



SEATTLE CITY COUNCIL

Public Assets and Native Communities Committee

Agenda

Friday, June 4, 2021

2:00 PM

Public Hearing Notice

Remote Meeting. Call 253-215-8782; Meeting ID: 586 416 9164; or
Seattle Channel online.

Debora Juarez, Chair
Alex Pedersen, Vice-Chair
Lisa Herbold, Member
Teresa Mosqueda, Member
Kshama Sawant, Member
Dan Strauss, Alternate

Chair Info: 206-684-8805; Debora.Juarez@seattle.gov

[Watch Council Meetings Live](#) [View Past Council Meetings](#)

Council Chamber Listen Line: 206-684-8566

For accessibility information and for accommodation requests, please call
206-684-8888 (TTY Relay 7-1-1), email CouncilAgenda@Seattle.gov, or visit
<http://seattle.gov/cityclerk/accommodations>.



SEATTLE CITY COUNCIL
Public Assets and Native Communities
Committee
Agenda
June 4, 2021 - 2:00 PM
Public Hearing Notice

Meeting Location:

Remote Meeting. Call 253-215-8782; Meeting ID: 586 416 9164; or Seattle Channel online.

Committee Website:

<http://www.seattle.gov/council/committees/public-assets-and-native-communities>

This meeting also constitutes a meeting of the City Council, provided that the meeting shall be conducted as a committee meeting under the Council Rules and Procedures, and Council action shall be limited to committee business.

In-person attendance is currently prohibited per Washington State Governor's Proclamation 20-28.15, until the COVID-19 State of Emergency is terminated or Proclamation 20-28 is rescinded by the Governor or State legislature. Meeting participation is limited to access by telephone conference line and online by the Seattle Channel.

Register online to speak during the Public Comment period at the 2:00 p.m. Public Assets and Native Communities meeting at <http://www.seattle.gov/council/committees/public-comment>.

Online registration to speak will begin two hours before the 2:00 p.m. meeting start time, and registration will end at the conclusion of the Public Comment period during the meeting. Speakers must be registered in order to be recognized by the Chair.

Submit written comments to Councilmember Juarez at Debora.Juarez@seattle.gov.

Sign-up to provide Public Comment at the meeting at <http://www.seattle.gov/council/committees/public-comment>

Watch live streaming video of the meeting at <http://www.seattle.gov/council/watch-council-live>

Listen to the meeting by calling the Council Chamber Listen Line at 253-215-8782 Meeting ID: 586 416 9164

One Tap Mobile No. US: +12532158782,,5864169164#

Register online to speak at the Public Hearing during the 2:00 p.m. Public Assets and Native Communities committee meeting at <http://www.seattle.gov/council/committees/public-comment>.

During registration, please ensure the agenda item number is clearly marked as there are two public hearings scheduled for the June 4 meeting. Speakers must be registered in order to be recognized by the Chair. If you are unable to attend the remote meeting, please submit written comments to Councilmember Juarez at Debora.Juarez@seattle.gov.

Please Note: Times listed are estimated

A. Call To Order

B. Approval of the Agenda

C. Chair's Report

D. Public Comment

E. Items of Business

1. [CB 120051](#) **AN ORDINANCE** relating to public assets, land use, and zoning; establishing regulations for the Center Campus Subarea within the sign overlay district for the Seattle Center; amending Section 23.55.054 of, and adding a new Section 23.55.062 to, the Seattle Municipal Code.

Attachments: [Full Text: CB 120051](#)

Supporting

Documents: [Summary and Fiscal Note](#)

[Director's Report](#)

[Seattle Center Signage Guidelines](#)

[Central Staff Memo](#)

[Presentation](#)

Public Hearing, Discussion, and Possible Vote

Presenters: Robert Nellams, Director, and Kerry Smith, Seattle Center; Gordon Clowers, Seattle Department of Construction and Inspections; Yolanda Ho, Central Staff

Register online to speak at the Public Hearing during the 2:00 p.m. Public Assets and Native Communities committee meeting at <http://www.seattle.gov/council/committees/public-comment>. During registration, please ensure the agenda item number is clearly marked as there are two public hearings scheduled for the June 4 meeting.

Online registration to speak at the Public Hearing will begin two hours before the 2:00 p.m. meeting start time, and registration will end at the conclusion of the Public Hearing during the meeting.

Speakers must be registered in order to be recognized by the Chair. If you are unable to attend the remote meeting, please submit written comments to Councilmember Juarez at Debora.Juarez@seattle.gov.

2. [CB 120032](#) **AN ORDINANCE relating to Woodland Park; transferring jurisdiction of a portion of Whitman Avenue N from the Seattle Department of Transportation to Seattle Parks and Recreation for open space, park, and recreation purposes; transferring a portion of Woodland Park adjacent to East Green Lake Way N from Seattle Parks and Recreation to the Seattle Department of Transportation for transportation purposes; and finding, after a public hearing, that the exchange of property meets the requirements of Ordinance 118477, which adopted Initiative 42.**

Attachments: [Ex A – Whitman Ave N Transfer Map](#)
[Ex B – Woodland Park Transfer Map](#)

Supporting Documents: [Summary and Fiscal Note](#)
[Proposed Substitute Bill](#)
[Proposed Substitute Ex A - Whitman Ave N Transfer Map D2 Presentation](#)

Public Hearing, Discussion, and Possible Vote

Presenters: Jesús Aguirre, Superintendent, Max Jacobs, and Lise Ward, Seattle Parks and Recreation; Brian Glas and Sam Spencer, Seattle Department of Transportation; Traci Ratzliff, Central Staff

Register online to speak at the Public Hearing during the 2:00 p.m. Public Assets and Native Communities committee meeting at <http://www.seattle.gov/council/committees/public-comment>. During registration, please ensure the agenda item number is clearly marked as there are two public hearings scheduled for the June 4 meeting.

Online registration to speak at the Public Hearing will begin two hours before the 2:00 p.m. meeting start time, and registration will end at the conclusion of the Public Hearing during the meeting.

Speakers must be registered in order to be recognized by the Chair. If you are unable to attend the remote meeting, please submit written comments to Councilmember Juarez at Debora.Juarez@seattle.gov.

3. [CB 120072](#) **AN ORDINANCE modifying, approving, and confirming the final assessments and assessment roll of Local Improvement District (LID) No. 6751, for the construction of the improvements of LID No. 6751, as provided by Ordinance 125760; levying and assessing a part of the cost and expense thereof against the several lots, tracts, parcels of land, and other property as shown on the final assessment roll; and ratifying and confirming certain prior acts.**

Attachments: [Att 1 - Findings, Conclusions and Decision of City Council](#)
[Att 2 - Final Findings and Recommendation of Hearing Examiner](#)

Supporting Documents: [Summary and Fiscal Note](#)
[Central Staff Memo](#)
[Presentation](#)

Briefing, Discussion, and Possible Vote (15 minutes)

Presenter: Eric McConaghy, Central Staff

4. [CB 120073](#) **AN ORDINANCE** relating to financing public improvements within Local Improvement District No. 6751 (also known as the Waterfront LID); authorizing and providing for the issuance and sale of local improvement district bonds (LID Bonds, as defined herein) to provide funds to pay or reimburse a portion of the costs of the LID Improvements (as defined), to make a deposit to the Local Improvement Guaranty Fund, and to pay the costs of issuance of the bonds; pledging the LID assessments collected in the Waterfront LID and the amounts available in the Local Improvement Guaranty Fund to pay and secure the LID Bonds; providing parameters for Bond Sale Terms including conditions, covenants, and other sale terms; providing for and fixing the installment payment terms and interest rate on assessments in the Waterfront LID; amending Section 20.08.020 of the Seattle Municipal Code to conform to changes in state law; and ratifying and confirming certain prior acts.

Attachments: [Ex A – Form of Continuing Disclosure Agreement](#)

Supporting

Documents: [Summary and Fiscal Note](#)

[Central Staff Memo](#)

[Presentation](#)

Briefing, Discussion, and Possible Vote (15 minutes)

Presenters: Kristi Beattie and Glen Lee, Finance and Administrative Services; Eric McConaghy, Central Staff

F. Adjournment



Legislation Text

File #: CB 120051, **Version:** 1

AN ORDINANCE relating to public assets, land use, and zoning; establishing regulations for the Center Campus Subarea within the sign overlay district for the Seattle Center; amending Section 23.55.054 of, and adding a new Section 23.55.062 to, the Seattle Municipal Code.

The Full Text is provided as an attachment.

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to public assets, land use, and zoning; establishing regulations for the Center Campus Subarea within the sign overlay district for the Seattle Center; amending Section 23.55.054 of, and adding a new Section 23.55.062 to, the Seattle Municipal Code.

WHEREAS, on July 22, 2019, the Seattle City Council adopted Ordinance 125869, establishing a sign overlay district, overlay district subareas, and sign regulations for the Seattle Center, including regulations for subareas containing the Seattle Center Arena, recently named Climate Pledge Arena, and the Bressi Garage block; and

WHEREAS, Ordinance 125869 created a sign overlay district that encompasses the entire Seattle Center campus, but regulations have not yet been adopted for the Center Campus Subarea created by that ordinance; and

WHEREAS, Seattle Center is a large civic cultural center that is home to a variety of cultural and entertainment venues and hosts numerous events year-round; and

WHEREAS, such events, attractions, and amenities draw over 12 million visitors a year to the Seattle Center campus; and

WHEREAS, the Director of the Seattle Center Department is authorized to adopt, promulgate, amend and rescind rules and regulations as are consistent with and necessary to carry out the duties of the Director of the Seattle Center Department, which duties include advertising events, publicizing, and otherwise promoting the use of Seattle Center facilities; and

WHEREAS, while in keeping with both the World's Fair's spirit of progress, and the Seattle Center campus's past sign practices, an upgraded signage program that addresses both

1 sustainability and operational issues and is consistent in design and function will align the
2 Seattle Center campus with the arena site and benefit Seattle Center, its resident
3 organizations, and the visiting public; and

4 WHEREAS, Seattle Center’s design and operations are intended to integrate with and enhance
5 connections to Uptown and adjoining neighborhoods and align with the Urban Design
6 Framework, and the community surrounding Seattle Center has asked for these goals to
7 be supported with better signage and wayfinding; and

8 WHEREAS, one purpose of the sign district overlay is to regulate signage to promote the health
9 and safety of the general public and the Seattle Center as a vibrant and valuable
10 community resource for arts, entertainment, sports, and civic events; and

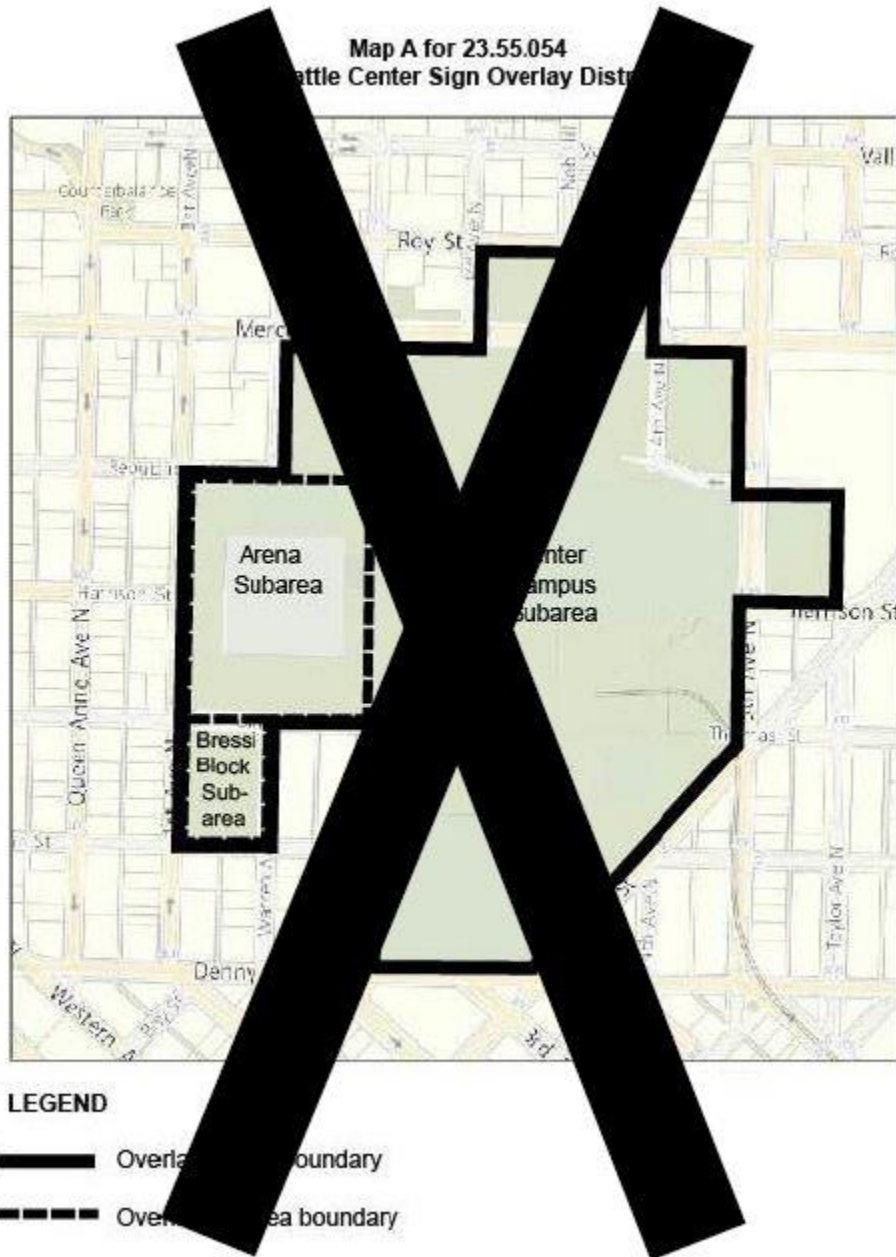
11 WHEREAS, The City of Seattle (City)’s current sign code provisions do not address the signage
12 needs of a modernized Seattle Center and its cultural and entertainment venues and
13 events; and

14 WHEREAS, the City desires to now establish the sign regulations for the Center Campus
15 Subarea of the Seattle Center Sign Overlay District and to amend the boundary of the
16 Center Campus Subarea to include the City-owned and City-managed area north of the
17 Climate Pledge Arena occupied by the Fountain Pavilion, KEXP, VERA, and SIFF,
18 referred to as the Northwest Rooms; and the adjacent Northwest and Alki Courtyards,
19 the Seattle Center Monorail system, City-owned green space fronting Mercer Street, and
20 the Seattle Center Skate Plaza; NOW, THEREFORE,

21 **BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:**

22 Section 1. Map A for Section 23.55.054 of the Seattle Municipal Code, which section
23 was enacted by Ordinance 125869, is amended as follows:

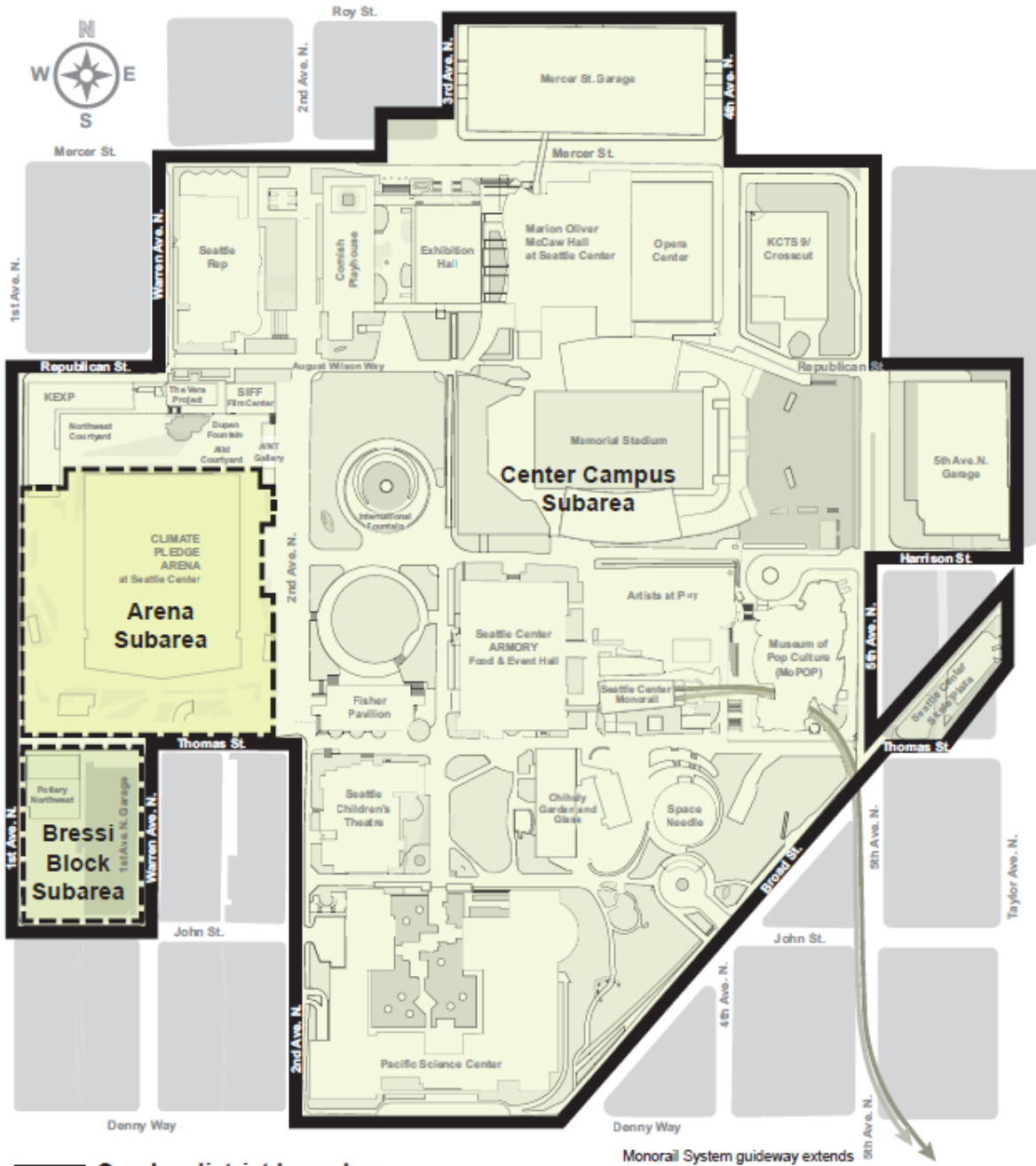
1



2

3

Map A for 23.55.054
Seattle Center Sign Overlay District



— Overlay district boundary
- - - Overlay subarea boundary

Note: Overlay boundary lines include sidewalk/planting strips, exclude roadway.

1
2

1 Section 2. A new Section 23.55.062 is added to the Seattle Municipal Code as follows:

2 **23.55.062 Center Campus Subarea—Overlay District sign standards**

3 A. Except for technical code approval required by the Seattle Building Code, Seattle
4 Electrical Code, or other applicable technical code, and except for landmark regulation under
5 Chapter 25.12, the Seattle Center Director is authorized to install, operate, maintain, administer,
6 manage, and control campus signs so long as the Seattle Center Director determines such signs
7 are consistent with this Chapter 23.55, the Seattle Center Sign Guidelines as updated and
8 approved by the Seattle Center Advisory Commission, and any applicable rules and regulations
9 adopted pursuant to Section 17.04.040. The Seattle Center Director may directly perform the
10 installation, operation, or maintenance of campus signs, or delegate such performance.

11 B. For purposes of this Part 4 of Chapter 23.55, the following definitions apply:

12 “Campus signs” means signs owned or managed by the Seattle Center
13 Department on City-owned or City-managed property within the Center Campus Subarea, as
14 well as temporary event signs located within the Subarea.

15 “Scrolling” has the same meaning as the term is defined in subsection
16 23.55.058.H.8.

17 “Seattle Center Director” means the Director of the Seattle Center Department.

18 C. Except for technical code approval and landmark regulation under Chapter 25.12 as
19 provided in subsection 23.55.062.A, campus signs within the Center Campus Subarea are
20 regulated only by the standards of this Section 23.55.062.

21 D. On-premises and sponsorship signs are permitted on City-owned or City-managed
22 property within the Center Campus Subarea. For purposes of this Part 4 of Chapter 23.55, all
23 property located within the Seattle Center Sign Overlay District comprises the premises. Off-

1 premises signs within the Center Campus Subarea owned or managed by the City on City-owned
2 or City-managed property are prohibited.

3 E. The number, type, maximum area, maximum height, illumination, display methods,
4 and standards of campus signs within the Center Campus Subarea shall be determined by the
5 Seattle Center Director, in accordance with the following standards, any applicable Seattle
6 Center Guidelines as updated and approved by the Seattle Center Advisory Commission, and any
7 applicable rules and regulations adopted pursuant to Section 17.04.040:

8 1. Illumination and light and glare

9 a. The light source for externally illuminated signs shall be shielded and
10 directed away from adjacent properties.

11 b. Signs may be electric, externally illuminated, or non-illuminated, or
12 may use any combination of these features. Signs may use illuminated video display methods if
13 the sign meets the development standards in this subsection 23.55.062.E.1 and subsection
14 23.55.062.E.4.

15 c. Between dusk and dawn, video displays shall be limited in brightness to
16 no more than 500 nits (candela per square meter), measured as described in subsection
17 23.55.005.A.10.

18 2. The standards for temporary signage in subsection 23.55.058.F.1 through F.5
19 shall apply to the Center Campus Subarea. For purposes of this Section 23.55.062, temporary
20 screens used primarily to show movies, live stream events, or other similar event purposes are
21 not signs. Temporary signage within the Center Campus Subarea may also include video display.

22 3. Non-rigid event-related banners of up to 180 square feet per banner may be
23 hung or temporarily affixed on the Seattle Center skybridge over Mercer Street and the Director

1 of the Seattle Department of Transportation authorizes the Seattle Center Director to permit such
2 banners as authorized in subsection 15.04.015.E.

3 4. Video displays

4 a. The total duration of multiple video display messages together may not
5 constitute more than 20 seconds of every two minutes.

6 b. Video displays are prohibited between 10 p.m. and 7 a.m. except that
7 video displays are permitted within an hour after an event in the Seattle Center Sign Overlay
8 District ends.

9 c. A video display message shall have a minimum duration of two seconds
10 and a maximum duration of ten seconds. Calculation of the duration does not include the number
11 of frames per second used in a video display.

12 d. There shall be ten seconds of still image or blank display following
13 every message using a video display method.

