-0215	CWF-0215	Jane Finch	no	yes	60	http://clerk.seattle.gov/~cfpics/CF_321914_0215.zip	http://clerk.seattle.gov/~cfpics/cf_321893_0215.zip
7	085_CWF-0318	CWF-0318	Alexis Hotel	yes	yes	84	http://clerk.seattle.gov/~cfpics/CF_321914_0318_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0318_1.zip
8	086_CWF-0375	CWF-0375	Victor C. and Mary K. Moses	no	yes	97	http://clerk.seattle.gov/~cfpics/CF_321914_0375.zip	http://clerk.seattle.gov/~cfpics/cf_321893_0375.zip
9	087_CWF-0392	CWF-0392	Pike Place Market Preservation and Development Authority	yes	no	102	http://clerk.seattle.gov/~cfpics/CF_321914_0392.zip	not applicable
10	088_CWF-0410	CWF-0410	Ninth and Lenora LLC	no	yes	106	http://clerk.seattle.gov/~cfpics/CF_321914_0410_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0410_1.zip

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Item number	Appeal File No.	CWF Case No.	Appellant Name	Remanded	Appealed Initial & Final Report	Page of Final Report*	Hyperlink to Appeal of Final Report** (Clicking on the hyperlink will download the documents filed for the specific appeal.)	Hyperlink to Related Appeal of Initial Report*** (Clicking on the hyperlink will download the documents filed for the specific appeal.)
11	089_CWF-0411	CWF-0411	Ninth and Lenora LLC	no	yes	107	http://clerk.seattle.gov/~cfpics/CF_321914_0411_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0411_1.zip
12	090_CWF-0412	CWF-0412	Eighth and Lenora LLC	no	yes	107	http://clerk.seattle.gov/~cfpics/CF_321914_0412_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0412_1.zip
13	091_CWF-0413	CWF-0413	Elliott NE LLC	yes	yes	107	http://clerk.seattle.gov/~cfpics/CF_321914_0413_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0413_1.zip
14	092_CWF-0414	CWF-0414	Lot B LLC	no	yes	107	http://clerk.seattle.gov/~cfpics/CF_321914_0414_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0414_1.zip
15	093_CWF-0416	CWF-0416	Martin Apartments LLC	no	yes	107	http://clerk.seattle.gov/~cfpics/CF_321914_0416_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0416_1.zip
16	094_CWF-0418	CWF-0418	Madison Hotel LLC	yes	yes	107	http://clerk.seattle.gov/~cfpics/CF_321914_0418_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0418_1.zip
17	095_CWF-0420	CWF-0420	LBA RV Company XXVIII, LP	no	yes	108	http://clerk.seattle.gov/~cfpics/CF_321914_0420_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0420_1.zip
18	096_CWF-0422	CWF-0422	LBA RVI-Company XLI, LLC	no	yes	108	http://clerk.seattle.gov/~cfpics/CF_321914_0422_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0422_1.zip
19	097_CWF-0423	CWF-0423	Fourth Avenue Associates	yes	yes	108	http://clerk.seattle.gov/~cfpics/CF_321914_0423_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0423_1.zip
20	098_CWF-0425	CWF-0425	EQR-Harbor Steps LLC	no	yes	109	http://clerk.seattle.gov/~cfpics/CF_321914_0425_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0425_1.zip