14 e. All video displays, except those described in subsection 23.55.062.E.4.f,
15 and except those regulated by subsection 23.55.062.E.5, shall be set back a minimum of 20 feet
16 from the street curb of the nearest unvacated right-of-way.

17 f. A video display using only scrolling alphanumeric characters is
18 permitted and may be located adjacent to a right-of-way with no minimum setback, provided that
19 such a sign may not exceed 42 feet in length and 18 inches in height. No more than 21 feet of
20 any such sign face may be directed at the same right-of-way. Any such sign must be at least 8
21 feet above grade. A video display consistent with this subsection 23.55.062.E.4.f is not subject to
22 the standards in subsections 23.55.062.E.4.a through 23.55.062.E.4.d.

1 5. Signs that are within 20 feet from the street curb of the nearest unvacated
2 roadway and oriented so as to be visible from such unvacated roadway, and signs within the
3 Center Campus Subarea that are not campus signs, shall be regulated by the general sign
4 standards in Part 1 of Chapter 23.55, subsection 23.55.062.D, and subsection 23.55.062.E.4.f.

5 6. Campus signs may also include the following:

6 a. Portable signs including readily detachable signs having a fixed base or
7 mounting for the placement and intermittent use of such signs;

8 b. Banners, streamers, strings of pennants, fabric signs, festoons of lights,
9 clusters of flags, wind animated objects, balloons, searchlights, and similar devices;

10 c. Signs attached to or located on event related or sponsored stationary
11 motor vehicles, equipment, trailers, and similar devices;

12 d. Changing-image and changing-color signs, including video display;

13 e. Memorial signs or tablets, or signs stating the name of a building or date
14 of construction;

15 f. Signs warning of danger or providing safety information; and

16 g. National, state, and other flags.

17 7. Signs projecting over a public right-of-way must comply with Section
18 23.55.004.

19 8. Signs within 20 feet from public right-of-way intersections or
20 driveways must comply with Section 23.55.008.

21 9. Sign kiosks are permitted on City-owned or City-managed property
22 within the Center Campus Subarea.

- 1 10. Permanent signs that are flashing or that rotate or have a rotating or moving
- 2 part or parts that revolve at a speed in excess of seven revolutions per minute are prohibited
- 3 within the Center Campus Subarea.

1 Section 3. This ordinance shall take effect and be in force 30 days after its approval by
2 the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it
3 shall take effect as provided by Seattle Municipal Code Section 1.04.020.

4 Passed by the City Council the _____ day of _____, 2021,
5 and signed by me in open session in authentication of its passage this _____ day of
6 _____, 2021.

7 _____
8 President _____ of the City Council

9 Approved / returned unsigned / vetoed this _____ day of _____, 2021.

10 _____
11 Jenny A. Durkan, Mayor

12 Filed by me this _____ day of _____, 2021.

13 _____
14 Monica Martinez Simmons, City Clerk

15 (Seal)

SUMMARY and FISCAL NOTE*

Department:	Dept. Contact/Phone:	CBO Contact/Phone:
Construction and Inspections Seattle Center	Gordon Clowers/206-679-8030 Kerry Smith 206-455-5941	Christie Parker/206-684-5211 Catherine Cornwall/ 206-684-8725

** Note that the Summary and Fiscal Note describes the version of the bill or resolution as introduced; final legislation including amendments may not be fully described.*

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to public assets, land use, and zoning; establishing regulations for the Center Campus Subarea within the sign overlay district for the Seattle Center; amending Section 23.55.054 of, and adding a new Section 23.55.062 to, the Seattle Municipal Code.

Summary and background of the Legislation: The legislation amends the Land Use Code to create tailored sign code provisions for the Center Campus Subarea portion of the Seattle Center Overlay District. In 2019, Ordinance 125869 established the Seattle Center sign overlay district, three district subareas, and regulations for the subareas containing Climate Pledge Arena and the Bressi Garage block. The 2019 legislation addressed the signage needs of a modernized Seattle Center and anticipated the future creation of sign regulations for the balance of Seattle Center, in an overlay district called the Center Campus Subarea.

The legislation establishes those regulations for the Center Campus Subarea including provisions to:

Codify past practice – The legislation grants authority to the Seattle Center Director to manage signage on the interior of the campus consistent with this legislation and the adopted Seattle Center Sign Guidelines while continuing to comply with all landmark and technical code requirements. This codifies past practice regarding City-owned and City-managed signs at Seattle Center, which uses the Seattle Center Director’s authority outlined in SMC 17.040 to authorize City signs on the interior of the Seattle Center campus. This legislation maintains SDCI’s authority for signs within 20 feet of unvacated right-of-way and for certain other signs within the campus (such as for tenants, concessionaires, and other property owners on campus). It continues SDCI’s regulation according to the general sign standards in Part 1 of SMC Chapter 23.55 and certain other subsections such as the proposed 23.55.062.D and 23.55.062.E.4.f.

Establish sign regulations supporting events – The legislation allows for event-related signage on the interior campus such as balloons, posters, festoons of lights, banners, window graphics, movie screens, and signs on vehicles, and also limits the size and duration of temporary signage.

Align with the Arena Subarea requirements – Establishes sign illumination, light and glare and video display requirements consistent with those for the new arena.

Address Sponsorship Signs – On-premises and sponsorship signs are permitted in the Center Campus Subarea, but they are limited to signs on City-owned or City-managed property. City-owned and City-managed signs are regulated by Section 23.55.062 while other signs are regulated by the general sign standards in Part 1 of Chapter 23.55, subsection 23.55.062.D, and subsection 23.55.062.E.4.f. All premises within the Seattle Center Sign Overlay District comprise the premises.

Correct and expand the Seattle Center Overlay District map – The Seattle Center Overlay District established in 2019 is updated to add the new Skate Plaza, include the Seattle Center Monorail system, and move the Northwest Rooms and Courtyard from the Arena Subarea into the Center Campus Subarea.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? Yes No

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation amend the Adopted Budget? Yes No

Does the legislation have other financial impacts to the City of Seattle that are not reflected in the above, including direct or indirect, short-term or long-term costs?

While there are no negative cost impacts associated with the legislation there are potentially positive revenue impacts. As part of the agreements for the operation of Climate Pledge Arena, ArenaCo has been designated as the sole representative for the sale of sponsorship rights at Seattle Center. Seattle Center receives a minimum guarantee for the sale of such rights, approximately \$780,000/year plus CPI, and shares in additional revenue 25% to City/75% to ArenaCo for the next 10 years and 50%/50% thereafter for the 55-year term of the agreement. (These amounts are net of adjustments for taxes, sponsorship costs, and items.) Current projections, which assume passage of the legislation, estimate annual sponsorship sales of \$4,000,000. Of that amount, Seattle Center's share would total \$1,155,000/year after debt service payments. Modern signs and the ability to identify sponsors of events and the campus are vital contributors to earning revenue.

Anticipated revenue in 2021 has been included in the 2021 Adopted Budget.

Is there financial cost or other impacts of *not* implementing the legislation?

While some sponsorship opportunities will continue to be available at Seattle Center if this legislation is not approved, they are less attractive to sponsors and the ability to generate sponsorship revenues will be reduced.

4. OTHER IMPLICATIONS

- a. Does this legislation affect any departments besides the originating department?**
This legislation impacts the operating practices of SDOT, SDCI and Seattle Center related to management of signs at Seattle Center and all three departments were involved in its preparation.
- b. Is a public hearing required for this legislation?**
Yes. A public hearing will be held for this legislation, likely in spring 2021.
- c. Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required for this legislation?**
Yes. A public notice will be published in the paper(s) of record.
- d. Does this legislation affect a piece of property?**
Yes. The legislation affects the Center Campus Subarea portion of the Seattle Center campus. It does not impact Climate Pledge Arena and the 1st Ave North Garage south of the arena.
- e. Please describe any perceived implication for the principles of the Race and Social Justice Initiative. Does this legislation impact vulnerable or historically disadvantaged communities? What is the Language Access plan for any communications to the public?**
This legislation indirectly impacts vulnerable and historically disadvantaged communities through increased accessibility of Seattle Center signs to promote and encourage participation in Seattle Center events such as Festal' and the many other events that support the principles of the Race and Social Justice Initiative. The proposal will accommodate sign enhancements aligned with the new Climate Pledge Arena and signage improvements designed to provide a range of increased public benefits, including the ability to communicate in multiple languages, provide transportation and access information, and increase public safety through an improved communication system.
- f. Climate Change Implications**
- 1. Emissions: Is this legislation likely to increase or decrease carbon emissions in a material way?**
While this legislation is not expected to impact carbon emissions in a material way, it will enable Seattle Center to eliminate the use of many temporary banners and signs that are currently part of standard practice, replacing them with modern digital signage.
 - 2. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.**
This legislation does not affect Seattle's resiliency to climate change in a material way.
- g. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s).**

No new initiative or major programmatic expansion is identified.

List attachments/exhibits below: None

Director's Report

Center Campus Subarea Seattle Center Overlay District

April 2021

Proposal Summary

SDCI and Seattle Center are proposing amendments to the Land Use Code (Seattle Municipal Code (SMC) Title 23) that would create tailored sign code provisions for the Center Campus Subarea portion of the Seattle Center Sign Overlay District.

Background

Seattle Center is an active civic, arts and family gathering place in the core of our region. More than 30 cultural, educational, sports and entertainment organizations reside on the grounds, together with a broad range of public and community programs, creating thousands of events on the 74-acre campus and attracting over 12 million visitors each year. Seattle Center's purpose is to create exceptional events, experiences and environments that delight and inspire the human spirit to build stronger communities. Over 14,000 events take place on the grounds each year and the grounds feature the top attractions in the area. Seattle Center is the top visitor and tourism destination in the region.

Seattle Center was created for the 1962 World's Fair and became a department of the City of Seattle in 1965. The Director of the Seattle Center Department is authorized to adopt, promulgate, amend, and rescind rules and regulations consistent with and necessary to carry out his duties which include advertising events, publicizing, and otherwise promoting the use of Seattle Center facilities. These activities are governed by SMC Chapter 17.040.

In 2017 the City's Office of Economic Development released a Request for Proposal ("RFP") for the renovation of KeyArena at Seattle Center. The objectives for the project were to: (1) renovate KeyArena into a world-class sports and entertainment facility, (2) integrate with Uptown's Urban Design Framework, (3) include minimal City financial participation in capital development, (4) include minimal City financial participation in ongoing operations, (5) address transportation impacts, (6) treat neighbors and impacted workers equitably, and (7) contribute to Seattle Center's vibrancy.

In 2018, ArenaCo, the successful respondent to the RFP embarked on a challenging effort to redevelop, lease, and operate the landmarked Arena, a \$1B plus privately financed project. Concurrent with redevelopment of the Arena, Seattle Center has embarked on an effort to coordinate procedures and infrastructure to integrate and align the operations of the Arena with Seattle Center's operation of the Seattle Center campus.

Renovation and expansion of the modernized Arena, recently named Climate Pledge Arena ("CPA"), has been a catalyst for updating, modernizing, and coordinating CPA and Seattle Center's signage. To accomplish that goal, a new sign code overlay district for Seattle Center

was created and approved by Ordinance 125869 in 2019. The Ordinance established the Seattle Center Sign Overlay District subareas, and regulations for the subareas containing Climate Pledge Arena and the Bressi Garage block. The legislation addressed the signage needs of a modernized Seattle Center and anticipated the future creation of sign regulations for the balance of Seattle Center in an overlay district called the Center Campus Subarea. The Seattle Center Sign Overlay District recognizes the unique nature of Seattle Center as the City's civic cultural center, including numerous individual cultural and entertainment venues and hosting a wide range of community events year-round.

Seattle Center wants to upgrade signage across the Seattle Center Campus to integrate with CPA and address operational issues such as safety and wayfinding for the benefit of Seattle Center, its resident organizations, and the visiting public, as well as sustainability issues, including energy conservation. Many of the proposed new campus signs would display changing images (such as text, graphics, or photos) and would be capable of displaying video imagery (video capable), although video display will only be allowed further than 20 feet from an unvacated right of way and must be consistent with the Sign Guidelines and approved by the Seattle Center Director.

The proposed Land Use Code amendment establishes regulations for the Center Campus Subarea and also modifies the subarea to include the Northwest Rooms and Northwest Rooms Courtyards (consisting of the Northwest and Alki Courtyards), Seattle Center Monorail system, City-owned green space fronting Mercer Street, and the Seattle Center Skate Plaza.

An environmental (SEPA) review was also performed, evaluating two elements of the signage program proposed for Seattle Center. Those elements were:

1. A non-project action consisting of a legislative proposal to update and amend Chapter 23.55 ("Signs") of the Land Use Code to newly include regulations for the Center Campus Subarea.
2. A project action to replace signs in similar locations to those already existing within the Seattle Center Sign Overlay District and add new signs within the Seattle Center Sign Overlay District.

The SEPA review resulted in a Determination of Non-Significance issued April 5, 2021.

Proposal and Analysis

The proposal would amend the Land Use Code to establish tailored sign code provisions for the Center Campus Subarea of the Seattle Center Sign Overlay District. The proposal is intended to provide for a modernized signage program that addresses both sustainability and operational issues and is consistent in design function while aligning the Seattle Center campus with the arena site and benefitting Seattle Center, its resident organizations, and the visiting public.

Specifically, the amendment would:

Codify past practice – Grant authority to the Seattle Center Director to manage signage on the interior of the campus consistent with the legislation and the adopted Seattle Center Sign Guidelines while continuing to comply with all landmark and technical code requirements. This codifies past practice regarding City-owned and City-managed signs at Seattle Center, which uses the Seattle Center Director’s authority outlined in SMC 17.040 to authorize City signs on the interior of the Seattle Center campus. This legislation maintains the Seattle Department of Construction and Inspections (“SDCI”) authority for signs within 20 feet of unvacated right-of-way and for certain other signs within the campus (such as for tenants, concessionaires, and other property owners on campus). It continues SDCI’s regulation according to the general sign standards in Part 1 of SMC Chapter 23.55 and certain other subsections such as the proposed 23.55.062.D and 23.55.062.E.4.f.

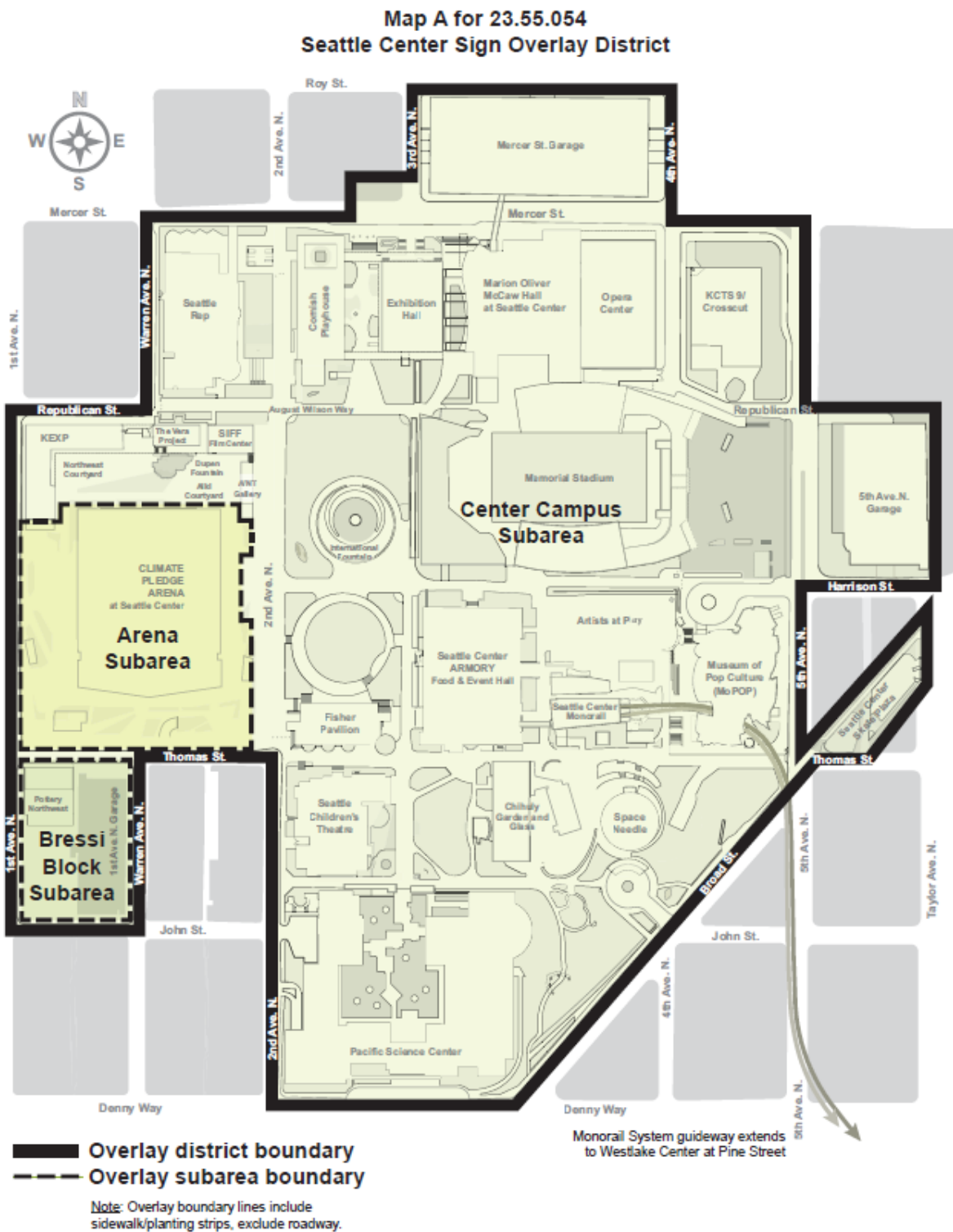
Establish sign regulations supporting events – The legislation allows for event-related signage on the interior campus such as balloons, posters, festoons of lights, banners, window graphics, movie screens, and signs on vehicles, and also limits the size and duration of temporary signage.

Align with the Arena Subarea requirements – Establish sign illumination, light and glare and video display requirements consistent with those for CPA.

Address Sponsorship and Off-Premises Signs – On-premises and sponsorship signs are permitted in the Center Campus Subarea, but they are limited to signs on City-owned or City-managed property. City-owned and City-managed signs are regulated by Section 23.55.062 while other signs are regulated by the general sign standards in Part 1 of Chapter 23.55 and subsection 23.55.062.D. All premises within the Seattle Center Sign Overlay District comprise the premises. Off-premises signs within the Center Campus Subarea owned or managed by the City on City-owned or City-managed property are prohibited.

Correct and expand the Seattle Center Overlay District map – The Seattle Center Sign Overlay District established in 2019 is updated to add the new Skate Plaza, include the Seattle Center Monorail system, add a portion of Seattle Center owned green space fronting Mercer Street and move the Northwest Rooms and Northwest Courtyards from the Arena Subarea into the Center Campus Subarea.

Proposed map of the corrected and expanded Seattle Center Sign Overlay District:



The proposed amendment would not alter the authority of the Landmarks Preservation Board over facilities at Seattle Center. It also does not alter the authority of SDCI over City-owned or City-managed signs within 20 feet of unvacated right-of-way or signs that are not City-owned or City-managed in the Center Campus subarea.

Comprehensive Plan Consistency

Capital Facilities Element – Strategic Investment

Goal CF G1: Develop and manage capital facilities to provide long-term environmental, economic, social, and health benefits for all residents and communities when using public investments, land, and facilities.

Policy CF 1.5: Encourage the protection, enhancement, and adaptive reuse of City-owned historic facilities.

Neighborhood Plans Element – Queen Anne (Uptown)

Policy QA-P15: Seek ways to ensure that Seattle Center remains a vibrant and valuable community resource and a premier regional amenity.

Cultural Space and Placemaking

AC 4.5: Encourage using public and institutional spaces, such as parks, community centers, libraries, hospitals, schools, universities, and City-owned places, for arts and culture.

Public Outreach and Notice

Seattle Center has conducted community engagement efforts for the new sign program and related legislation, meeting with the Seattle Center Advisory Commission, Uptown Land Use Review Committee, Arena Community Coordination Committee, Seattle Center Resident Directors, and the Seattle Design Commission. Feedback from the groups has been positive, applauding the unified, modern aesthetic, encouraging the opportunity to improve communication with and visibility of organizations and events, focusing on the improvements to navigation of Seattle Center and supporting signs that celebrated arrival at Seattle Center. Community members also supported the improved sustainability impacts of the signs and encouraged ADA accessibility to all the signs.

Additionally, the SEPA environmental review for the proposed action included analysis and disclosure of impacts of the proposed sign code amendments, as well as constructing new signs that either replace existing signs or are in a few instances in new sign locations. The public will

continue to have opportunities for comment. The SEPA information may be reviewed at <http://www.seattlecenter.com/about/plans-and-projects>

A public hearing on the proposed legislation will be scheduled before the Public Assets and Native Communities Committee in 2021. Additional opportunities to provide input will occur as the City Council deliberates on the proposal.

Recommendation

The SDCI Director and Seattle Center Director jointly recommend that the City Council adopt the proposed ordinance establishing tailored sign code provisions for the Center Campus Subarea of the Seattle Center Sign Overlay District.

seattlecenter

SEATTLE CENTER SIGNAGE GUIDELINES

March 31, 2021

WHERE
SEATTLE
COMES
TOGETHER

INTRODUCTION

The primary objective of the Seattle Center Campus Signage Plan is to establish a logical and legible system of signs that informs and directs visitors, identifies key sites of interest, and serves to enhance the aesthetic and experiential qualities of the site. This comprehensive plan addresses the existing site as well as phased implementation of new signage through 2030 to align with the vision of the Century 21 Master Plan.

Seattle Center has a wide spectrum of architecture and open spaces, large and small, loud and quiet, and everything in between. Signage is one of several design elements that can visually unify the site and create greater consistency within the environment. Decongesting and decluttering the site by removing outdated signage helps deliver a simpler, cleaner, and greener message about the campus. We can create a more welcoming campus, and make the edges and entrances of the site more porous by providing event information at key locations, and in creative ways at campus entries and around the perimeter. The signage system is a key contributor to promoting the brand, contributing to a sense of safety and security, and enhancing the experience of visiting Seattle Center.

PROCESS AND TIMELINE

The Century 21 Master Plan created the opportunity for a comprehensive approach to campus signage. The initial diagnostic process started with an inventory of existing signage to determine what worked on the campus and what did not. The signage inventory process, between August 2008 and December 2008, resulted in signage recommendations with an additive and subtractive approach. The signage program was implemented incrementally in phases over a span of years as funding allowed. When a sign type was replaced by a new design, the old signs were removed.

Ultimately, Seattle Center has a goal to locate the “right” number and type of signs across our campus to lead the visitor through the site in a comfortable and informed way. Campus plans and maps developed in early 2009 addressed the specific sign types to be prioritized in each phase to make the overall Seattle Center campus signage system more coherent. Maps were developed as diagrammatic and planning tools, and were included in the Century 21 Master Plan. One of these maps was:

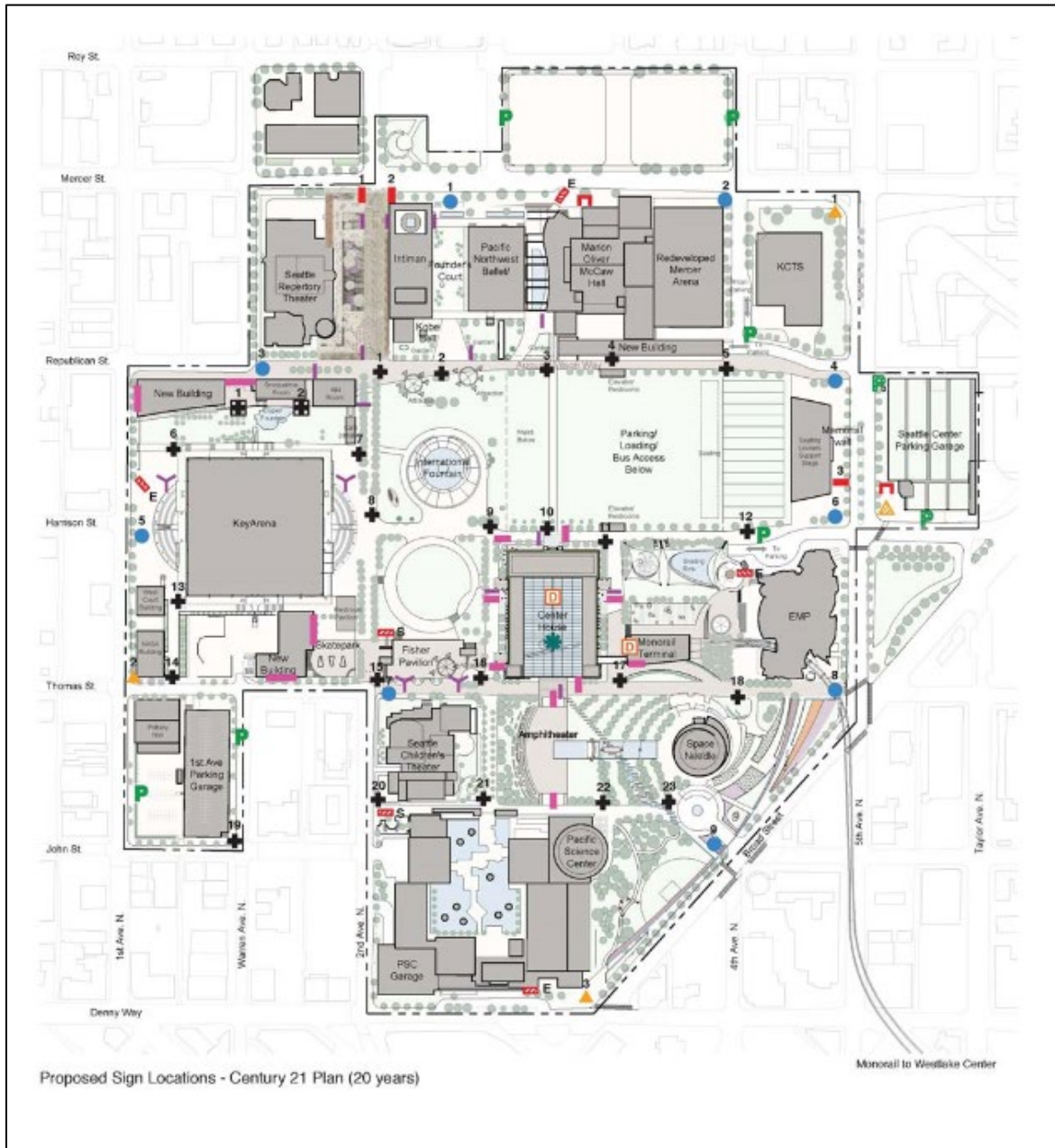
- Century 21 Plan (20 years) - indicated all proposed signage types and locations after the full campus build-out envisioned in the Century 21 Master Plan, as the final goal.

Since 2010, the signage map has continued to be updated. These Guidelines include the Century 21 Plan map (20 years), and maps of signage existing on campus in November 2020. A map depicting campus signage updates proposed for implementation in late 2021, concurrent with the completion of Climate Pledge Arena, will be included in the Guidelines when available.

Seattle Center will require signs that are clearly visible from the ROW to be operated in a way that minimizes driver distraction. Additionally, all new Seattle Center signage will continue to comply with the City of Seattle Sign Code, be sensitive to and minimize impacts on neighbors, and be mindful of a spare and uncluttered design aesthetic for perimeter streets that surround Seattle Center.





















CAMPUS MAPS


Century 21 Plan (20 years) - Page 1 of 2: Campus Map



CAMPUS MAPS

Century 21 Plan (20 years) - Page 2 of 2: Campus Map Legend

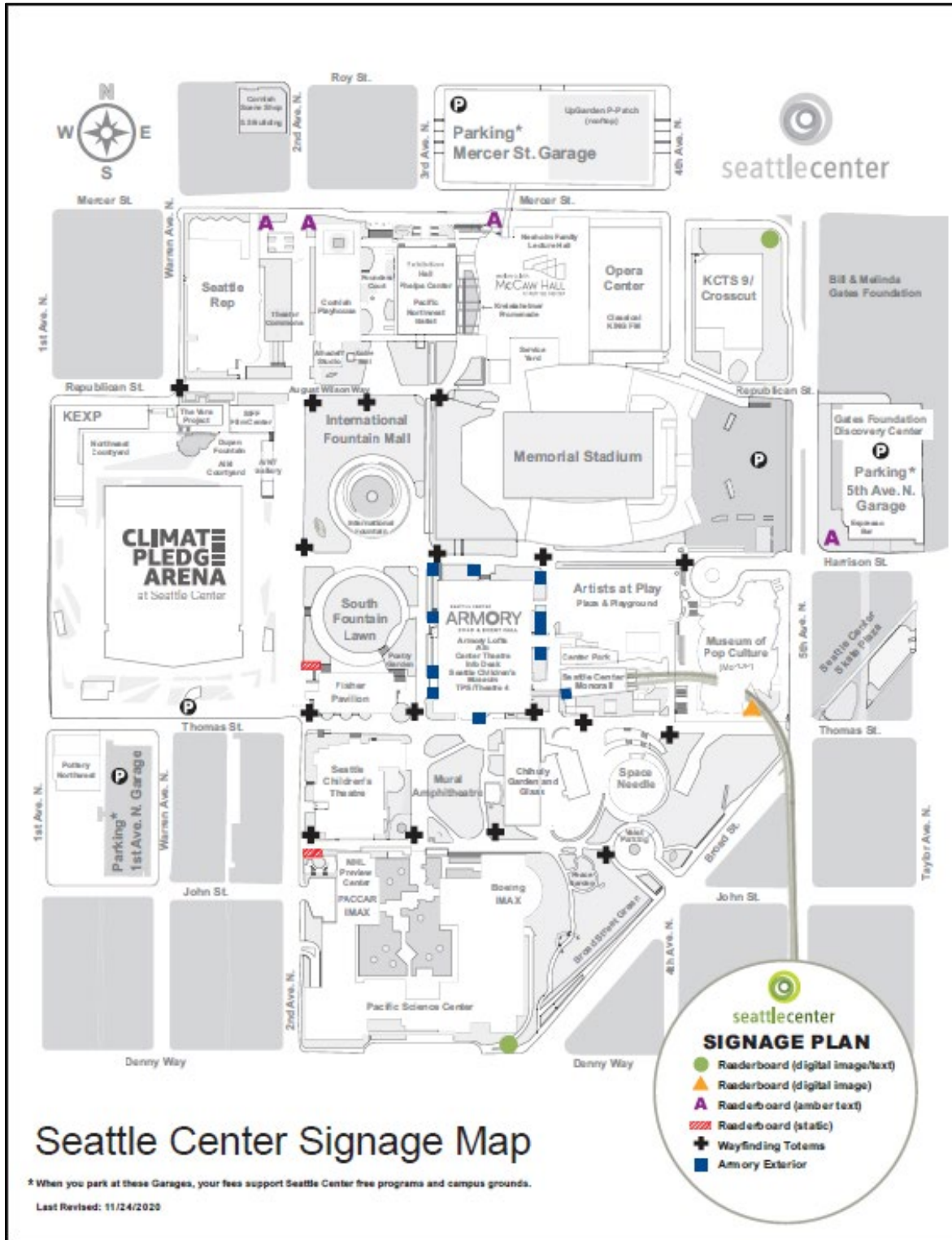
KEY	
	Entry Marker (with campus map)
	Seattle Center Readerboard
	Seattle Center Readerboard (existing)
	Facility Readerboard
	Facility Readerboard (existing; static)
	Facility Readerboard (existing; electronic)
	Northwest Rooms, Center House, Mural Amphitheatre, Seattle Center Pavilion Building / Area ID
	Directional (with campus map)
	Northwest Rooms Orientation Map / Directional (with campus map)
	Parking ID
	Parking ID (existing)
	Seattle Center Poster Vitrine
	Facility Poster Vitrine
	Temporary Event Signage (various locations across site)
	Accessible Signage (various locations across site)
	Regulatory Signage (various locations across site)
	Interpretive Signage (various locations across site)
	Electronic Kiosk
	Digital Icon
	Digital Marketing Display



Westlake Center Monorail Station Detail

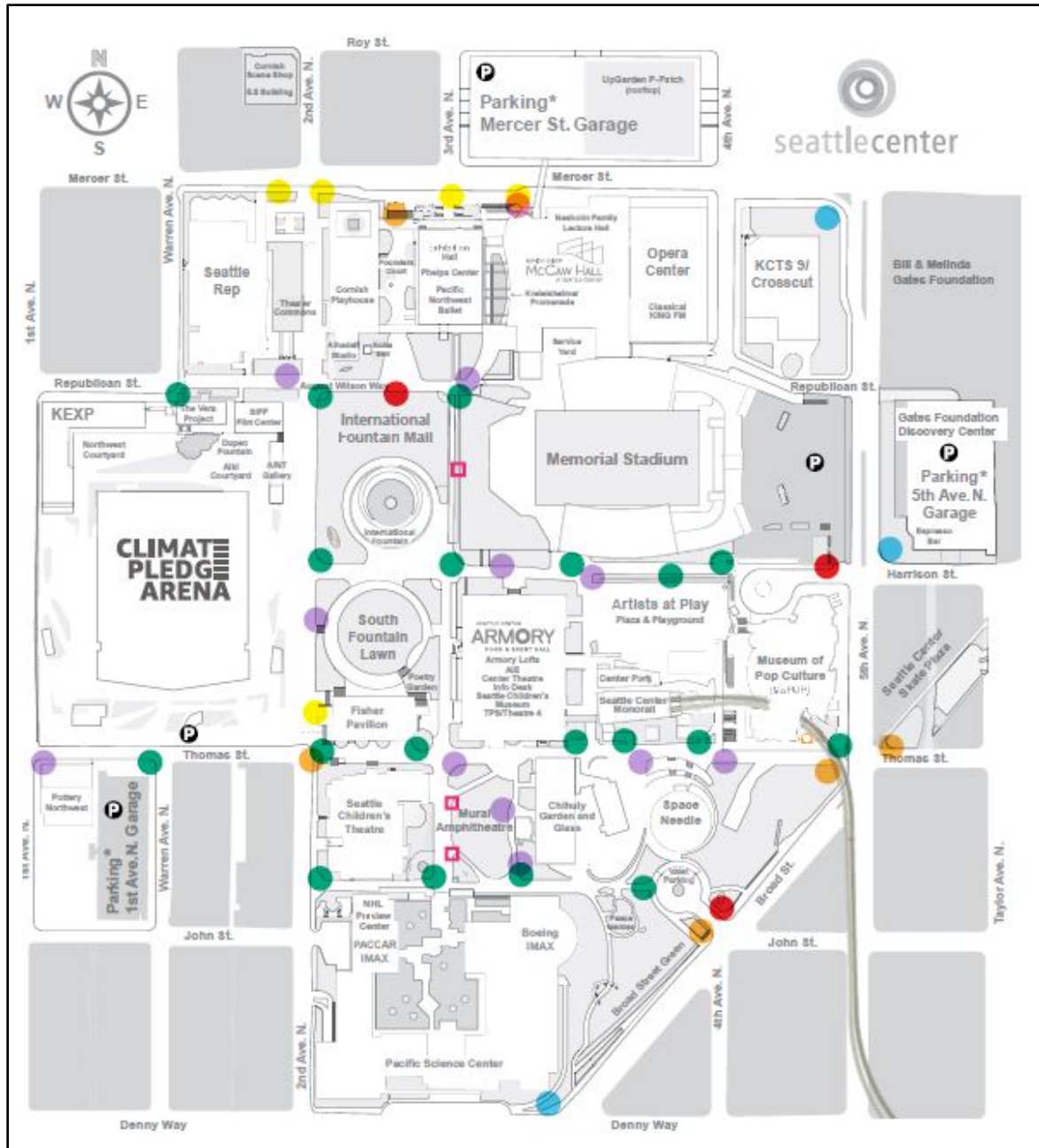
CAMPUS MAPS

Campus Signage Program (excluding Perimeter and Campus Pole Banners)
as of November 2020











CAMPUS MAPS

Proposed Campus Sign Locations – Page 1 of 2: Campus Map



CAMPUS MAPS

Proposed Campus Sign Locations – Page 2 of 2: Campus Map Legend

	SIGN TYPE	EXISTING	PROPOSED
	WAYFINDING PYLON	17 STATIC	20 DIGITAL
	ENTRY MARKER	0	5 STATIC
	CAMPUS READERBOARD	3 DIGITAL	3 DIGITAL
	POLE BANNER	120+ VINYL BANNERS	12 DIGITAL
	FACILITY READERBOARD	5 DIGITAL & STATIC	5 DIGITAL
	ART WALK DISPLAY	0	3 DIGITAL
	INFORMATION KIOSK	3 STATIC	3 DIGITAL
	DIGITAL POSTER	3 STATIC	1 DIGITAL

SIGN SYSTEM

Seattle Center has an inventory of signage from many different eras, and continues to improve clarity of purpose, function, and design. To improve the legibility of the sign system on campus, an updated hierarchy will be established. Digital technology will continue to play a key role in the growth of the sign system. Proposed new and existing signage will be categorized by sign type, location, and function, as follows:

1. Perimeter Campus Signage - These signs are located around the perimeter of the campus and make the most visible impression on the public. They attract and appropriately orient visitors to the campus.
 - a. Entry Marker - This object marks significant campus pedestrian entrances. The scale is large enough to be seen from a distance and its form is welcoming when walking by or through it. It enhances the Seattle Center brand in a highly visible way and creates the sensation of crossing a threshold into a unique and special place.
 - i. Static sign; possible integrated lighting or artwork

b. Campus Readerboard - The function of this digital sign type is to communicate information about the activities and events occurring at Seattle Center to vehicular traffic and pedestrians. In addition, this sign type provides a prime opportunity to extend the Seattle Center brand and purpose, and to communicate other messages including sponsorship. The Campus Readerboards use digital LED technology, and are positioned at strategic and highly visible locations facing intersections with sufficient vehicular dwell time to allow a full reading of information on the sign. It has a distinct presence and is large in scale, displaying a unique mix of text, graphics or both.

i. Changing image-only sign; image will not change more than 7 times per minute.

c. Facility Readerboard – This sign type provides enhanced visibility for the resident arts organizations and Seattle Center on Mercer Street, one of the key goals of the Theater District plan. Facility Readerboards are located adjacent to specific facilities and communicate information about that facility, as well as a variety of messages related to campus programming and sponsorships. Facility Readerboards use digital LED technology for maximum messaging flexibility.

i. Changing image-only sign for locations within 20' of the ROW; image will not change more than 7 times per minute.

ii. Location near Fisher Pavilion could contain video on screens that are not visible from the nearby 2nd Ave N. or Thomas Street ROW. Because the sign is more than 20-feet from the ROW, video would comply with SMC 3.55.062.E.4. Video would not be displayed more than 20 seconds of every 2 minutes. No video between 10 pm and 7 am, except when there is an event at Seattle Center in which case video is allowed for an hour after the event ends. Video messages will be between 2 and 10 seconds long. There will be 10 seconds of still image or blank display following every video message.

d. Perimeter Pole Banner – These vertical vinyl banners are hung on pre-approved City of Seattle street poles surrounding the campus, providing an opportunity to welcome patrons and visitors to the campus, promote campus events and activities, and communicate other key messages.

e. Campus Pole Banner – This sign type can be found across campus at 100+ locations, hung with vinyl banners to primarily share information about Seattle Center-produced programming, commercial events, resident organizations, community activities, sponsorship, partnerships and other business initiatives. As part of the campus digital transformation, Digital Campus Pole Banners will be

located at specific high-traffic locations across campus, and will utilize a digital LED screen to provide passers-by with a rotation of directional, programmatic, informational and sponsorship messaging. Implementation of this digital sign type provides a subtractive benefit by dramatically reducing the total number of vinyl banners and pole banners across campus.

- i. Changing image, motion graphic, and video
- ii. Changing Image: Image will not change more than 7 times per minute per SMC 23.55.003.A.2 and SMC 23.55.062.E.10.
- iii. Video: Signs within 20-feet of ROW would not use video display methods on screens facing the ROW. Screens on sign faces facing away from the ROW would comply with SMC 23.55.062.E.4. Video: Signs farther than 20-feet from the ROW would comply with SMC 23.55.062.E.4.
 - 1. Video would not be displayed more than 20 seconds of every 2 minutes. No video between 10 pm and 7 am, except when there is an event at Seattle Center in which case video is allowed for an hour after the event ends. Video messages will be between 2 and 10 seconds long. There will be 10 seconds of still image or blank display following every video message.

f. Mercer Skybridge Banner – This temporary horizontal banner is hung on the Seattle Center Skybridge spanning Mercer Street between the Mercer St Garage and Marion Oliver McCaw Hall. The banner communicates community-wide, resident organization, and commercial event information. Maximum sign size is 180 sq ft. Maximum wind load and engineering weight limits are determined by the Seattle Center Stage Department. Seattle Center will coordinate with SDOT regarding any impacts to right of way for install and tree maintenance to allow for sign visibility.

g. Parking Identity Signage - This signage element is designed to provide clear identification for the entrances to Seattle Center’s garages, making a distinction between other privately-operated parking facilities and extending the Seattle Center brand. Digital technology was introduced at the garages in 2008 and 2015, providing opportunities for sponsorship integration and changeable messaging.

- i. *Garage Wayfinding Pylon - 5th Ave N* – Changing image-only sign; image will not change more than 7 times per minute.
- ii. *Garage ID Pylon* – Digital sign conveying current updated information related to parking including rates, OPEN/FULL garage status, etc.; image will not change more than 7 times per minute.

- iii. *Entry/Exit ID Sign* – Digital sign conveying current updated information related to parking including rates, OPEN/FULL garage status, etc.; image will not change more than 7 times per minute. Digital sign with internally illuminated lettering and LED lane indicators
- iv. *Garage Wayfinding Sign* – Digital sign conveying current updated information related to parking including rates, OPEN/FULL garage status, etc.; image will not change more than 7 times per minute.

Several types of signs are needed to help orient visitors on foot through the campus once they arrive. Generally, these are smaller in scale than perimeter signage, but convey a similar vocabulary to reflect the campus' brand.

2. **Building Identity** - The main function is to provide a clear identity for each building from all primary approaches to the location. The identity may be attached to the building itself, either flush or as a blade sign, or be freestanding alongside the building.
3. **Destination Identity** – This signage identifies landmark locations on the campus, e.g. Mural Amphitheatre, International Fountain, Artists at Play. These pylons provide physical and directional orientation for campus visitors, as well as opportunities for storytelling, history and sponsorship.
4. **Directional/Directory** - The primary function is to guide patrons to a destination. This pylon sign type, which can be digital or static, includes directional signage to aid in wayfinding and a campus directory map. The campus map educates the user about the entire site, as well as nearby attractions and amenities in surrounding neighborhoods. A sub-set of this sign type may also be used for orientation within a suite of locations.
5. **Event Signage** - These moveable structures are used to temporarily announce daily events around the campus. They need to be durable, weatherproof, vandal resistant, and easy for clients and staff to use when attaching and removing announcements.
6. **Digital Wayfinding Signs** - These freestanding pedestals or signs, utilizing digital technology, provide patrons with detailed and real time event information, directional guidance, sponsorship, and other messages through engaging imagery and text on a rotational schedule. They may be thought of as an “electronic brochure” that is accessible at key sites around campus starting with the parking garages, and at locations throughout campus to provide information as visitors traverse the grounds.
 - a. Changing image, motion graphic, and video
 - b. Changing Image: Image will not change more than 7 times per minute.

- c. Video: Signs within 20-feet of ROW would not use video display methods on screens facing the ROW. Screens on sign faces facing away from the ROW would comply with SMC 23.55.062.E.4.
 - d. Video: Signs farther than 20-feet from the ROW would comply with SMC 23.55.062.E.4.
 - i. Video would not be displayed more than 20 seconds of every 2 minutes. No video between 10 pm and 7 am, except when there is an event at Seattle Center in which case video is allowed for an hour after the event ends. Video messages will be between 2 and 10 seconds long. There will be 10 seconds of still image or blank display following every video message.
7. Art Walk signage – Permanent artworks on the Seattle Center campus will be showcased with a signage program to engage visitors, provide information and encourage discovery of artworks across the grounds. This signage will consist of three pylons to ‘start’ the Art Walk/tour at different locations, along with 50 branded pedestal signs/plaques to identify individual art pieces. The Seattle Center Art Walk signage program will complement Climate Pledge Arena’s public art plan to install eight commissioned permanent artworks and signage in the plazas surrounding the arena.
- a. Changing image, motion graphic, and video
 - b. Changing Image: Image will not change more than 7 times per minute per SMC 23.55.003.A.2 and SMC 23.55.062.E.10.
 - c. Video: Signs within 20-feet of ROW would not use video display methods on screens facing the ROW. Screens on sign faces facing away from the ROW would comply with SMC 23.55.062.E.4. Video: Signs farther than 20-feet from the ROW would comply with SMC 23.55.062.E.4.
 - i. Video would not be displayed more than 20 seconds of every 2 minutes. No video between 10 pm and 7 am, except when there is an event at Seattle Center in which case video is allowed for an hour after the event ends. Video messages will be between 2 and 10 seconds long. There will be 10 seconds of still image or blank display following every video message.
8. Armory Digital Icon – Located inside the Armory Food & Event Hall, this large screen display will enhance the Seattle Center Armory/Food & Event Hall brand, will communicate key information to patrons, may include content related to events and will include messaging regarding campus and Armory events, Armory amenities, programming content, and sponsorship.