Attachment 2 - Index of appeals from the Hearing Examiner's Final Report
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21	099_CWF-0426	CWF-0426	EQR-Harbor Steps LLC	no	yes	109	http://clerk.seattle.gov/~cfpics/CF_321914_0426.zip	http://clerk.seattle.gov/~cfpics/cf_321893_0426.zip
22	100_CWF-0427	CWF-0427	EQR-Harbor Steps LLC	no	yes	109	http://clerk.seattle.gov/~cfpics/CF_321914_0427.zip	http://clerk.seattle.gov/~cfpics/cf_321893_0427.zip
23	101_CWF-0429	CWF-0429	Hedreen LLC	yes	yes	109	http://clerk.seattle.gov/~cfpics/CF_321914_0429_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0429_1.zip
24	102_CWF-0430	CWF-0430	RRRR Investment LLC	no	yes	109	http://clerk.seattle.gov/~cfpics/CF_321914_0430_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0430_1.zip
25	103_CWF-0431	CWF-0431	RRRR Investment LLC	no	yes	109	http://clerk.seattle.gov/~cfpics/CF_321914_0431_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0431_1.zip
26	104_CWF-0432	CWF-0432	SHG Garage SPE	no	yes	109	http://clerk.seattle.gov/~cfpics/CF_321914_0432_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0432_1.zip
27	105_CWF-0433	CWF-0433	SHG Retail SPE	no	yes	109	http://clerk.seattle.gov/~cfpics/CF_321914_0433_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0433_1.zip
28	106_CWF-0434	CWF-0434	SHG Hotel SPE LLC	no	yes	109	http://clerk.seattle.gov/~cfpics/CF_321914_0434.zip	http://clerk.seattle.gov/~cfpics/cf_321893_0434.zip
29	107_CWF-0435	CWF-0435	Sound Vista Properties LLC	no	yes	109	http://clerk.seattle.gov/~cfpics/CF_321914_0435.zip	http://clerk.seattle.gov/~cfpics/cf_321893_0435.zip
30	108_CWF-0436	CWF-0436	Hedreen Hotel LLC	yes	yes	110	http://clerk.seattle.gov/~cfpics/CF_321914_0436.zip	http://clerk.seattle.gov/~cfpics/cf_321893_0436.zip

**Attachment 2 - Index of appeals from the Hearing Examiner's Final Report
Scheduled before the Public Assets and Native Communities Committee on April 6, 2021**

Item number	Appeal File No.	CWF Case No.	Appellant Name	Remanded	Appealed Initial & Final Report	Page of Final Report*	Hyperlink to Appeal of Final Report** (Clicking on the hyperlink will download the documents filed for the specific appeal.)	Hyperlink to Related Appeal of Initial Report*** (Clicking on the hyperlink will download the documents filed for the specific appeal.)
31	109_CWF-0437	CWF-0437	Hedreen Hotel LLC	no	yes	110	http://clerk.seattle.gov/~cfpics/CF_321914_0437.zip	http://clerk.seattle.gov/~cfpics/cf_321893_0437.zip
32	110_CWF-0438	CWF-0438	7th & Pine LLC	no	yes	110	http://clerk.seattle.gov/~cfpics/CF_321914_0438.zip	http://clerk.seattle.gov/~cfpics/cf_321893_0438.zip
33	111_CWF-0439	CWF-0439	Ashford Seattle Waterfront LP	no	yes	110	http://clerk.seattle.gov/~cfpics/CF_321914_0439.zip	http://clerk.seattle.gov/~cfpics/cf_321893_0439.zip
34	112_CWF-0440	CWF-0440	EQR-Harbor Steps LLC	no	yes	110	http://clerk.seattle.gov/~cfpics/CF_321914_0440_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0440_1.zip
35	113_CWF-0441	CWF-0441	EQR-Second & Pine LLC	no	yes	110	http://clerk.seattle.gov/~cfpics/CF_321914_0441_2.zip	http://clerk.seattle.gov/~cfpics/CF_321914_0441_1.zip
36	084_CWF-0295	CWF-0295	Rick Bohrer	no	no	78	http://clerk.seattle.gov/~cfpics/CF_321914_0295.zip	not applicable

* Clerk File 321888 - Final Findings and Recommendation of the Hearing Examiner for the City of Seattle on the Final Assessment Roll for the Waterfront Local Improvement District (LID #6751)
[hyperlink to Final Report](#)
[hyperlink to Clerk File 321888](#)

**Clerk File 321914 - Appeals of the Findings and Recommendation of the Hearing Examiner for The City of Seattle on the Final Assessment Roll for the Waterfront Local Improvement District (LID #6751) scheduled for the April 6, 2021, Seattle City Council Public Assets and Native Communities Committee (Committee) Meeting.
[hyperlink to Clerk File 321914](#)