A collection of incidental signs throughout the campus provide additional messaging, communicating more information including upcoming events, project details, safety protocols, and universal access.

9. Digital Display Screens – This is a digital message system displaying a mix of location-specific and campus information, entertainment, sponsorship, and promotional content on screens and monitors at strategic locations. These screens also provide opportunities for messaging that is vendor specific, e.g. food vendor menu. The system is currently in use at the Seattle Center Monorail Platform, and at the Information Desk/Customer Service and other locations inside the Armory Food & Event Hall.
10. Poster Vitrine - Updating poster vitrines to digital LED screens is desired to facilitate more flexible and increased communication in real time. Currently, this static sign type is used to promote campus events, and provides opportunities for resident organizations and event promoters to display their posters throughout the campus.
 - a. *Digital Theater Poster* – Changing image-only sign; image will not change more than 7 times per minute.
11. Accessible Signage - This sign type directs patrons with mobility challenges, including wheelchair users, to accessible building and campus entrances. This sign type addresses the federal accessibility standards mandated by the American with Disabilities Act Accessibility Guidelines (ADAAG) established in 1994.
12. Regulatory Signage - This sign type regulates people’s behavior or prohibits certain activities within the campus. Content is a combination of rules established by Seattle Center and regulatory authorities such as the City of Seattle.
13. Interpretative Signage - This sign type provides patrons with information to help them interpret the meaning of specific projects or the entire campus environment. Looking to the future, this content could also be historical information and/or messaging about how green technology is used on the site.
14. Temporary Signage – This sign type provides patrons with temporary event or service information for Seattle Center activities and may include signs such as banners, posters, decals, streamers, etc.

GUIDELINES AND POLICIES

Digital Signage and Graphic Capabilities:

With the advent of digital readerboards and video displays, and the introduction of this technology to Seattle Center in the mid-1990s, new opportunities have been created to convey the Seattle Center brand, and guidelines and policies are designed to inform digital signage design. Digital communication is now standard and used in a variety of sizes and applications.

Visitors to Seattle Center are likely to have purchased their tickets online, and then display tickets on their smartphone screen, check the weather, and look for directions and pay for parking with an app, etc. In 2020, digital displays and wireless technology have become a widely adopted standard for communicating current information and interacting with patrons and visitors to the Seattle Center campus.

Technology is rapidly changing, which creates new platforms and opportunities to share information with patrons, and to elevate the experience of visiting Seattle Center. Refinements and enhancements to the Signage Program and its sign types will occur over time and as needed, updates to the Signage Guidelines will be drafted for review and approval by the Seattle Center Director and the Seattle Center Advisory Commission.

Electronic Technology and a Digital Media Network:

- Provide maximum flexibility for changeable messages and for the scope of messaging capability (announce multiple events occurring in a single day, with times and places; announce coming events; thank sponsors; provide ticket information; make public information announcements, etc.).
- Allow for variety in the presentation of the message and possible use of images, animation, and program content to reinforce the Seattle Center brand and cohesion of the Seattle Center campus.
- Can be programmed and controlled remotely, significantly reducing the labor and time for manual message changes, and can support an integrated hierarchy of digital displays, from large format LEDs to smaller digital displays.
- Can distribute real-time event information, programming content, sponsorship, and various campus messages to multiple locations, enabling Seattle Center to showcase the programming of resident organizations.
- Can provide directional and informational services, as well as opportunities to generate revenue to support the system costs.

Cohesive Appearance:

An important goal of the Seattle Center Campus Signage Program is to establish an integrated system that ensures location-specific and campus-wide messages are presented on all sign types across campus in a manner that creates a visually-cohesive sense of Seattle Center and its resident organizations.

- The sign plan uses a “family” of signs, with complementary color, materials, shape, and design to create a consistent appearance.
- Facility Readerboards will have a look that is consistent with the Campus Readerboard design.

- The Seattle Center full logo or the logotype treatment alone will be consistently displayed on the structure of Campus and Facility Readerboards.

SIGN TYPES, HEIGHTS & SIZES

A wide range of signs are addressed by the Seattle Center Signage Guidelines. The maximum height and size of the major categories of permanent signs are addressed below. While specific height, size and type delineations, or other sign characteristics are not identified for every Seattle Center campus sign, the Seattle Center Director will use factors such as the following to determine whether or not a permanent sign will be authorized. The sign will:

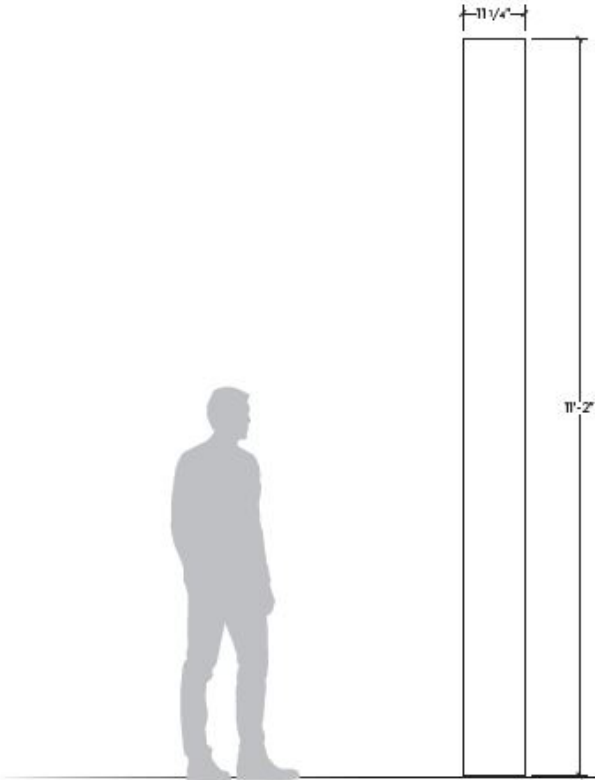
- Attract and invite rather than demand the public's attention.
- Enhance the visual environment of Seattle Center.
- Complement the buildings and their uses.
- Be harmonious with the surroundings.
- Protect the public interest and safety.
- Provide opportunities for communicating information of community and/or patron interest.

The maximum height and size of the following permanent signs, by type shall be:

SIGN TYPES, HEIGHTS & SIZES

CAMPUS SIGNAGE ENTRY MARKER

Tube framed welded aluminum cabinet. An internally illuminated logo will be displayed at the top of the sign face (2). Sign is a four-sided pylon.



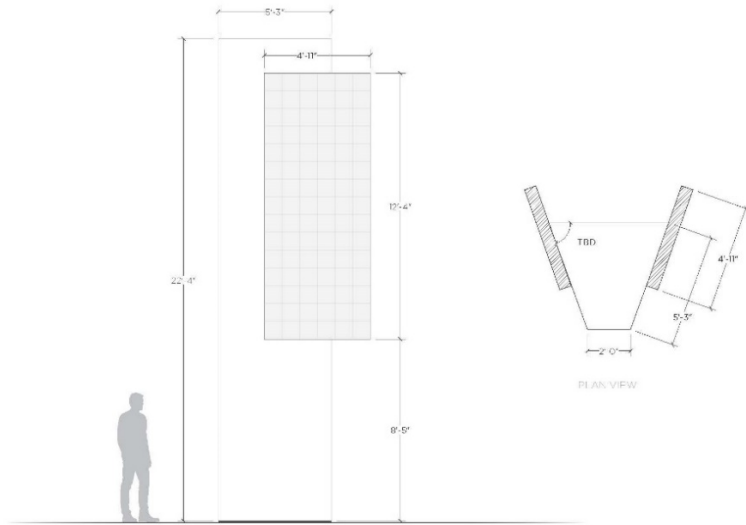
OPTION 1: SIGN ONLY

SIGN TYPES, HEIGHTS & SIZES

CAMPUS SIGNAGE **CAMPUS READERBOARD**

Tube framed welded aluminum cabinet with perforated side panels for ventilation. Screens (2) to be Daktronics LED Outdoor Display. An internally illuminated logo will be displayed on the sign face (2).

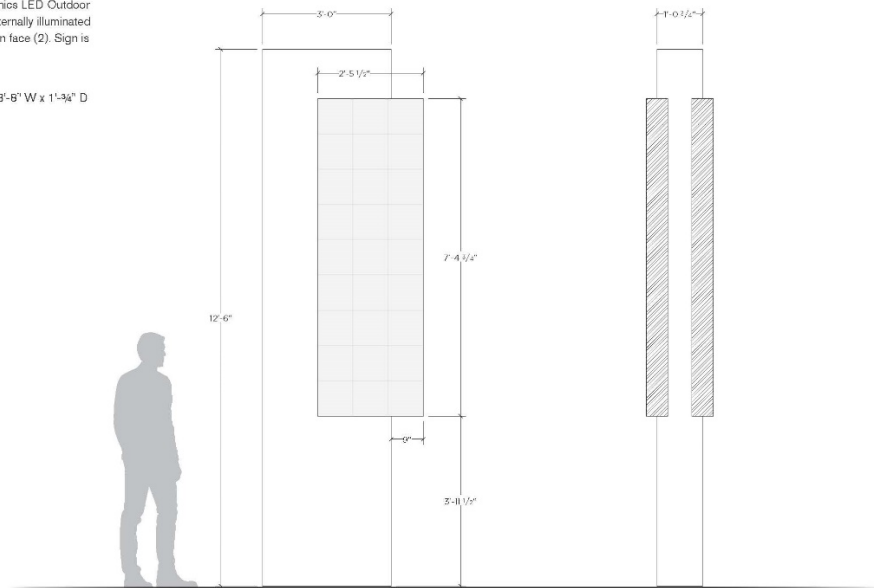
EXISTING DIMENSIONS: 20'-4" H x 12'-8 5/8" W



CAMPUS SIGNAGE **FACILITY READERBOARD**

Tube framed welded aluminum cabinet with perforated side panels for ventilation. Screens (2) to be Daktronics LED Outdoor Display. An internally illuminated logo and an internally illuminated facility name will be displayed on the sign face (2). Sign is double-sided.

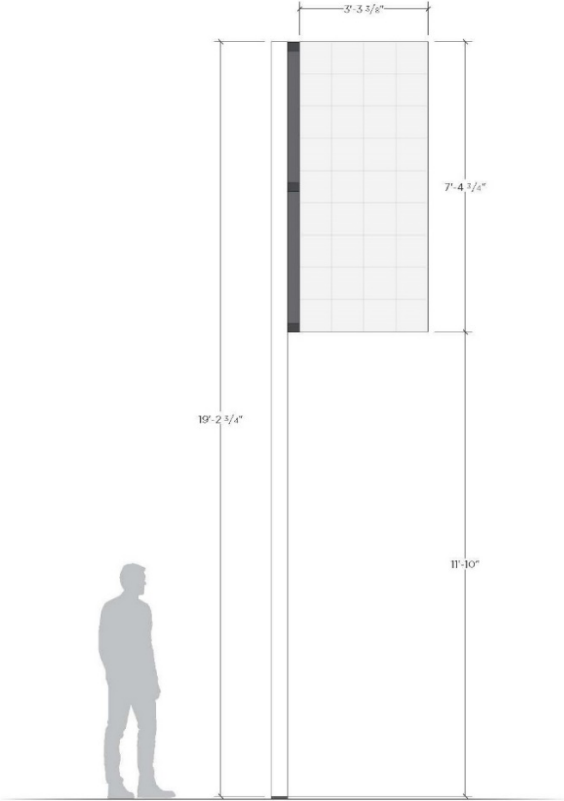
EXISTING DIMENSIONS: 15'-1 7/16" H x 3'-6" W x 1'-3/4" D



SIGN TYPES, HEIGHTS & SIZES

CAMPUS SIGNAGE POLE BANNER

Tube framed welded aluminum cabinet with perforated side panels for ventilation. Screen to be Daktronics LED Outdoor Display. Post to be painted, square metal tube. Sign is double-sided; two (2) Daktronics screen per sign.

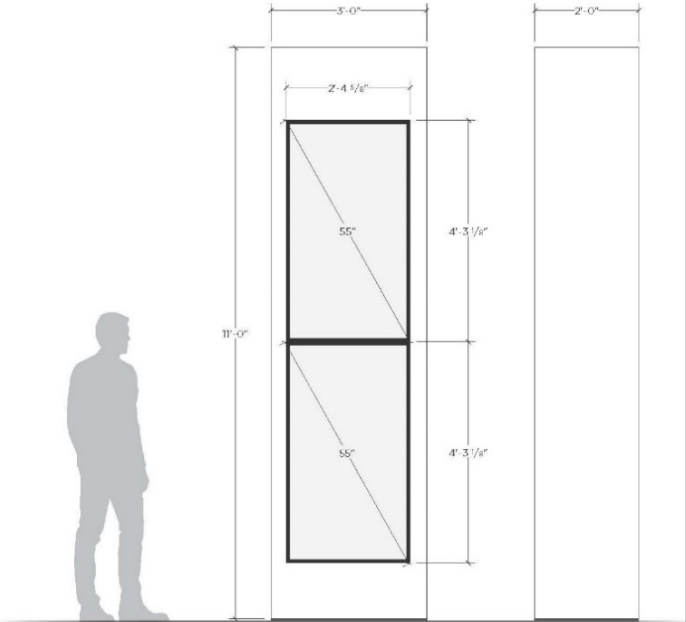


SIGN TYPES, HEIGHTS & SIZES

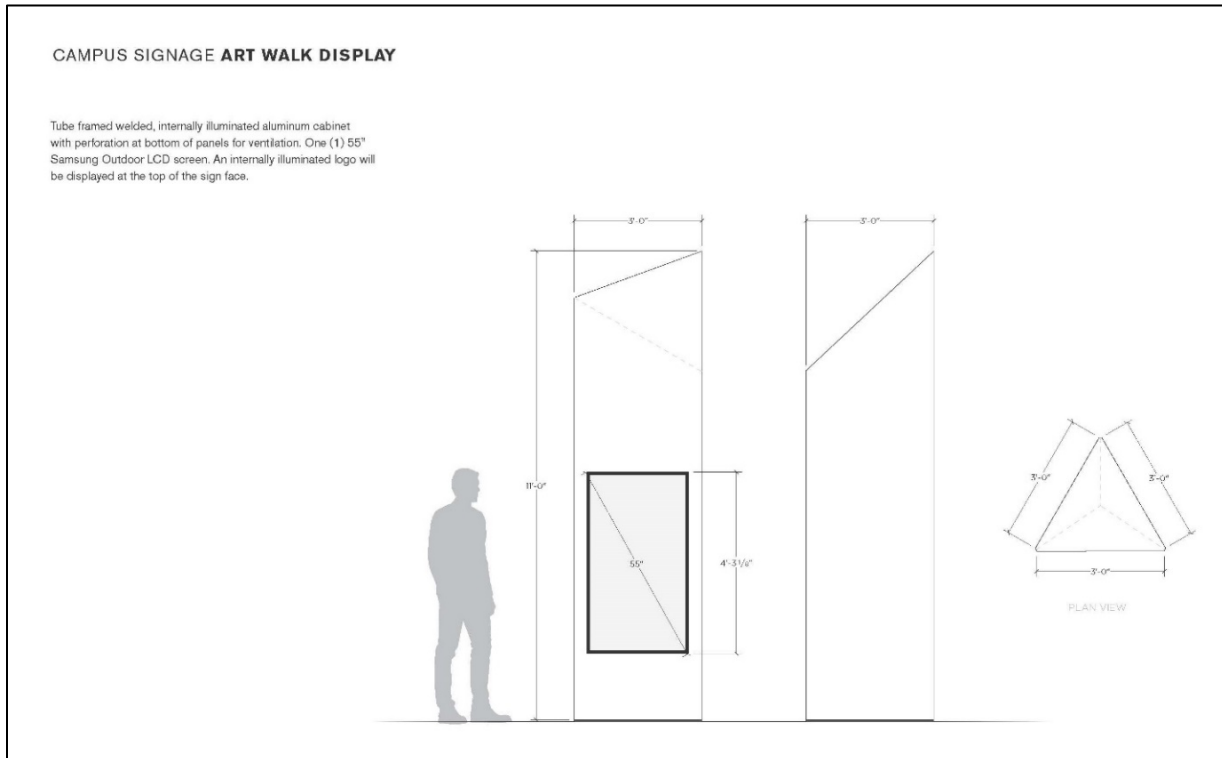
CAMPUS SIGNAGE WAYFINDING PYLON

Tube framed welded aluminum cabinet with perforated side panels for ventilation. Two (2) 55" Samsung Outdoor LCD screens stacked per face. An internally illuminated logo will be displayed at the top of the sign face (2). Sign is double sided; four (4) total LCD displays per sign.

EXISTING DIMENSIONS: 11'-0" H x 3'-0" W x 0'-8 1/4" D



SIGN TYPES, HEIGHTS & SIZES

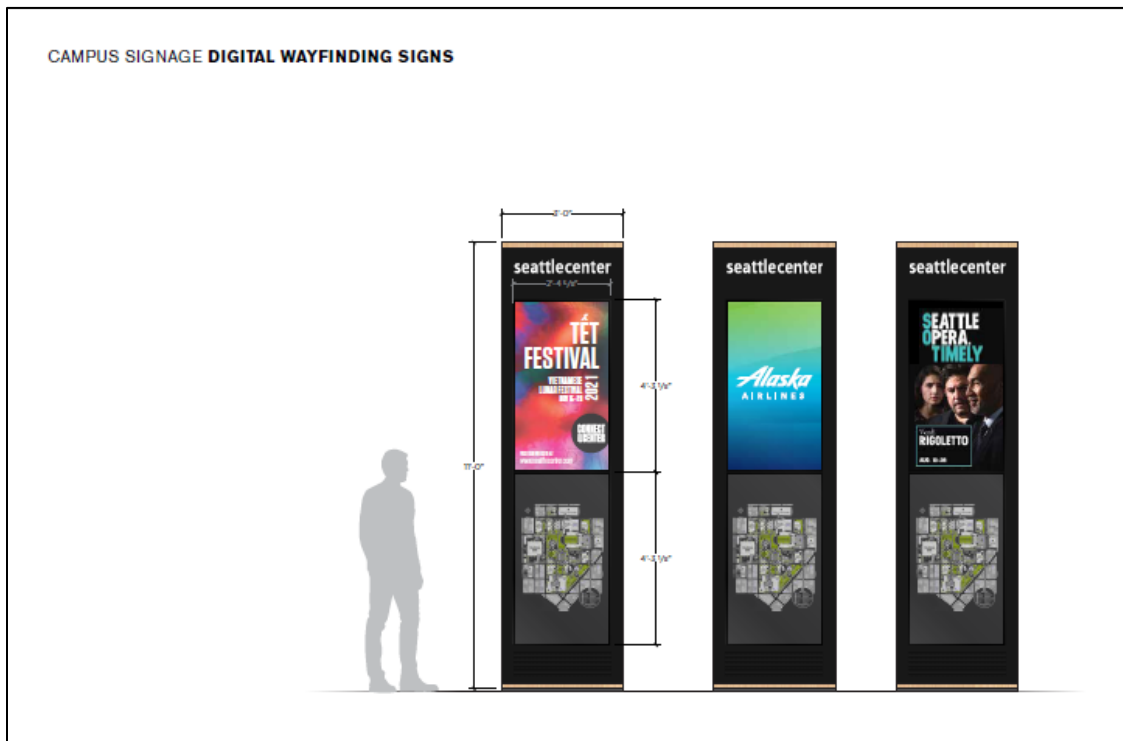
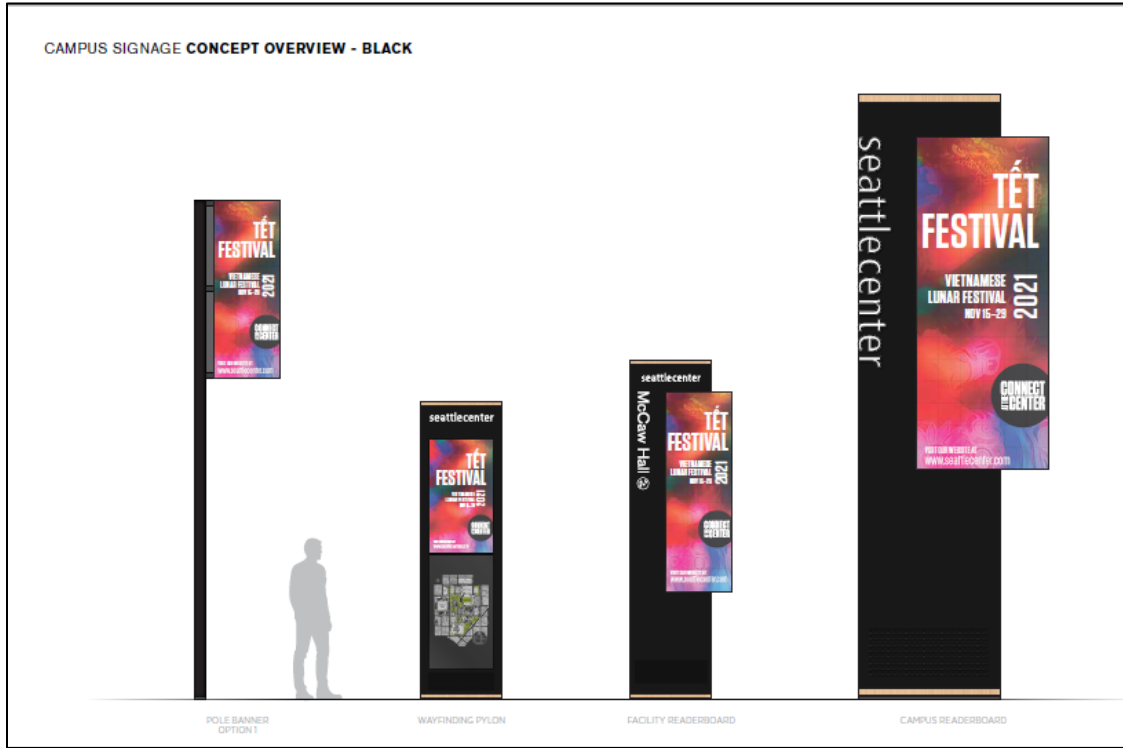


SIGN CONTENT

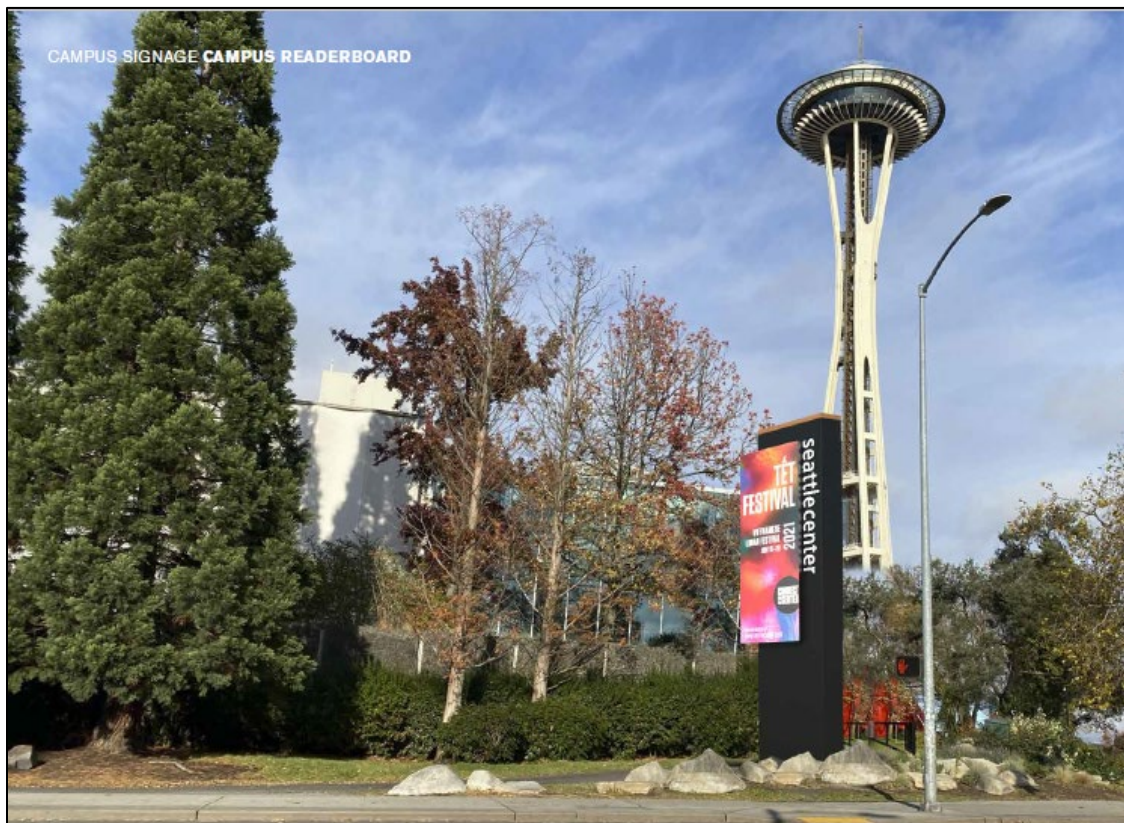
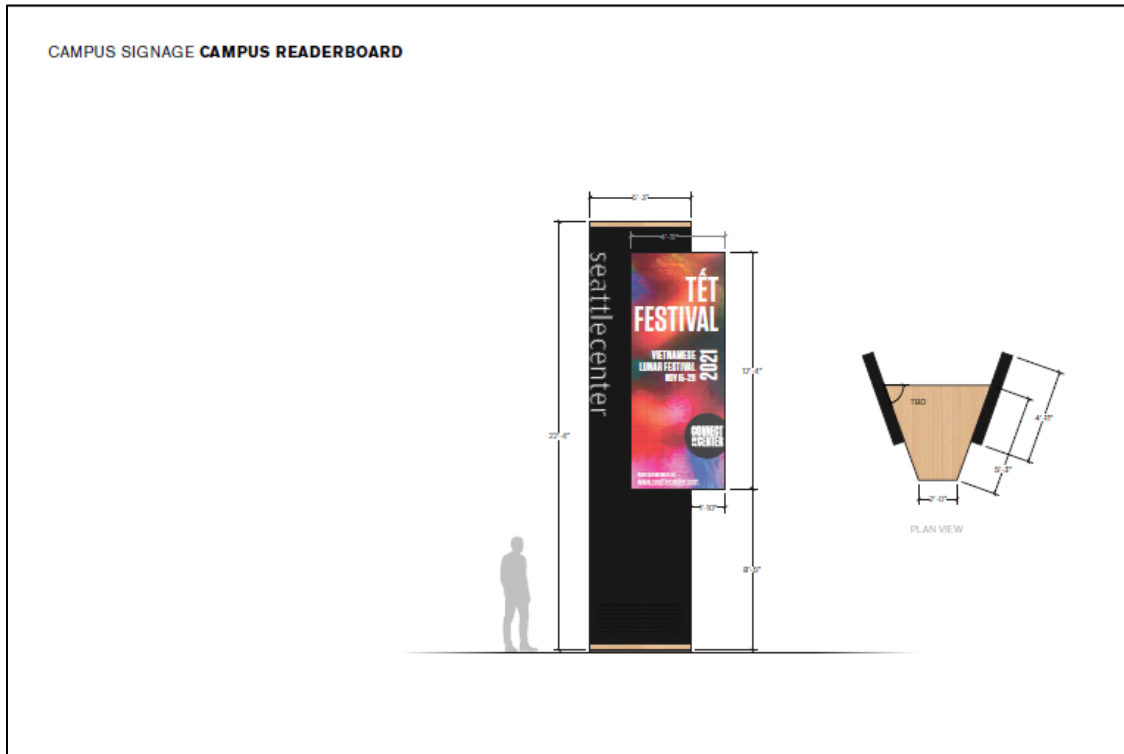
As new sign types are brought on-line, the use of digital technology will replace vinyl and static signs. These signs will expand Seattle Center's ability to provide visitors and patrons with information through a variety of platforms and assets.

Use and Operational Guidelines – are established by the Seattle Center Marketing staff and Seattle Center Director and are revisited, as needed. They address technical, formatting, and shared signage protocols, among other issues. Sponsorship fulfillment on signs is subject to the conditions of the campus sponsorship policy. The aesthetics of the content, presentation, use of images and color, movement and symbols are addressed in these guidelines. At a minimum, they address font, type size, number of lines of text, color, use of animation, speed of changing messages, brightness of the messages, allowable purposes of messages, and extent of resident organization participation. All decisions regarding size of typeface, color or use of animation in the programming of signage must comply with existing codes and ordinances, and general graphic principles for display to the motoring public. They must also conform to Seattle Center Logo Guidelines.

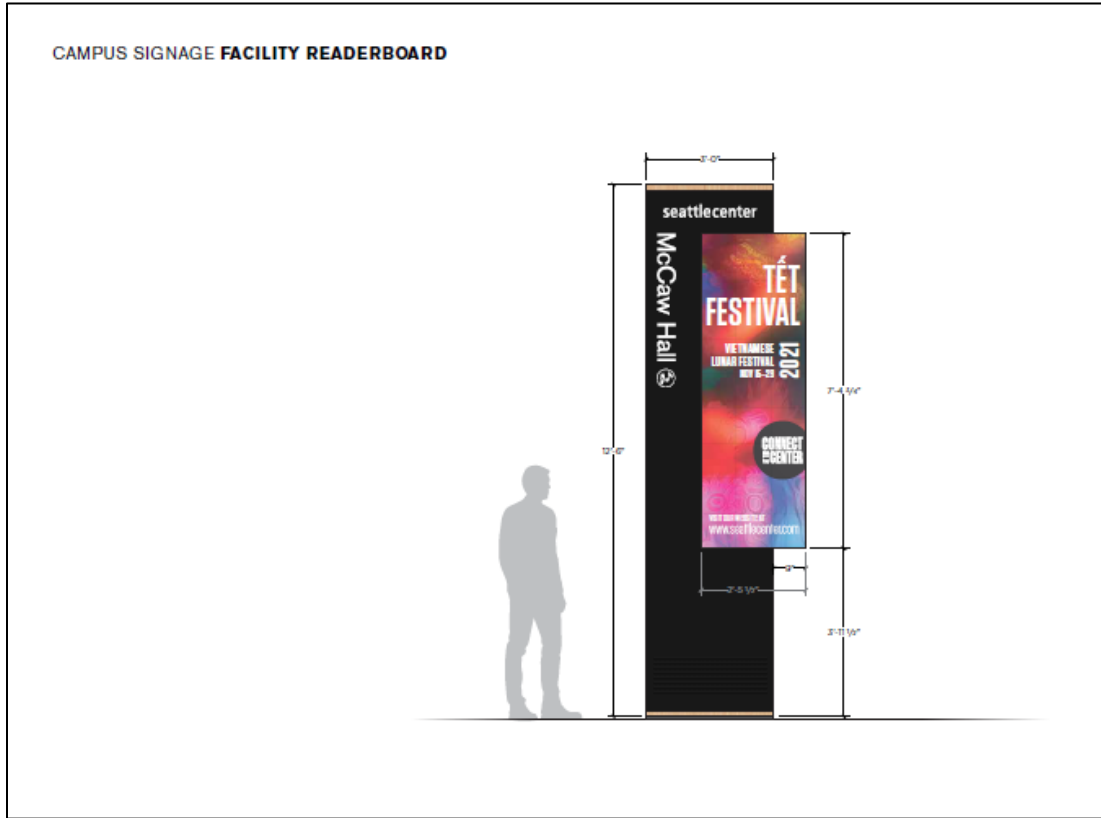
CONCEPTUAL DESIGN OVERVIEW



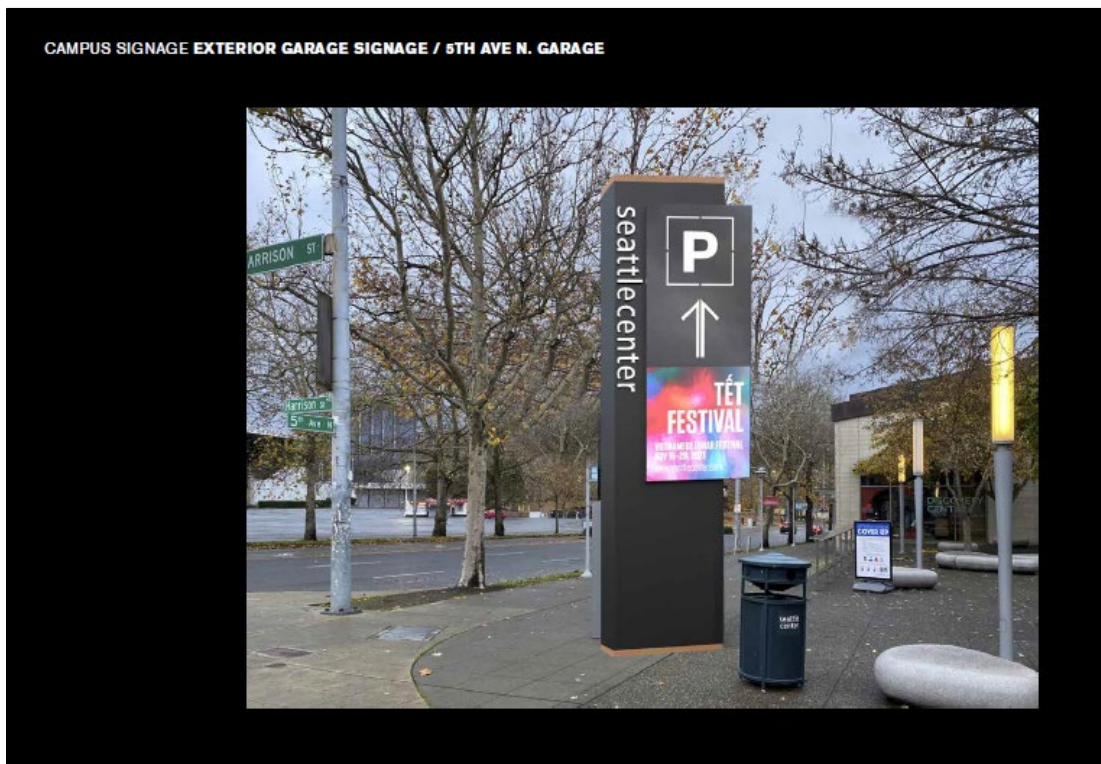
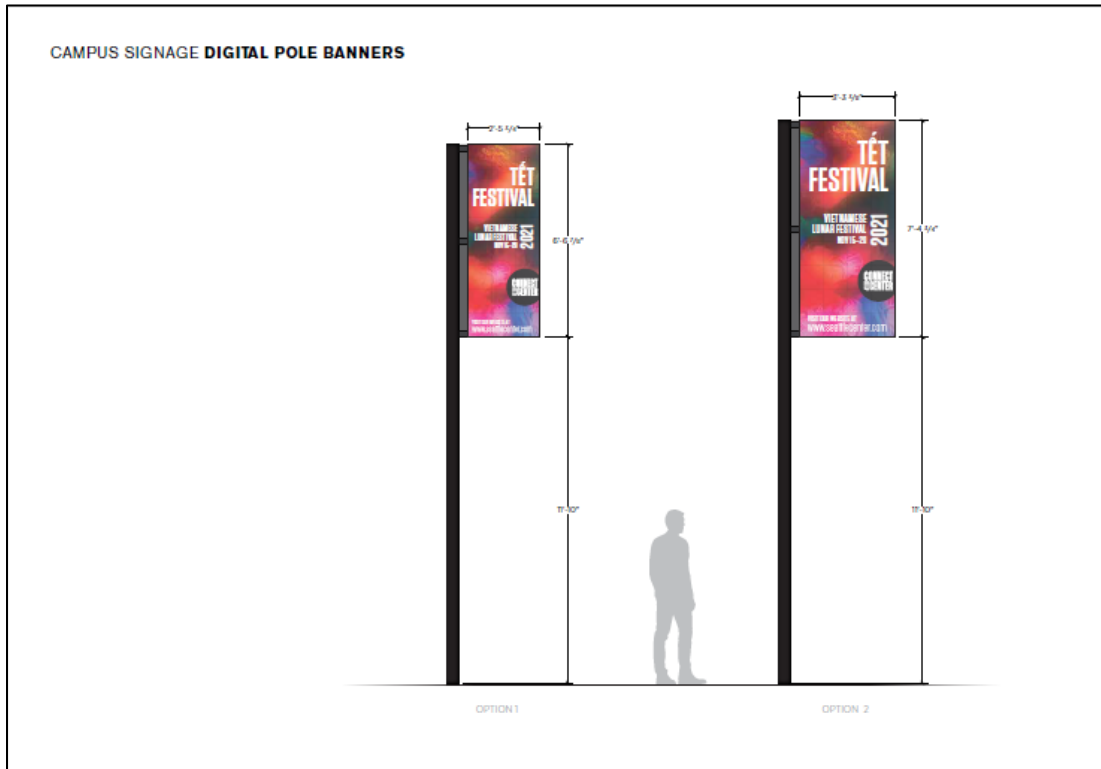
CONCEPTUAL DESIGN OVERVIEW



CONCEPTUAL DESIGN OVERVIEW



CONCEPTUAL DESIGN OVERVIEW



CONCEPTUAL DESIGN OVERVIEW

CAMPUS SIGNAGE ART WALK

Updates

- Development of full program inclusive of signage and website for additional information
- Artwork identifiers would include QR code (or similar) to drive to website for additional info
- Branded Pedestals/plaques to identify art
- Potential opportunity for pylons to 'start' the tour
- Tie into arena art program

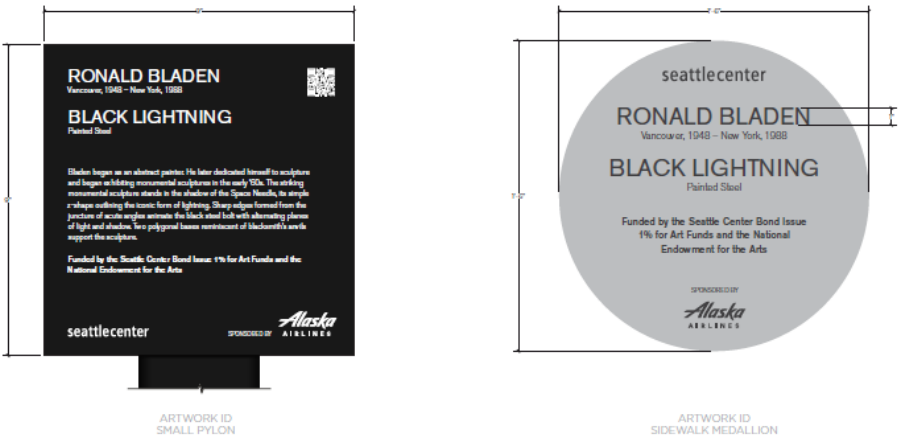



ART WALK PYLON (1) 46" TV

SIDEWALK MEDALLION

ARTWORK ID PYLON

CAMPUS SIGNAGE ART WALK ARTWORK IDS



ARTWORK ID SMALL PYLON

ARTWORK ID SIDEWALK MEDALLION

CONCEPTUAL DESIGN OVERVIEW



May 3, 2021

MEMORANDUM

To: Public Assets & Native Communities Committee
From: Yolanda Ho, Analyst
Subject: Council Bill 120051: Seattle Center Campus Subarea Sign Code

On June 4, 2021, the Public Assets & Native Communities Committee (Committee) will receive a briefing, hold a public hearing, and possibly vote on [Council Bill \(CB\) 120051](#) that would establish regulations for signage in the Center Campus Subarea within the Seattle Center Sign Overlay district.

This memorandum (1) provides background of the legislation; (2) describes CB 120051; and (3) identifies next steps for the proposal.

Background

In 2019, the Council adopted [Ordinance \(ORD\) 125869](#) that amended the Land Use Code to establish the Seattle Center Sign Overlay District, allowing for sign regulations tailored to the specific needs of Seattle Center and anticipating major changes to the campus in response to Seattle Arena Company's (ArenaCo) plan to redevelop, lease, and operate the former KeyArena (renamed Climate Pledge Arena). Attachment 1 illustrates how the overlay district is divided into three subareas: the grounds around Climate Pledge Arena ("Arena Subarea"); the historic [Bressi Garage](#) and adjacent area ("Bressi Block Subarea"); and the remainder of the Seattle Center campus ("Center Campus Subarea").

ORD 125869 established sign regulations for the Arena Subarea and Bressi Block Subarea, but did not include regulations for the Center Campus Subarea, anticipating them at a future date. The overlay district supersedes the citywide [Sign Code](#), creating a set of regulations responsive to Seattle Center's unique physical environment and the role it serves as the City's civic cultural center that hosts numerous events throughout the year. For example, as compared to Sign Code provisions, the Seattle Center Sign Overlay District allows for larger signs and bigger video displays in the Arena Subarea, whereas in the Bressi Block Subarea, fewer signs are allowed in general.¹

In March, the Council adopted [ORD 126288](#) that amended the 2021 multipurpose limited tax general obligation (LTGO) bond ordinance to include \$8 million of financing for a Seattle Center signage improvement project. This project will improve signage on Seattle Center's campus, outside of the footprint leased by ArenaCo for Climate Pledge Arena and integrate signage on the campus with signage for Climate Pledge Arena. ArenaCo and Seattle Center have reached a tentative agreement on cost-sharing for this \$8 million project, with ArenaCo paying for 75

¹ For more information about the Seattle Center Sign Overlay District, see the [SDCI Director's Report](#).

percent of the project's debt service and Seattle Center paying for the remaining 25 percent. Seattle Center plans to cover its portion of the debt service by increasing sponsorship revenue through this project.

The signage improvement project² will involve replacing or upgrading existing signage and adding new electronic signs to: create a more consistent visual experience for the public; support sponsorship opportunities; and enhance wayfinding and information distribution across Seattle Center's grounds in preparation for the opening of Climate Pledge Arena currently scheduled for mid-October 2021.

CB 120051

CB 120051 would allow for the implementation of Seattle Center's signage improvement project as well as its long-term vision for campus signage, described in the [Century 21 Master Plan](#). The proposed legislation would amend the Land Use Code (Seattle Municipal Code (SMC) Title 23) to establish regulations for the Center Campus Subarea of the Seattle Center Sign Overlay District. Specifically, it would do the following:

- Codify past practice³ by granting the Director of the Seattle Center authority to manage signage on the interior of the Seattle Center campus in accordance with the proposed legislation, recently adopted [Seattle Center Sign Guidelines](#), landmark regulations (SMC Chapter 25.12), and technical code requirements;
- Establish regulations for event-related signage, such as balloons, posters, and banners;
- Create Center Campus Subarea sign provisions consistent with those for the Arena Subarea (see Attachment 2 for a comparison of sign provisions across the overlay district's three subareas in relation to citywide Sign Code provisions);
- Limit on-premises and sponsorship signs to City-owned or City-managed property and prohibit off-premises signs; and
- Adjust the Seattle Center Sign Overlay District boundary map to include the new Skate Plaza, the Seattle Center Monorail system, and a portion of Seattle Center-owned public space along Mercer Street, and shift the Northwest Rooms and Northwest Courtyards from the Arena Subarea to the Center Campus Subarea (Attachment 1).

The [Director's Report](#) states that Seattle Center and the Seattle Department of Construction and Inspections (SDCI) engaged with a variety of stakeholder groups regarding the planned sign improvements, specifically the Seattle Center Advisory Commission, Uptown Land Use Review Committee, Arena Community Coordination Committee, Seattle Center Resident Directors, and the Seattle Design Commission. The groups provided positive feedback about the aesthetic

² For more information about the signage improvement project, see the [Central Staff memo](#) for the Finance & Housing Committee at its meeting on March 2, 2021.

³ The Director of the Seattle Center currently has broad authority to promulgate rules and regulations to support the "public use and enjoyment of the Seattle Center" (SMC 17.04.040).

improvements of the proposed signage, wayfinding enhancements, and increased ability to communicate to visitors about events and organizations.

Seattle Center and SDCI conducted an analysis of the proposal required by the State Environmental Policy Act (SEPA). On April 5, 2021, Seattle Center issued a SEPA checklist and a determination of non-significance (DNS) for the proposal. The City received five comments in response to the proposed changes – three supported the proposal, one provided technical suggestions and questions, and one was unrelated to the legislation. The 21-day appeal period expired on April 26, and the City received no appeals.

Next Steps

If the Committee votes to recommend adoption of CB 120051 on June 4, the City Council will likely consider the legislation at its June 14 meeting.