***Appeals of the Initial Report were scheduled for either March 2, 2021 or for April 6, 2021 before the Committee
March 2 [hyperlink to Clerk File 321893](#)
April 6 [hyperlink to Clerk File 321914](#)

Background on the Waterfront Local Improvement District (LID) Assessment

In May 2018, Council, with the Mayor concurring, adopted [Resolution 31812](#) declaring the City's intent to construct the Seattle Central Waterfront Improvement Program and to create a local improvement district (LID) to assess a part of the cost and expense of those improvements against the properties specially benefited by the improvements. Resolution 31812 also notified all persons who object to such improvements to appear and present their objections at scheduled public hearings. It directed the City Clerk to give notice of the adoption of the resolution, provide information about the proposed LID, and share notice of the hearings with potentially affected property owners.

The Hearing Examiner (HE) subsequently conducted hearings, prepared a report, and delivered the report to Council for consideration before the Council's decision to form the Local Improvement District No. 6751 ("Waterfront LID") by passing [Ordinance 125760](#) with the Mayor's approval in January 2019.

Via Ordinance 125760, the City ordered the preparation of the final assessment roll for the Waterfront LID. The final assessment roll for any LID is a listing of all properties in the LID and the amount to be assessed against each property based on the increase in value accruing to each property (the "special benefit") that is attributable to the construction of the local improvements. Ordinance 125760 limits the total of all assessments of property specially benefited by the Waterfront LID improvements to no more than \$160 million plus the amount necessary to pay the costs of financing.

In January 2019, the City commissioned ABS Valuation (City Appraiser) to perform a [Final Special Benefit Study](#)¹ to determine the special benefit that each property located within the Waterfront LID boundary would receive from the LID improvements. In November 2019, based on the estimates in the Final Special Benefit Study, the Director of Transportation prepared the proposed final assessment roll for the Waterfront LID and filed it with the City Clerk.

In November 2019, the Council adopted [Resolution 31915](#) with the Mayor concurring, which initiated the process to confirm Waterfront LID assessments and designated February 4, 2020, as the date for the required hearing on the Waterfront LID final assessment. The HE conducted the hearing and subsequently filed his report of findings and recommendation with the City Clerk on September 8, 2020 (Initial Report – see [Clerk File 321780](#)).

[Revised Code of Washington \(RCW\) 35.44.070](#) and [Seattle Municipal Code \(SMC\) 20.04.090](#) require the Council to hear any appeals from the report of the Hearing Examiner on the final assessment roll for local improvement districts. SMC 20.04.090 and [City Council Rules for Quasi-Judicial Proceedings \(QJ Rules\)](#) subsection V.A.2 require that an appellant must file a notice of

¹ Addenda to Final Benefit Study:

https://waterfrontseattle.blob.core.windows.net/media/Default/WFS%20LID/2019_1204_addenda_report_delivered.pdf. Last accessed February 10, 2021.

appeal from said report with the City Clerk within 14 days of the Hearing Examiner's filing of the recommendation with the City Clerk.

SMC 20.04.090 requires the Council to set a time and place for a hearing on the appeal before the City Council or a committee thereof and to give notice of the time and place to the appellant following the filing of the notice of appeal. QJ Rules subsection IV.A states that the Council may delegate the appeal review to a committee and that the committee would make a recommendation to the full Council on the appeal. QJ Rules subsection VI.A requires the delegated committee to set the time and place for the hearing on the appeal within 15 days following the filing of the appeal with the City Clerk.

After the Hearing Examiner filed the Initial Report, the City Clerk received multiple appeals and it was necessary for Council to fix dates for hearings on valid appeals within the required 15-day time period. Council delegated appeals to the Council's Public Assets and Native Communities Committee (Committee) and fixed dates for hearing on the appeals by adopting [Resolutions 31969](#), [31972](#), [31973](#) and [31974](#).