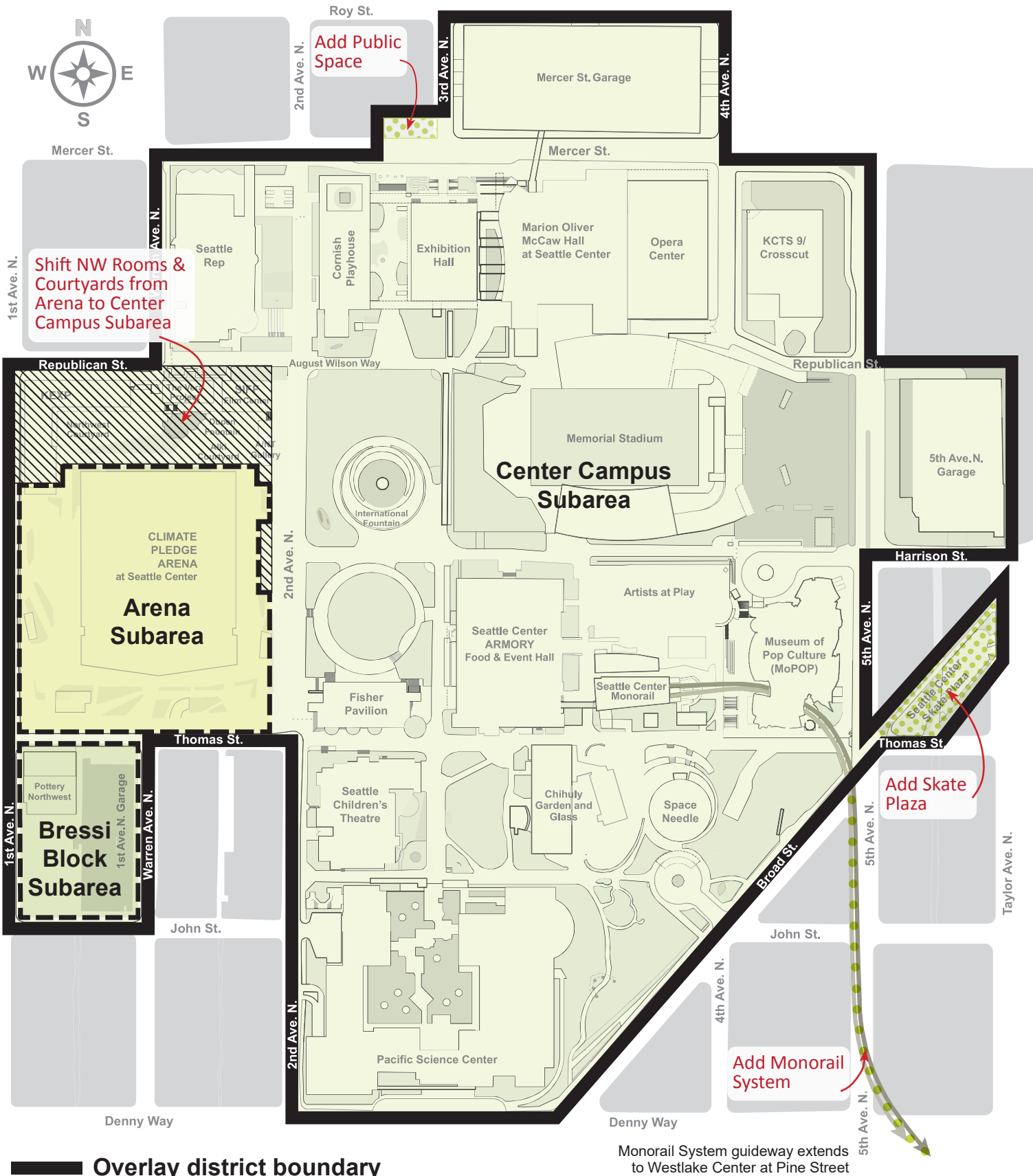
Attachments:

1. Seattle Center Sign Overlay District Map
2. Comparison of Seattle Center Sign Provisions

cc: Dan Eder, Interim Central Staff Director
Aly Pennucci, Policy and Budget Manager

Attachment 1: Seattle Center Sign Overlay District Map

Diagram below highlights proposed amendments to the adopted Seattle Center Sign Overlay District Map.



- Overlay district boundary**
- Overlay subarea boundary**

Note: Overlay boundary lines include sidewalk/planting strips, exclude roadway.

- Moved from Arena Subarea to Center Campus Subarea
- Added to Center Campus Subarea

Monorail System guideway extends to Westlake Center at Pine Street

Attachment 2: Comparison of Seattle Center Sign Provisions

Comparison of Existing Citywide Sign Provisions, Arena Subarea, Bressi Block Subarea, and the Proposed Center Campus Subarea

In July 2019, Ordinance 125869 established the Seattle Center Sign Overlay District in Part 4 of SMC Chapter 23.55, comprised of the Center Campus Subarea, the Arena Subarea, which includes Climate Pledge Arena, and the Bressi Block Subarea. That legislation also established sign regulations for the Arena Subarea and the Bressi Block Subarea and anticipated the establishment of future sign regulations for the Center Campus Subarea. This legislation now proposes the sign provisions for the Center Campus Subarea. A sign overlay district is a mapped area with sign provisions tailored to the unique conditions of that area, in this case the Seattle Center (“SC”). The overlay includes provisions for types of signs and standards that differ from those that otherwise apply to the city as a whole. Sometimes sign code overlay requirements supersede a city-wide sign requirement, and sometimes they add more details that can be more permissive or more restrictive. This allows for tailoring of sign code requirements so they can be most responsive to the signage needs of a modernized Seattle Center and its cultural and entertainment venues and events while meeting the overall intent of sign policies and the City’s sign regulations.

Seattle Center’s management maintains authority to approve all signs on the campus and has published policy documents about Center signage, including the Seattle Center Corporate Sponsorship Guidelines, Seattle Center Century 21 Signage Guidelines, and the Seattle Center Perimeter Campus Readerboard Operating Guidelines.

The sign code for the Center Campus subarea varies in several ways from the otherwise applicable sign code requirements in Chapter 23.55 of the Land Use Code and from the Arena and Bressi Block Subareas. See the following table for a comparison of the main differences:

	Citywide Sign Code (Adopted)	Center Campus Subarea (Proposed)		Arena Subarea (Adopted)	Bressi Block Subarea (Adopted)
		W/in 20 ft of unvacated roadway	Greater than 20 ft from unvacated roadway		
Video and changing image sign details	<p>Video displays up to 1,000 sq in (approx. 7 sq ft)</p> <p>Video messages 2-5 seconds in length</p> <p>An alphanumeric sign as described in columns to the right would be limited to maximum 3 ft in length</p>	<p>Same as citywide provisions</p> <p>An alphanumeric moving-character sign is proposed to be allowed adjacent to street; length up to 42 ft, height up to 18 in and at least 8 ft above grade</p>	<p>Video display sign size per SC Signage Guidelines and SC rules and regulations</p> <p>Video messages 2-10 seconds in length; total not exceeding 20 seconds of every 2 minutes</p> <p>Not applicable. However, this alphanumeric sign would be allowed as a type of video display.</p>	<p>Video displays up to 150 sq ft, except may be larger displays on signs visible on or through a non-landmarked glass wall</p> <p>Video messages 2-10 seconds in length; total not exceeding 20 seconds of every 2 minutes</p> <p>An alphanumeric moving-character sign is allowed in the same manner as is proposed for the Center Campus subarea</p>	<p>Same as citywide provisions</p>
Brightness	Night-time limit of 500 nits (candela/m ²)	Same as citywide limit	Same as citywide limit	Same as citywide limit	Same as citywide limit
Number of signs allowed <i>(see notes regarding sign types)</i>	<p>Arena property Type A: 4 signs Type B: 39 signs</p> <p>NW Rooms Type A: 2 signs Type B: 19 signs</p> <p>Bressi Block Type A: 5 signs Type B: 42 signs</p>	Same as citywide provisions	Per CEN Signage Guidelines (pg. 7-8) and CEN rules and regulations	<p>Arena property Type A: 18 signs Type B: 18 signs</p> <p>NW Rooms Type A: 9 signs Type B: 9 signs (NW Rooms proposed to be moved into Center Campus Subarea)</p>	<p>Bressi Block Type A: 5 signs Type B: 5 signs</p>

	Citywide Sign Code (Adopted)	Center Campus Subarea (Proposed)		Arena Subarea (Adopted)	Bressi Block Subarea (Adopted)
		W/in 20 ft of unvacated roadway	Greater than 20 ft from unvacated roadway		
Sign types allowed	As indicated above, except 1 pole sign per each 300 linear feet can be substituted for a Type A sign. Temporary signs, with limits on types and durations	Same as citywide provisions Sponsorship signs are permitted on City-owned and City-managed property	Per CEN Signage Guidelines (pg. 15-20) and CEN rules and regulations A variety of types of event-related temporary signs are allowed, beyond citywide provisions Sponsorship signs are permitted on City-owned and City-managed property	Up to 12 pole signs are allowed (double-faced) A variety of types of event-related temporary signs are allowed, beyond citywide provisions Sponsorship signs are permitted on City-owned property	Same as citywide provisions No more than two sponsorship signs are permitted on City-owned property within the whole subarea
Maximum sizes of signs	Type A: sliding scale of 72-300 sq ft, depending on frontage width; 600 sq ft for business center signs Type B (wall): 672 sq ft	Same as citywide provisions	Per CEN Signage Guidelines (pg. 15-20) and CEN rules and regulations	Type A (except roof signs) have a sliding scale of 72-600 sq ft depending on frontage width Roof signs: 700 sq ft / sign Type B (wall): 672 sq ft except a sign visible on or through a non-landmarked glass wall may exceed that limit, up to 30% of the glass wall area Up to 200 sq ft for non-rigid signs	Same as citywide provisions

	Citywide Sign Code (Adopted)	Center Campus Subarea (Proposed)		Arena Subarea (Adopted)	Bressi Block Subarea (Adopted)
		W/in 20 ft of unvacated roadway	Greater than 20 ft from unvacated roadway		
Maximum height of signs	Type A: 65 ft or the zoned height limit, whichever is less for projecting or combo signs; 30 or 40 ft for pole signs; other limits on roof signs	Same as citywide provisions	Per CEN Signage Guidelines (pg. 15-20) and CEN rules and regulations	Similar to citywide rules, including wall signs allowed up to roof edge Roof signs on roofs above zoned height limit that provide screening are accommodated	Same as citywide maximums

Notes:

1. "Type A" signs include ground-related, roof, and projecting signs, and those with combinations of similar Type A features.
2. "Type B" signs include wall signs, awning signs, canopy signs, marquees, and signs under marquees.
3. Pole signs are a separate type that are neither Type A or B signs.
4. Sign calculations by linear foot allow one additional sign for the last increment of length.

Proposed Center Campus Subarea Sign Overlay District Sign Code Legislation

SDCI/Seattle Center

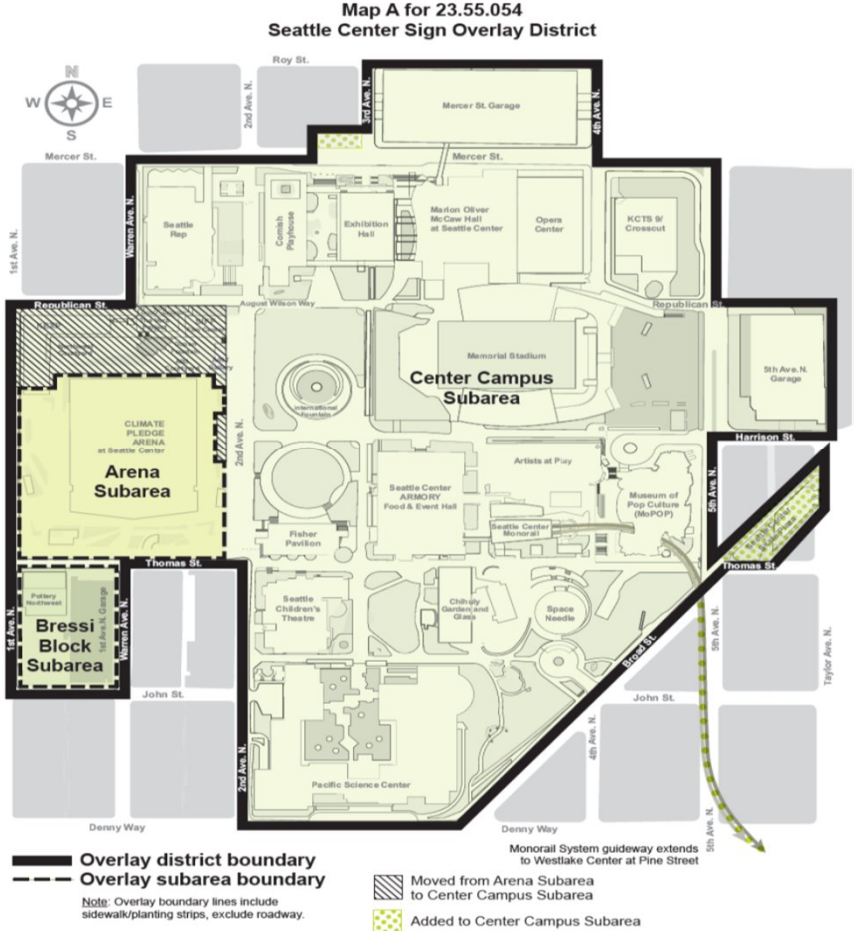


City of Seattle

Center Campus Subarea Sign Overlay District - Background:

- Sign code provisions, tailored for Seattle Center Sign Overlay District, created by Ordinance 125869.
- 2019 legislation established 3 subareas: Arena, Bressi Block and Center Campus, with sign regulations for Arena and Bressi Block subareas.
- Proposed legislation establishes sign regulations for Center Campus Subarea.
- Climate Pledge Arena agreements anticipated an Arena-Seattle Center Campus integrated signage program.
- Ordinance 126288 authorizes sale of LTGO bonds (\$8M) for Campus signage acquisition.

Center Campus Subarea Sign Overlay District Map:



Center Campus Subarea Sign Overlay District - Legislation Summary

- Codifies past practice of Seattle Center Director's authorization of signs on the campus interior.
- Establishes sign regulations that support events.
- Aligns with the Arena Subarea illumination, light and glare, and video display requirements.
- Modifies the Seattle Center Overlay District map, including adding new Skate Plaza and moving Northwest Rooms and Courtyard from Arena Subarea to Center Campus Subarea.



Center Campus Subarea Sign Overlay District – Legislation Summary, cont.

- Limits signs with sponsorship content to City-owned/managed property.
- Signs within 20 feet of unvacated right-of-way and concessionaire, tenant and other property owners' signs remain under SDCI authority.
- Seattle Center Director authorizes City-owned signs on campus interior, consistent with:
 - ✓ proposed legislation
 - ✓ landmark and technical code requirements
 - ✓ Seattle Center Sign Guidelines.



Center Campus Subarea Sign Overlay District – Legislation Summary cont.

- **Advertising–Off-premises signs within the Center Campus Subarea owned/managed by Seattle Center are prohibited.**

Advertising allows a party to pay for direct placement of a specific message at a specific time with content promoting a corporate brand or product

- **Sponsorship and on-premises signs continue to be allowed.**

Sponsorship is an integrated partnership that exchanges financial support (in kind or cash) for a variety of benefits. A key sponsorship benefit is exposure on signage recognizing a sponsor's brand.



Center Campus Subarea Sign Overlay District – Proposed Signage Program

- **Signage program objectives:**
 - ✓ Be a welcoming, multi-functional and logical system
 - ✓ Unify and declutter the campus
 - ✓ Promote Seattle Center and contribute to economic sustainability
- Community and on-campus stakeholders and Seattle Design Commission were engaged through winter and spring, and feedback was positive. City ADA review is ongoing.
- SEPA checklist was completed, and a Determination of Non-significance was issued in April.

Center Campus Subarea Sign Overlay District – Proposed Signage Program Achievements

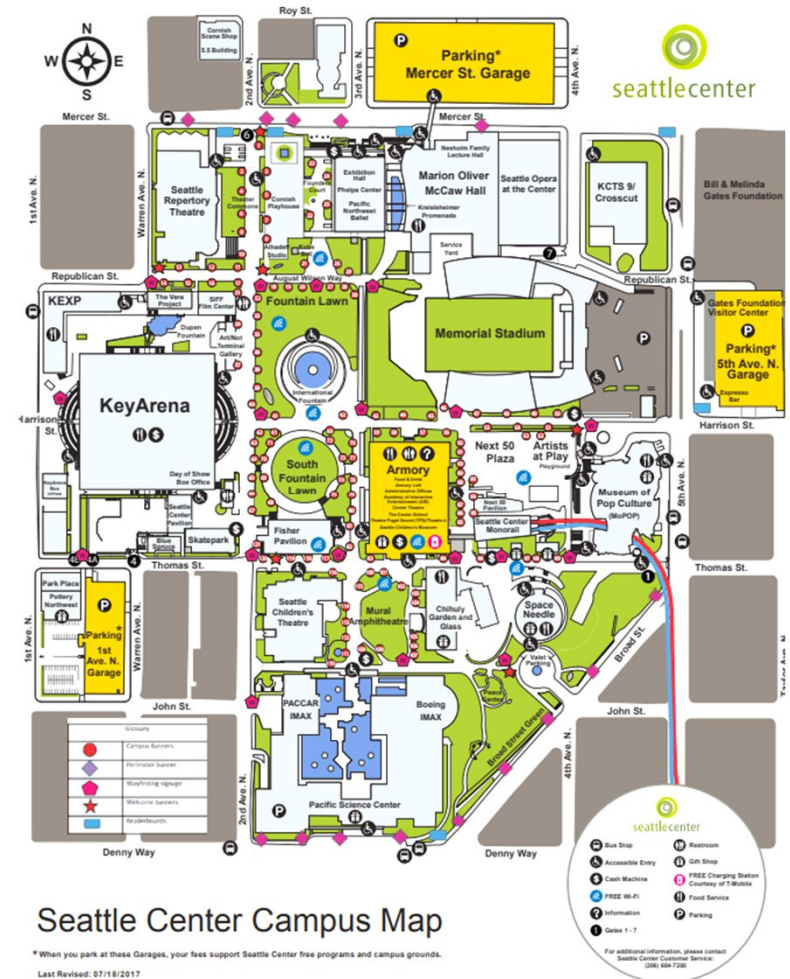
- Updates existing signs.
- Expands digital technology.
- Declutters and consolidates signs.
- Expands capacity to promote community and resident organization events and activities.
- Responds effectively to visitor demands.
- Use of digital signs enables a reduction in the current number of signs and banners.








SEATTLE CENTER EXISTING BANNER LOCATIONS

- Map shows all existing signage on campus
- Includes 120+ vinyl signs
- Signs have proliferated over time
- All current digital signs at end of life
- Many challenges to keeping static signage up to date

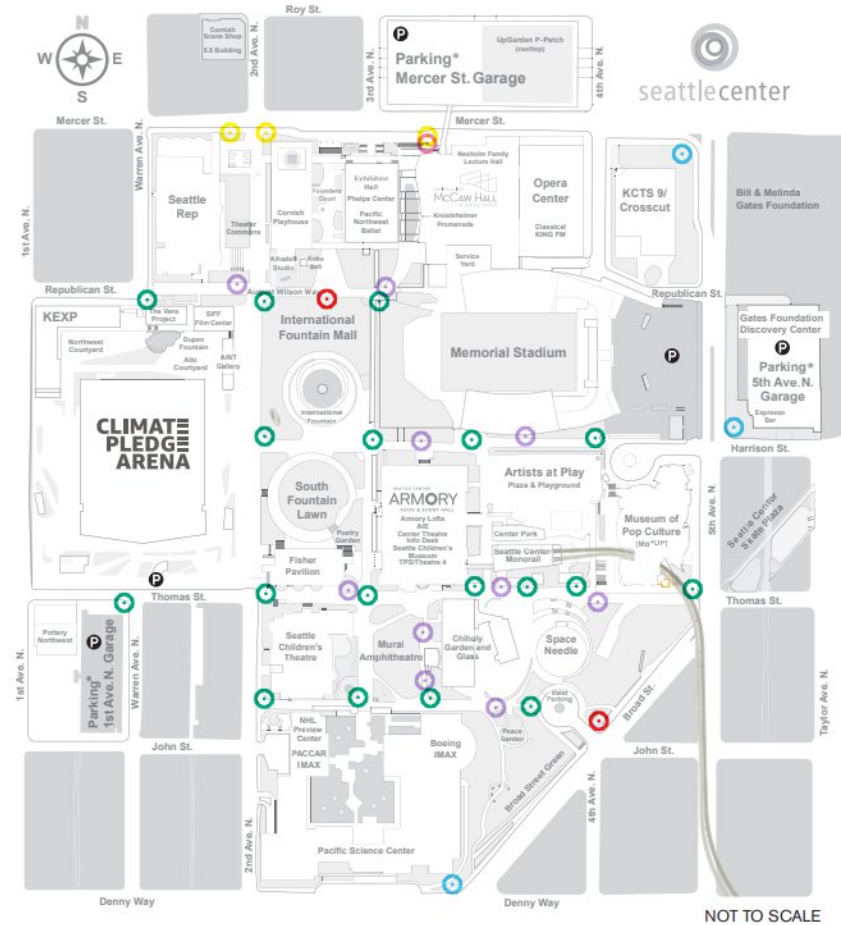
NOT TO SCALE



SEATTLE CENTER NEW CAMPUS SIGN LOCATIONS

	SIGN TYPE	EXISTING	PROPOSED
	WAYFINDING PYLON	18 STATIC	18 DIGITAL
	CAMPUS READERBOARD	3 DIGITAL	3 DIGITAL
	POLE BANNER	120+ VINYL BANNERS	10 DIGITAL
	FACILITY READERBOARD	5 DIGITAL & STATIC	3 DIGITAL
	ART TOUR DISPLAY	0	2 DIGITAL
	DIGITAL POSTER	3 STATIC	1 DIGITAL

- Modernization of signage and new infrastructure
- Digital upgrades to full-color displays
- Eliminates 120+ vinyl signs
- Easy, efficient updates and flexibility
- Declutters signage throughout campus

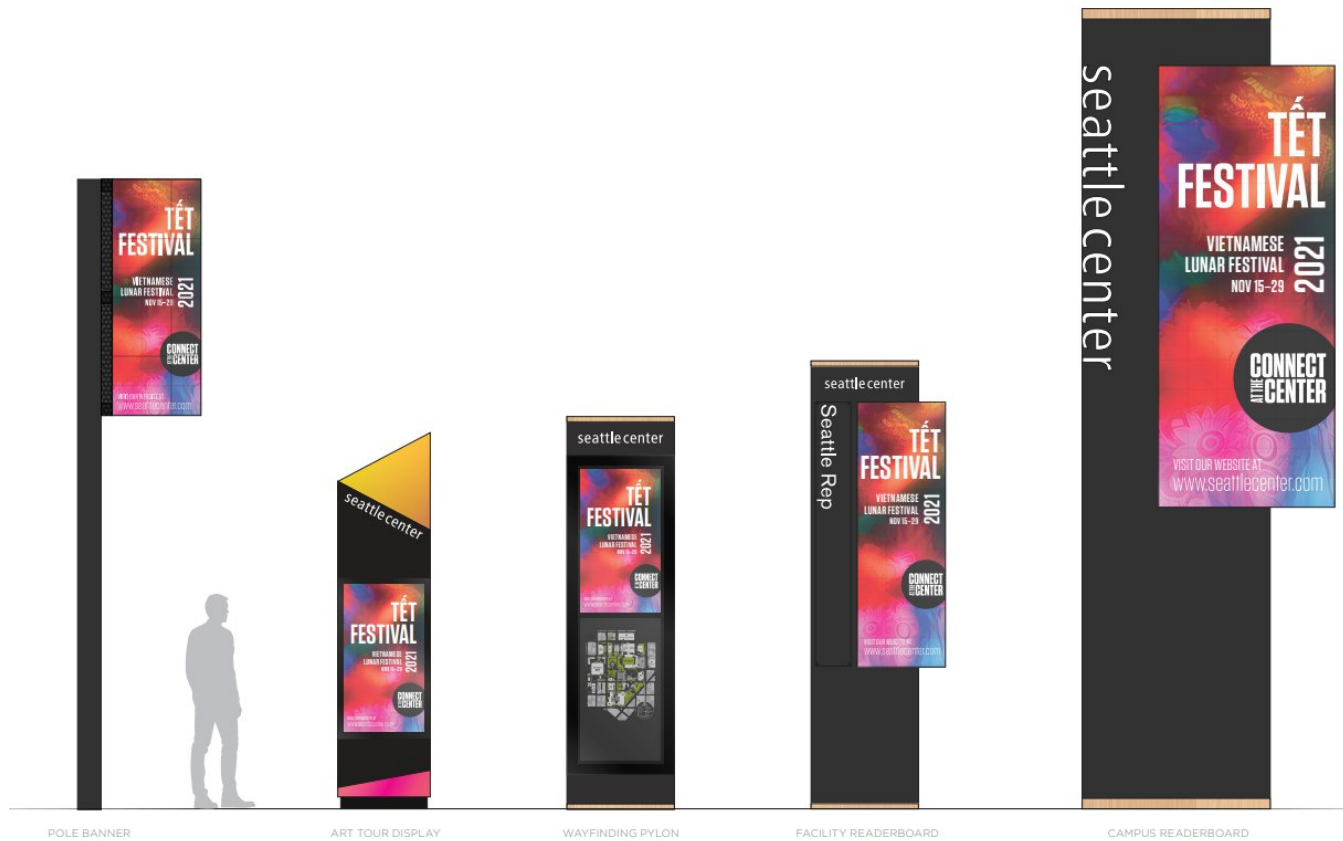


Center Campus Subarea Sign Overlay District – Proposed Sign Program Details

- Seattle Center owns and controls the signs including sign content.
- Signs visible by drivers will use changing image display only and will not use video.
- External illumination must be shielded, and permanent signs can't be flashing or rotating quickly.
- Sign brightness limits are the same as citywide limits.
- Content will support campus activities, public programs, food and drink information, resident organizations, official campus sponsors, wayfinding and safety/emergency response.



Center Campus Proposed Signage Conceptual Designs



- Pole Banner
- Art Tour Display
- Wayfinding Pylon
- Facility Readerboard
- Campus Readerboard



Legislation Text

File #: CB 120032, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to Woodland Park; transferring jurisdiction of a portion of Whitman Avenue N from the Seattle Department of Transportation to Seattle Parks and Recreation for open space, park, and recreation purposes; transferring a portion of Woodland Park adjacent to East Green Lake Way N from Seattle Parks and Recreation to the Seattle Department of Transportation for transportation purposes; and finding, after a public hearing, that the exchange of property meets the requirements of Ordinance 118477, which adopted Initiative 42.

WHEREAS, this portion of Whitman Avenue N right-of-way provides access to Seattle Parks and Recreation's

Woodland Park from Aurora Avenue N and includes an existing paved parking lot and a vegetated median; and

WHEREAS, Seattle Parks and Recreation has maintained this site and has an interest in managing this portion of Whitman Avenue N under Seattle Municipal Code Title 18 for the purposes of public safety, facility maintenance, and event management; and

WHEREAS, the Seattle Department of Transportation and Seattle Parks and Recreation executed a Memorandum of Agreement on August 30, 2018, providing for Seattle Parks and Recreation to install two gates and maintain this portion of Whitman Avenue N; and

WHEREAS, this portion of Whitman Avenue N is not currently required for transportation purposes; and

WHEREAS, transfer of jurisdiction of this portion of Whitman Avenue N to Seattle Parks and Recreation, subject to the conditions in this ordinance, is a desirable public use supported by the Director of Transportation; and

WHEREAS, this portion of Woodland Park adjacent to East Green Lake Way N is needed by the Seattle

Department of Transportation to build a protected bicycle lane; and

WHEREAS, this portion of Woodland Park is currently a grass median between the parking lot and East Green Lake Way N, and its transfer will not negatively impact the park; and

WHEREAS, transfer of jurisdiction of this portion of Woodland Park to the Seattle Department of Transportation, subject to the conditions in this ordinance, is a desirable public use supported by the Superintendent of Parks and Recreation; and

WHEREAS, the proposed land exchange meets the requirements of Ordinance 118477, also known as Initiative 42, providing land equivalent in size, value, location, and usefulness in the vicinity, serving the same community and the same park purposes; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. The City Council finds that an exchange of certain park property in Woodland Park for comparable property is necessary because there is no reasonable and practical alternative for the development of a protected bicycle lane along East Green Lake Way N, and such an exchange will result in the City receiving replacement property equivalent in size, value, location, and usefulness in the vicinity, serving the same community and same park purposes, as required by Ordinance 118477.

Section 2. The Director of the Seattle Department of Transportation (SDOT) recommends, and the City Council finds, that the portion of Whitman Avenue N right-of-way between Aurora Avenue N and Whitman Place N, as described in Section 3 of this ordinance and in Exhibit A, Whitman Avenue N Transfer of Jurisdiction Map, is not currently needed for transportation purposes and that transfer of jurisdiction to Seattle Parks and Recreation (SPR) for inclusion into Woodland Park until needed for transportation purposes is a desirable public use.

Section 3. Subject to the conditions and limitations in Sections 4 through 6 of this ordinance, the administrative jurisdiction of the portion of Whitman Avenue N right-of-way described below is transferred, without charge, from SDOT to SPR for open space, park, and recreation purposes:

All that portion of Whitman Avenue North between the easterly margin of Aurora Avenue North as it crosses the intersection of Aurora Avenue North and Whitman Avenue North and the southeasterly margin of Whitman Place North as it crosses the intersection of Whitman Place North and Whitman Avenue North as legally described as:

That portion of Blocks 124, 118 & 108 of the Supplemental Plat of Woodland Park Addition recorded in Volume 10, Page 151 of Surveys, in the North West 1/4 of Section 7, T.25N., R.4E., W. M. records of King County, Washington, more particularly described as follows:

COMMENCING at the found monument at the intersection of Linden Ave. N. & N. 59th Street blocks 124 & 125 of said plat, thence South 88° 34' 14" East along the centerline of N. 59th Street, a distance of 305.65 feet to the found monument at the intersection of N. 59th Street & Aurora Ave. N.; thence South 01° 26' 56" West along the centerline of Aurora Ave. N, a distance of 30.02 feet: thence leaving said centerline North 88° 34' 14" East, a distance of 53.00 feet to the Easterly right of way of Aurora Ave. N.

and the **TRUE POINT OF BEGINNING**; thence North 01° 26' 57" East along said Easterly right of way, a distance of 840.14 feet more or less to the North right of way of N. 62nd Street; thence South 88° 34' 04" East along said right of way, a distance of 91.02 feet to the Easterly right of way of Whitman Ave. N.; thence South 01° 25' 07" West along said Whitman right of way, a distance of 840.14 feet to the Southerly right of way of N. 59th Street; thence North 88° 34' 14" West along said N. 59th Street right of way, 91.47 feet more or less to the **POINT OF BEGINNING**.

Contains approximately 76,659 square feet or 1.76 acres.

Section 4. SPR shall be responsible for all costs associated with development, operation, claim management, and maintenance of the transferred area.

Section 5. SPR shall maintain the transferred area, including the maintenance of the trees and vegetation in the median, consistent with the maintenance standards of other parks in the park and recreation system and shall operate the transferred area in accordance with Seattle Municipal Code Chapter 18.12, as amended, if applicable. The transferred area shall be open to public access on the same terms and to the same extent as Woodland Park. Unless otherwise provided in a Superintendent's rule or pursuant to a future ordinance, the transferred area shall be subject to all the rules, regulations, and codes that apply to or govern the use of Woodland Park.

Section 6. SPR's jurisdiction includes the right to require compensation or repair or replacement for any damage to improvements within this portion, including surfaces, structures, park furnishings, or vegetation,

whether caused by permittees, other City departments or contractors, or malfunctioning utilities.

Section 7. Subject to the conditions and limitations in Section 8 of this ordinance, the administrative jurisdiction of the portion of Woodland Park described below is transferred, without charge, from SPR to SDOT for transportation purposes:

That portion of Woodland Avenue (Green Lake Way N) per the supplemental plat of Woodland Park addition to the City of Seattle, Washington, recorded in volume 5 of plats at page 19, records of King County, said street situated in the city of Seattle, King County, Washington, condemned, taken and appropriated by the City of Seattle for the purpose of public parkway and boulevard, per City of Seattle Ordinance no. 18467, described as follows:

The westerly 3.00 feet of the easterly 63.00 feet adjoining and parallel to the easterly margin of Green Lake Way N (Interlake Avenue N) (Woodland Avenue), from the centerline of N 51st Street extended westerly, north 1,083.78 feet to the northerly line of the said supplemental plat of Woodland Park addition to the City of Seattle, Washington.

Containing 3,251 square feet, or 0.075 acres, more or less.

Situated in the City of Seattle, King County, Washington.

Section 8. SDOT shall be responsible for all costs associated with development, operation, claim management, and maintenance of the transferred area.

Section 9. This ordinance shall take effect and be in force 30 days after its approval by the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it shall take effect as provided by Seattle Municipal Code Section 1.04.020.

Passed by the City Council the _____ day of _____, 2021, and signed by me in open session in authentication of its passage this ____ day of _____, 2021.

President _____ of the City Council

Approved / returned unsigned / vetoed

this _____ day of _____, 2021

Jenny A. Durkan, Mayor

Filed by me this _____ day of _____, 2021.

Monica Martinez Simmons, City Clerk

(Seal)

Attachments:

Exhibit A - Whitman Avenue N Transfer of Jurisdiction Map

Exhibit B - Woodland Park Transfer of Jurisdiction Map

Exhibit A Whitman Avenue N Transfer of Jurisdiction Map



Exhibit B Woodland Park Transfer of Jurisdiction Map



SUMMARY and FISCAL NOTE*

Department:	Dept. Contact/Phone:	CBO Contact/Phone:
Parks & Recreation	Lise Ward/733-9106	Anna Hurst/733-9317

** Note that the Summary and Fiscal Note describes the version of the bill or resolution as introduced; final legislation including amendments may not be fully described.*

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to Woodland Park; transferring jurisdiction of a portion of Whitman Avenue N from the Seattle Department of Transportation to Seattle Parks and Recreation for open space, park, and recreation purposes; transferring a portion of Woodland Park adjacent to East Green Lake Way N from Seattle Parks and Recreation to the Seattle Department of Transportation for transportation purposes; and finding, after a public hearing, that the exchange of property meets the requirements of Ordinance 118477, which adopted Initiative 42.

Summary and background of the Legislation: This proposed legislation authorizes the exchange of property between Seattle Parks and Recreation (SPR) and Seattle Department of Transportation (SDOT) within Woodland Park. SDOT is developing protected bike lanes (PBLs) along East Green Lake Way N. After extensive analysis, it was determined that there was no reasonable and practical alternative to needing 3 feet of SPR property along East Green Lake Way N for that development.

Once the threshold of no reasonable alternative is met, Ordinance 118477 sets forth the following direction “the City shall at the same time or before receive in exchange land or a facility of equivalent or better size, value, location and usefulness in the vicinity, serving the same community and the same park purposes.”

SPR recommends the exchange of a property between SPR and SDOT at Woodland Park. SPR has determined the proposed exchange properties are of equivalent or larger size, value and serving the same usefulness and park purpose. The exchange is necessary because there is no reasonable and practical alternative for development of the PBL. In accordance with Ordinance 118477, the City Council, through its Public Assets and Native Communities Committee, will hold a public hearing regarding an exchange of property between the SPR and SDOT.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? Yes No

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation amend the Adopted Budget? Yes No

Does the legislation have other financial impacts to The City of Seattle that are not reflected in the above, including direct or indirect, short-term or long-term costs?

No

Is there financial cost or other impacts of *not* implementing the legislation?

Without this property trade, the development of the PBLs on East Green Lake Way N will either not be constructed or will have additional cost and impact to the community.

4. OTHER IMPLICATIONS

a. Does this legislation affect any departments besides the originating department?

No

b. Is a public hearing required for this legislation?

Yes

c. Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required for this legislation?

No

d. Does this legislation affect a piece of property?

Yes, See maps attached.

e. Please describe any perceived implication for the principles of the Race and Social Justice Initiative. Does this legislation impact vulnerable or historically disadvantaged communities? What is the Language Access plan for any communications to the public?

N/A

f. Climate Change Implications

1. Emissions: Is this legislation likely to increase or decrease carbon emissions in a material way?

This transfer of property will preserve dozens of existing mature trees adjacent to Green Lake Park, which act as a crucial natural barrier and air pollution filter to Highway 99. In addition, the property transferred to SDOT will not remove any trees, but will create a protected bike lane, likely to reduce vehicle trips and thus emissions. Not implementing this legislation will create a barrier to completing the protected bike lane along Green Lake, a missed opportunity for carbon-free transportation to one of Seattle's most popular parks.

- 2. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle’s resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.**

The proposed legislation will not directly increase or decrease Seattle’s resiliency to climate change in a material way. However, as stated above, it will allow for improved bicycle access while also maintaining green infrastructure, actions identified by the City to support resiliency.

- g. Program goals: N/A**

List attachments/exhibits below:

N/A

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

..title

AN ORDINANCE relating to Woodland Park; transferring jurisdiction of a portion of Whitman Avenue N from the Seattle Department of Transportation to Seattle Parks and Recreation for open space, park, and recreation purposes; transferring a portion of Woodland Park adjacent to East Green Lake Way N from Seattle Parks and Recreation to the Seattle Department of Transportation for transportation purposes; and finding, after a public hearing, that the exchange of property meets the requirements of Ordinance 118477, which adopted Initiative 42.

..body

WHEREAS, this portion of Whitman Avenue N right-of-way provides access to Seattle Parks and Recreation’s Woodland Park from Aurora Avenue N and includes an existing paved parking lot and a vegetated median; and

WHEREAS, Seattle Parks and Recreation has maintained this site and has an interest in managing this portion of Whitman Avenue N under Seattle Municipal Code Title 18 for the purposes of public safety, facility maintenance, and event management; and

WHEREAS, the Seattle Department of Transportation and Seattle Parks and Recreation executed a Memorandum of Agreement on August 30, 2018, providing for Seattle Parks and Recreation to install two gates and maintain this portion of Whitman Avenue N; and

WHEREAS, this portion of Whitman Avenue N is not currently required for transportation purposes; and

WHEREAS, transfer of jurisdiction of this portion of Whitman Avenue N to Seattle Parks and Recreation, subject to the conditions in this ordinance, is a desirable public use supported by the Director of Transportation; and

WHEREAS, this portion of Woodland Park adjacent to East Green Lake Way N is needed by the Seattle Department of Transportation to build a protected bicycle lane; and

1 WHEREAS, this portion of Woodland Park is currently a grass median between the parking lot
2 and East Green Lake Way N, and its transfer will not negatively impact the park; and

3 WHEREAS, transfer of jurisdiction of this portion of Woodland Park to the Seattle Department
4 of Transportation, subject to the conditions in this ordinance, is a desirable public use
5 supported by the Superintendent of Parks and Recreation; and

6 WHEREAS, the proposed land exchange meets the requirements of Ordinance 118477, also
7 known as Initiative 42, providing land equivalent in size, value, location, and
8 usefulness in the vicinity, serving the same community and the same park purposes;

9 NOW, THEREFORE,

10 **BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:**

11 Section 1. The City Council finds that an exchange of certain park property in Woodland
12 Park for comparable property is necessary because there is no reasonable and practical
13 alternative for the development of a protected bicycle lane along East Green Lake Way N, and
14 such an exchange will result in the City receiving replacement property equivalent in size, value,
15 location, and usefulness in the vicinity, serving the same community and same park purposes, as
16 required by Ordinance 118477.

17 Section 2. The Director of the Seattle Department of Transportation (SDOT)
18 recommends, and the City Council finds, that the portion of Whitman Avenue N right-of-way
19 between Aurora Avenue N and Whitman Place N, as described in Section 3 of this ordinance and
20 in Exhibit A, Whitman Avenue N Transfer of Jurisdiction Map, is not currently needed for
21 transportation purposes and that transfer of jurisdiction to Seattle Parks and Recreation (SPR) for
22 inclusion into Woodland Park until needed for transportation purposes is a desirable public use.

1 Section 3. Subject to the conditions and limitations in Sections 4 through 6 of this
2 ordinance, the administrative jurisdiction of the portion of Whitman Avenue N right-of-way
3 described below is transferred, without charge, from SDOT to SPR for open space, park, and
4 recreation purposes:

5 All that portion of Whitman Avenue North between the easterly margin of Aurora
6 Avenue North as it crosses the intersection of Aurora Avenue North and Whitman
7 Avenue North and the southeasterly margin of Whitman Place North as it crosses the
8 intersection of Whitman Place North and Whitman Avenue North as legally described as:

9 That portion of Blocks 124, 118 & 108 of the Supplemental Plat of Woodland Park
10 Addition recorded in Volume 10, Page 151 of Surveys, in the North West 1/4 of Section
11 7, T.25N., R.4E., W. M. records of King County, Washington, more particularly
12 described as follows:

13 **COMMENCING** at the found monument at the intersection of Linden Ave. N. & N.
14 59th Street blocks 124 & 125 of said plat, thence South 88° 34' 14" East along the
15 centerline of N. 59th Street, a distance of 305.65 feet to the found monument at the
16 intersection of N. 59th Street & Aurora Ave. N.; thence South 01° 26' 56" West along the
17 centerline of Aurora Ave. N, a distance of 30.02 feet: thence leaving said centerline
18 North 88° 34' 14" East, a distance of 53.00 feet to the Easterly right of way of Aurora
19 Ave. N.

20 and the **TRUE POINT OF BEGINNING**; thence North 01° 26' 57" East along said
21 Easterly right of way, a distance of 840.14 feet more or less to the North right of way of
22 N. 62nd Street; thence South 88° 34' 04" East along said right of way, a distance of 91.02
23 feet to the Easterly right of way of Whitman Ave. N.; thence South 01° 25' 07" West
24 along said Whitman right of way, a distance of 840.14 feet to the Southerly right of way
25 of N. 59th Street; thence North 88° 34' 14" West along said N. 59th Street right of way,
26 91.47 feet more or less to the **POINT OF BEGINNING**;

27 **EXCEPT Woodland Place North**

28 Contains approximately ~~76,659~~66,681 square feet or 1.~~76~~53 acres.

29 Section 4. SPR shall be responsible for all costs associated with development, operation,
30 claim management, and maintenance of the transferred area.

31 Section 5. SPR shall maintain the transferred area, including the maintenance of the trees
32 and vegetation in the median, consistent with the maintenance standards of other parks in the
33 park and recreation system and shall operate the transferred area in accordance with Seattle

1 Municipal Code Chapter 18.12, as amended, if applicable. The transferred area shall be open to
2 public access on the same terms and to the same extent as Woodland Park. Unless otherwise
3 provided in a Superintendent’s rule or pursuant to a future ordinance, the transferred area shall be
4 subject to all the rules, regulations, and codes that apply to or govern the use of Woodland Park.

5 Section 6. SPR’s jurisdiction includes the right to require compensation or repair or
6 replacement for any damage to improvements within this portion, including surfaces, structures,
7 park furnishings, or vegetation, whether caused by permittees, other City departments or
8 contractors, or malfunctioning utilities.

9 Section 7. Subject to the conditions and limitations in Section 8 of this ordinance, the
10 administrative jurisdiction of the portion of Woodland Park described below is transferred,
11 without charge, from SPR to SDOT for transportation purposes:

12 That portion of Woodland Avenue (Green Lake Way N) per the supplemental plat of
13 Woodland Park addition to the City of Seattle, Washington, recorded in volume 5 of plats
14 at page 19, records of King County, said street situated in the city of Seattle, King
15 County, Washington, condemned, taken and appropriated by the City of Seattle for the
16 purpose of public parkway and boulevard, per City of Seattle Ordinance no. 18467,
17 described as follows:

18 The westerly 3.00 feet of the easterly 63.00 feet adjoining and parallel to the easterly
19 margin of Green Lake Way N (Interlake Avenue N) (Woodland Avenue), from the
20 centerline of N 51st Street extended westerly, north 1,083.78 feet to the northerly line of
21 the said supplemental plat of Woodland Park addition to the City of Seattle, Washington.

22 Containing 3,251 square feet, or 0.075 acres, more or less.

23 Situated in the City of Seattle, King County, Washington.

24 Section 8. SDOT shall be responsible for all costs associated with development,
25 operation, claim management, and maintenance of the transferred area.

1 Section 9. This ordinance shall take effect and be in force 30 days after its approval by
2 the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it
3 shall take effect as provided by Seattle Municipal Code Section 1.04.020.

4 Passed by the City Council the _____ day of _____, 2021,
5 and signed by me in open session in authentication of its passage this _____ day of
6 _____, 2021.

7 _____
8 President _____ of the City Council

9 Approved/returned/signed this _____ day of _____, 2021.

10 _____
11 Jenny A. Durkan, Mayor

12 Filed by me this _____ day of _____, 2021.

13 _____
14 Monica Martinez Simmons, City Clerk

15 (Seal)

16 Attachments:
17 Exhibit A – Whitman Avenue N Transfer of Jurisdiction Map
18 Exhibit B – Woodland Park Transfer of Jurisdiction Map

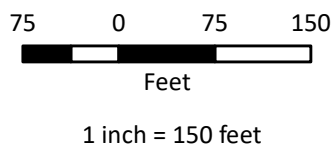


City of Seattle

Woodland Park - Whitman Ave N TJO

Legend

- Park
- Parcel Boundary



©2021, CITY OF SEATTLE. All rights reserved.