In the Report, the Hearing Examiner recommended the remand of certain properties (Remanded Properties) to the City Appraiser for further analysis of their valuation before making a final recommendation on the final assessment of the Remanded Properties.

In November 2020, Council adopted [Resolution 31979](#) in response to the Hearing Examiner's recommendation to remand properties to the City Appraiser and to address the need to postpone hearings previously scheduled for December and January meetings of the Committee to March and April, respectively. Through Resolution 31979, the Council:

- Remanded to the City Appraiser for further analysis the valuation of the 17 Remanded Properties;
- Directed the City Appraiser to submit further analysis concerning valuation of the Remanded Properties to the Hearing Examiner no later than November 30, 2020;
- Directed the Hearing Examiner to review the City Appraiser's further analysis for the Remanded Properties and to provide notice and hold a hearing on the results of the analysis on the Remanded Properties;
- Directed the Hearing Examiner to reduce any findings, recommendations, and decisions on the Remanded Properties to writing and consolidate them with the findings and recommendations of the Initial Report into a Final Report;
- Requested the Hearing Examiner to file the Final Report with the City Clerk no later than February 1, 2021;
- Directed the City Clerk to post the filing or otherwise make it available; and
- Provided for appeal of the Final Report by any party who made a timely protest at the initial hearing;

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- Provided for the filing of an amendment to an appeal that was properly submitted in response to the Initial Report; and
- Clarified that parties who properly filed appeals in response to the Initial Report and who do not wish to amend their appeals in response to the Final Report are not required to take any further action for their appeals to be heard.

The City Appraiser and the Hearing Examiner acted in accordance with the provisions in Resolution 31979. On Monday, February 1, 2021 the Hearing Examiner filed the Final Report with the City Clerk (see Clerk File 321888). The City Clerk provided notice of the filing.

After the Hearing Examiner filed the Final Report, multiple appellants filed timely appeals from the Final Report with the City Clerk. By adopting Resolutions 31990, 31996, and 31997 Council scheduled hearings on the appeals from the Final Report for multiple appellants to be held before the Committee on April 6, 2021.

On March 2, 2021, the Committee held the hearing for multiple appeals of the Initial Report (see Clerk File 321893). On April 6, 2021, the Committee will hold a hearing of appeals from the Initial Report and appeals from the Final Report (see Clerk File 321914).

After the Committee has heard all appeals from the Initial Report and the Final Report, the Committee may make recommendations regarding each appeal to Council based solely on the record from the Hearing Examiner. Council may not approve the final assessment roll for the Waterfront LID without reviewing and deciding upon all appeals of the HE's recommendation on the final assessment roll. The approval of the Waterfront LID final assessment roll would be by ordinance (QJ Rules VIII.E). The Waterfront LID assessment would fund \$160 million of improvements plus approximating \$15.5 million on financing costs of the LID.

Attachment 4 – References to the Record from the Assessment Roll Hearing on the Waterfront LID

References to components of the Assessment Roll Hearing on Local Improvement District No. 6751 (Waterfront LID) before the Seattle Hearing Examiner may be accessed as follows:

Waterfront LID Assessment Hearing Recordings

<https://seattlechannel.org/hearingexaminer>

filter terms: “Waterfront LID Levy Assessment Hearing” and “Assessment Roll Hearing on Waterfront Local Improvement District”

Hearing Transcripts, Audio Recordings, Exhibits, and Other Party Filings from Waterfront LID Assessment Hearing

Clerk File 321607 - <http://clerk.seattle.gov/search/clerk-files/321607>

Waterfront LID Assessment Hearing Orders

<https://web6.seattle.gov/Examiner/case/LID-20-001>

Objections Received Regarding Waterfront LID

<https://www.seattle.gov/hearing-examiner/waterfront-lid-hearing>.

The objections are also available with the Findings and Recommendation of the Hearing Examiner for the City of Seattle on the Final Assessment Roll for the Waterfront Local Improvement District (LID #6751) in Clerk File 321780 - <http://clerk.seattle.gov/search/clerk-files/321780>