No warranties of any sort, including accuracy, fitness or merchantability accompany this product.

Map date:
Tuesday, April 20, 2021.

Woodland Park Property Exchange

Seattle Parks and Recreation
Seattle Department of Transportation

City Council Public Assets and Native Communities Committee

June 4, 2021

Seattle Parks and Recreation



Woodland Park Property Exchange: Overview

- Legislation authorizes property exchange between Seattle Parks and Recreation (SPR) and Seattle Dept. of Transportation (SDOT) within Woodland Park.
- SDOT has made street improvements along E Green Lake Way N including bike lane partly on SPR property.
- In exchange, SPR would receive a larger property along Whitman Ave. N on west side of park adjacent to SR99.
- Exchange complies with Initiative 42, which helps preserve City parkland.



Multi-Modal Project & Property Exchange

- SDOT's Green Lake and Wallingford Paving & Multi-Modal Improvements Project
- Street widening and new bike lanes required 3' from SPR grass strip – NE 50th to 57th streets
- Exchange includes property trade & SDOT planting of 50 new trees along parking strip



Narrow park median by 3'.
From 12' to 9' wide

Upgrade all bike lanes to 1-way PBLs.
Per the Bike Master Plan

Add a new signal at Golf.
Transition from 1-way to 2-way PBLs
End at N 46th St Greenway

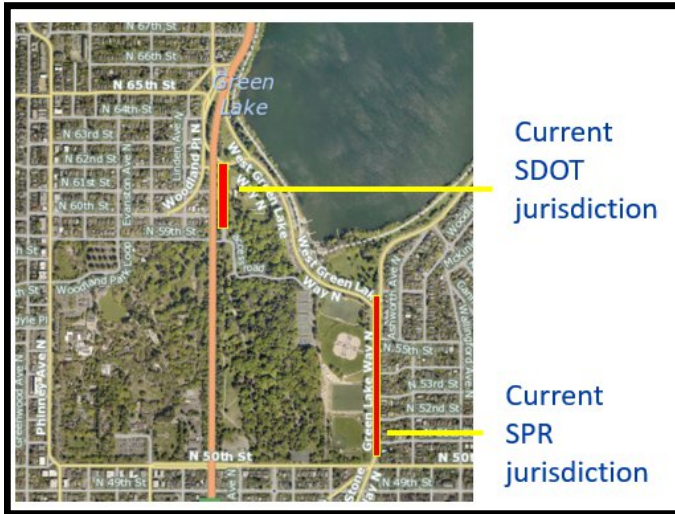
Pros

- Streamline PBLs and transition.
No additional signal needed at 52nd (cost savings)
- Retain 48 parking spaces.
North of 50th: 24 parking spaces (lose 11)
South of 50th: 23 parking spaces (lose 18)
- Enhance green space in park median and at major intersections (at 50th and at Golf).
- Maintain turn lanes.



Woodland Park Exchange

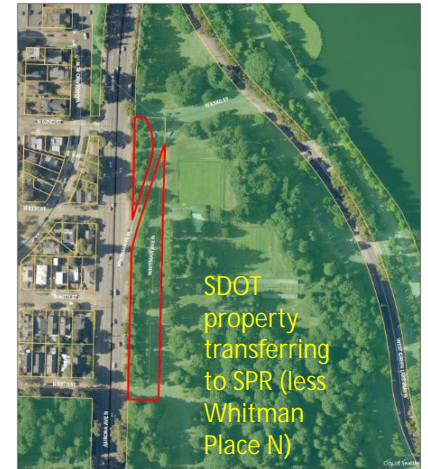
Current jurisdiction



SPR strip along E Green Lake Way to SDOT



SDOT Whitman Ave N prop. to SPR



Questions?





Legislation Text

File #: CB 120072, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE modifying, approving, and confirming the final assessments and assessment roll of Local Improvement District (LID) No. 6751, for the construction of the improvements of LID No. 6751, as provided by Ordinance 125760; levying and assessing a part of the cost and expense thereof against the several lots, tracts, parcels of land, and other property as shown on the final assessment roll; and ratifying and confirming certain prior acts.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Findings. A copy of the findings, conclusions, and decision adopted by the City Council on the proposed Final Assessment Roll and the appeals of multiple appellants from the Hearing Examiner's Recommendation is attached to this ordinance as Attachment 1, and the City Clerk is directed to file the original in Clerk File 314476. The Final Findings and Recommendation ("Final Report") of the Hearing Examiner for The City of Seattle on the Final Assessment Roll for the Waterfront Local Improvement District (LID) No. 6751 (the "Waterfront LID") filed with the City Clerk on February 1, 2021, Attachment 2 to this ordinance, is hereby adopted. The Final Report is filed in Clerk File 321888. The Director of Transportation is hereby directed to modify the Final Assessment Roll in accordance with the Hearing Examiner's Final Report and file the same with the City Clerk. As permitted under Revised Code of Washington (RCW) 35.44.410, the Director of Transportation is further directed to identify any parcel in the Waterfront LID that has been sold in part, subdivided, or merged in the time period between the initial filing of Clerk File 321491, Final Assessment Roll for Waterfront LID, on November 8, 2019, and the date of passage of this ordinance, and to segregate the assessment levied against such land; apportioning the assessment by percent ownership as reflected in the records of the King County Assessor, and to modify the Final Assessment Roll to reflect the apportionment, and

file the same with the City Clerk.

Section 2. The final assessments and the Final Assessment Roll of the Waterfront LID, for the purpose of constructing the improvements of LID No. 6751 (“LID Improvements”) as provided by Ordinance 125760, and as modified in accordance with Section 1 of this ordinance, are hereby approved and confirmed in the total amount of \$174,379,463.

Section 3. Each of the lots, tracts, parcels of land, and other property shown upon the Final Assessment Roll is determined and declared to be specially benefited by the Waterfront LID Improvements 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 City Clerk shall transmit the assessment roll as approved and confirmed to the Director of Finance and Administrative Services for collection. Pursuant to RCW 35.49.010 and Seattle Municipal Code (SMC) 20.04.130, the Director of Finance and Administrative Services shall publish notice once a week for two consecutive weeks, stating that the roll is in the Director’s hands for collection and that all or any portion of the assessment may be paid within 30 days from the date of the first publication of the notice without penalty, interest, or costs. Payment of assessments and interest thereon will be as follows:

A. Payment of Assessments within 30-Day Prepayment Period. Payment of any assessment or payment of any portion of such assessment can be made at any time within 30 days from the date of first publication of such notice without penalty, interest, or cost.

B. Assessments Payable in Installments. Waterfront LID assessments remaining unpaid at the expiration of the 30-day prepayment period shall be payable in accordance with RCW 35.49.020. Interest on Waterfront LID assessments remaining unpaid at the expiration of the 30-day prepayment period shall accrue per annum at an estimated interest rate equal to 6.5 percent. This an estimated interest rate and, notwithstanding SMC 20.04.120, the final rate (the “Interest Rate”) shall be fixed in accordance with RCW 35.49.020 and in

accordance with the ordinance authorizing the issuance and sale of the local improvement bonds (“LID Bond Ordinance”) for the Waterfront LID.

C. Interest-Only Assessment Payments in Years 1 through 10. Pursuant to RCW 35.49.020, the City hereby adopts the ten-year “interest only” provision allowing cities to collect interest-only assessment payments for the first ten years of a local improvement district for all properties. All assessments, or portions of assessments, unpaid after the 30-day period allowed for payment of assessments without penalty or interest may be paid in ten equal installments (“Principal Installments”) beginning with the eleventh year and ending with the twentieth year from the expiration of the 30-day period, together with interest on the unpaid Principal Installments at the Interest Rate. In each of the first ten years after the expiration of the 30-day period, an installment of interest on the principal sum of the outstanding assessment balance, calculated at the Interest Rate, shall be paid and collected. Beginning with the eleventh year, a Principal Installment, together with the interest due on the outstanding principal balance, shall be paid and collected. As a result of this provision, assessment payments due starting in the eleventh year will reflect a significantly increased payment over the payment due in the tenth year because the installments commencing in that eleventh year will include (1) a Principal Installment; plus (2) the interest (calculated at the Interest Rate) on the then total outstanding principal balance; plus (3) any delinquency or penalty amounts due. There is no penalty for prepayment of a portion or all of the principal balance of assessments outstanding at any time; however, a prepayment on any date other than an installment payment date will include interest calculated at the Interest Rate to the next upcoming installment payment date.

D. Delinquent Payments. Any interest or installment not paid when such payment of interest or installment is due shall be considered delinquent. Notwithstanding the provisions of SMC 20.04.130.B, each delinquent installment shall be subject, at the time of delinquency, to a charge of a ten percent penalty levied on interest or both the principal and interest due upon that installment depending on the collection year pursuant to Section 4(B) of this ordinance. All delinquent installments including the penalty levied shall be charged interest

at the Interest Rate. The collection of such delinquent interest payments and installments and foreclosure, including foreclosure on any accelerated obligation to pay the entire assessment, shall be enforced in the manner provided for by law.

Section 5. Deferral of Assessments for Economically Disadvantaged Property Owners. The collection of an assessment upon property assessed by a local improvement district, or any installment thereof, may be deferred as provided in RCW 35.43.250 and 35.54.100, as now existing or hereafter amended, upon the application of a person responsible for the payment of an assessment, who is economically disadvantaged. The terms and conditions for the deferral of collection of such assessments, the persons eligible therefor, the rate of interest, and the duties of the respective City officials and the obligations of the City's previously created Local Improvement Guaranty Fund with respect thereto, shall be in accordance with Chapter 20.12 SMC and with RCW 35.43.250 and 35.54.100 as now existing or hereafter amended.

Section 6. This ordinance shall take effect and be in force 30 days after its approval by the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it shall take effect as provided by Seattle Municipal Code Section 1.04.020.

Section 7. Any act consistent with the authority of this ordinance taken after its passage and prior to its effective date is ratified and confirmed.

Passed by the City Council the _____ day of _____, 2021, and signed by me in open session in authentication of its passage this _____ day of _____, 2021.

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2021.

Jenny A. Durkan, Mayor

Filed by me this _____ day of _____, 2021.

Monica Martinez Simmons, City Clerk

(Seal)

Attachments:

Attachment 1 - Findings, Conclusions and Decision of the City Council of The City of Seattle in the Matter of the Final Assessment Roll for Local Improvement District No. 6751 (Waterfront LID) and the Appeals of Multiple Appellants

Attachment 2 - 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 No. 6751)

**FINDINGS, CONCLUSIONS AND DECISION
OF THE CITY COUNCIL OF THE CITY OF SEATTLE**

In the Matter of the Final Assessment Roll)	C.F. 314476
for Local Improvement District No. 6751)	
(Waterfront LID) and the Appeals of)	FINDINGS, CONCLUSIONS
Multiple Appellants)	AND DECISION
)	

Background

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 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. 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 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 Hearing Examiner 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 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, multiple appellants filed timely appeals from the Initial Report with the City Clerk. 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 Initial Report, the Hearing Examiner recommended the remand of certain properties ("Remanded Properties") to ABS Valuation (the "City Appraiser") for further analysis of its 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 1, 2020 and January 5, 2020 meetings of the Committee to March 2, 2021 and April 6, 2021, 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;
- Provided for appeal of the Final Report by any party who made a timely protest at the initial hearing;
- 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. Those persons who filed timely appeals from the Initial Report and those persons who filed timely appeals from the Final Report are known together as the “Appellants.”

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 heard appeals from the Initial Report and appeals from the Final Report (see Clerk File 321914). If an appeal of the Final Report amended an of appeal of the Initial Report, the submitted appeal materials were considered together for a given case number.

Findings of Fact

The City Council hereby adopts the following Findings of Fact as stated in the Hearing Examiner’s Final Report dated January 29, 2021.

Conclusions

The City Council hereby adopts the Hearing Examiner's Recommendations as stated in the Hearing Examiner's Final Report dated January 29, 2021. Additionally, the Council makes the following further conclusions:

1. The Council has jurisdiction over this matter. Seattle Municipal Code (SMC) 20.04.090.
2. On appeals to the Council, the recommendation of the Hearing Examiner must be accorded substantial weight and the appellant carries the burden of proof. SMC 20.04.090.F.
3. In reviewing appeals, the Council applies the standard of review applied by the Hearing Examiner.
4. Council's review of the appeals "...shall be limited to and shall be based solely upon the record from the hearing..." before the Hearing Examiner. SMC 20.040.090.E
5. Appellants presented testimony to the Hearing Examiner, entered exhibits and received a full and fair hearing on their protest.
6. The Hearing Examiner's recommendations on the protests in his Final Report are supported and accurate.
7. Appellants have failed to demonstrate that the assessment of their property was done on a fundamentally wrong basis or that the assessment was arbitrary and capricious.

Decision

The Final Assessment Roll for Local Improvement District No. 6751 with the revisions recommended by the Hearing Examiner is hereby approved. The City Council's decision on each of the appeals, referenced by Hearing Examiner Case Number, are shown as follows:

- CWF-0015 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0022 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0063 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0067 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0078 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0089 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0094 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0097 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0133 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0134 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0136 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0137 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0149 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0154 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0168 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0171 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0176 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0189 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0204 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0206 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0215 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0216 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0227 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0228 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0230 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0231 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0236 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0243 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0252 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0259 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0265 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0270 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0280 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0283 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0295 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0301 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0314 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0318 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0338 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0353 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0375 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0392 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0410 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0411 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0412 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0413 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0414 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0415 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0416 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0417 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0418 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

CWF-0420 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

- CWF-0421 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0422 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0423 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0425 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0426 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0427 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0429 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0430 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0431 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0432 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0433 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0434 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0435 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0436 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0437 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0438 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0439 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0440 The Hearing Examiner's recommendation is confirmed. The appeal is denied.
- CWF-0441 The Hearing Examiner's recommendation is confirmed. The appeal is denied.

Dated this _____ day of _____, 2021.

City Council President

FILED

7:31 am, Mon, February 01, 2021

OFFICE OF THE CITY CLERK

Seattle Central Waterfront Improvement Program
Local Improvement District
Assessment Hearing
Hearing Examiner Final Recommendation

**FINAL FINDINGS AND RECOMMENDATION
OF THE HEARING EXAMINER FOR THE CITY OF SEATTLE**

I. Overview and Hearing Program

Introduction

On January 28, 2019, the City Council unanimously passed Ordinance 125760, implementing the City’s plan to create a local improvement district (“LID”) for the purpose of partially funding the Seattle Central Waterfront Improvement Program by assessing a part of the cost and expense of certain program improvements against properties identified as specially benefiting from the improvements.

The City of Seattle Office of Hearing Examiner was designated by the City Council to conduct the Waterfront Local Improvement District Assessment Hearing to hear objections from property owners, presentations from the City, and provide a recommendation to the City Council. All oral and written argument, along with evidence submitted as part of an objection or by the City, has been considered by the Hearing Examiner for purposes of making a recommendation to the City Council for its final decision on the assessments.

Where, as here, the City Council has appointed a hearing examiner to oversee the hearing, the hearing examiner “sits as a board of equalization” to consider the objections. SMC 20.04.070(A); RCW 35.44.070, .080. In this case, to be considered at the hearing, objections must have been submitted in writing on or before February 4, 2020. RCW 35.44.110; Seattle, Wash., Resolution 31915. Where a property owner has failed to clearly state the grounds of its objection or failed to timely submit that objection in writing, the objection “shall be conclusively presumed to have been waived.” RCW 35.44.110.

A. Hearing

1. Notice of Hearing and Availability of Record

Notice of the assessment hearing was mailed to property owners whose names appear on the final assessment roll on December 30, 2019. The notice specified the time and place of the assessment hearing as February 4, 2020 and stated that objections must be made in writing and filed with the Clerk on or before the hearing date. The notice identified each property owner’s proposed final assessment and provided information about how to object to the assessment. Finally, as required by RCW 35.44.090, the City published notice of the hearing to the public at large.

The proposed assessments were available on the website of Seattle’s City Clerk beginning November 19, 2019. The Final Special Benefit Study and Addenda were

available on the website of Seattle's Office of the Waterfront and Civic Projects starting January 7, 2020. The City emailed a link to the proposed final assessment roll on December 3, 2019.

2. Hearing Conducted

Approximately 430 property owners (of the 6,238 properties subject to LID assessments) submitted timely objections.¹

To accommodate the objections, the Waterfront Local Improvement District Assessment Hearing was conducted over a series of days (it was continued as a single consolidated hearing for purposes of the record), as follows:

- a. The hearing opened on February 4, 2020 at 9 a.m. in the Seattle City Hall Council Chambers. The hearing opened with some opening comments from the Hearing Examiner concerning the hearing schedule and process. Following the opening statement, Objectors were identified by the amount of time they were requesting to present their objection. Each Objector was allotted the amount of time they requested to present their objection – no time limit was placed on Objector presentations. A group of Objectors needing less than ten minutes each to present their objections completed their presentations on February 4, 2020. Objectors requiring more than ten minutes to present their objections were scheduled for subsequent hearing dates according to the amount of time they requested to present their objection.
- b. The hearing was continued to the following additional dates to hear from individual Objectors and their representatives or witnesses: February 5, 11, 12, 13, 18, 19, 24, 25, and 26; March 3, 5, 10, 11, 12, and 26; and April 2, 13, 14, and 16. These hearing dates were conducted in person in the hearing room of the Office of Hearing Examiner, through March 12, 2020 at which time in person hearings were no longer possible due to the COVID-19 pandemic and the governor's related stay-at-home order. Some witnesses had appeared remotely up to March 12th, but from that time the remainder of the hearing dates were conducted entirely using Zoom for remote hearings.
- c. On June 10, 2020 a prehearing conference was held to allow Objectors participating in cross-examination of City witnesses to coordinate.
- d. The City presented its case in chief on June 18 and 19, 2020.

¹ Case numbers CWF-0001 through CWF-0442 were assigned to objections as they were filed. However, at least 11 Objectors submitted the same objection using multiple means of filing e.g. email, mail in and personal service. Therefore, the actual number of objections is less than 442.

- e. June 23 and 25, with June 26, 2020 were dedicated to cross-examination of City witnesses by Objectors.
- f. July 7, 2020 was the deadline for Objectors to file final briefing to address any issues raised during cross-examination of City witnesses and to submit responses to declarations submitted by the City.
- g. July 14, 2020 was the deadline for the City to submit a reply to Objectors' responding declarations, and the record closed on that date.

Audio and video recordings were maintained for the entire hearing. A transcript of the hearing was produced during the course of the hearing by an independent court reporter service.

B. Scheduling

One Objector filed a Motion for Continuance of Hearing, and many other individual Objectors included a request for continuance as part of their objection. The Objectors alleged that they did not have adequate time to prepare for hearing based on the City's release date of documents and the timing of notice for the hearing relative to the date of the hearing.

Some of the objections filed include the following paragraph or something similar:

Request for Delay of Assessment Hearing. In preparation of this object and appeal, we have been informed that the Final Special Benefit Study, and Addenda Volume had not been made available to property owners until January 4, 2020, although the 237-page Final Study is dated November 18, 2019 and the 214-page Addenda Volume dated November 12, 2019. The Hearing Examiner should continue the final assessment hearings currently set for February 4, 2020 for at least 90 days to allow time for property owners to locate, analyze, and respond to the Final Special Benefit Study.

None of these requests for continuance identified any specific hardship to the Objectors.

The City issued notice of the February 4, 2020 Waterfront LID Assessment Hearing on December 30, 2019. Proposed final Waterfront LID assessments were available on the website of Seattle's City Clerk and Office of the Waterfront and Civic Projects since at least November 19, 2019. In addition, the City sent a link to the proposed final assessment roll via e-mail to a standing property owner listserv on December 3, 2019.

Lastly, the Final Special Benefit Study authored by the City's appraiser (ABS Valuation) and its addenda have been available on the same websites since January 7, 2020.

The Objectors primarily argued that making the Final Special Benefit Study available on January 7, 2020 was not adequate, due to the need to review hundreds of pages of materials in advance of the hearing.

In this case, notice was initiated thirty-six days in advance of the opening of the hearing on February 4, 2020. Most of the relevant materials were provided months in advance of the hearing, with the Final Special Benefit Study being made available four weeks in advance of the hearing. Contrary to Objectors' allegation that they needed to work through hundreds of pages of materials, only a portion of the materials related directly to any particular parcel at issue in an objection, and in some cases the Final Special Benefit Study resulted in a decrease of the assessment for the Objector. The Hearing Examiner determined that there was no special hardship to the Objectors requiring a continuance of the hearing, and the motions were denied.

C. Record

All materials that were submitted for the hearing were posted to the Office of Hearing Examiner website main page, especially for ease of access for Objectors during the hearing. All information from the hearing record, including objections, exhibits submitted, copies of transcripts, and recordings of hearings, were located on a specially established site for this hearing on the Office of Hearing Examiner's website at www.seattle.gov/hearing-examiner.

Some written motions to supplement the record were submitted after an Objector had presented his or her case. Motions were granted where material was non-duplicative of material already submitted by the Objector or of materials submitted by other Objectors that could be cross-referenced, and where the impact on the hearing schedule, record, hearing examiner resources, and other Objectors would be limited.

D. COVID-19 Remote Hearing Processes

The hearing was initiated prior to the start of the pandemic but was in progress when it started and progressed. The first day of the hearing—during which the Hearing Examiner delivered opening remarks, many Objectors presented oral argument for their objections, and all other Objectors were scheduled for later appearances—was conducted in person, as were many individual Objector's presentations to the Hearing Examiner.

However, as the pandemic manifested and then progressed, hearing conditions were modified to accommodate rapidly changing circumstances. The hearing continued with

live presentation of Objectors' cases through the end of February. This completed presentation by all but a handful of Objectors. In early March, the remaining Objectors began to have witness presentation by Skype, with the Hearing Examiner, his staff, and legal counsel for the parties present in the hearing room. The remote platform for presentation was later changed to Zoom when Skype was determined to be inadequate to serve the purposes of a remote hearing (except in the case of a single witness presenting to individuals present in the hearing room). This continued through mid-March, until the only remaining group of Objectors (CWF-0233, CWF-0318, CWF-0409-0441), represented by Perkins Coie LLP, were able to either conclude their live witness testimony or identify witnesses whose testimony could be submitted by declaration. On completion of Objectors' presentations, the remaining portions of the hearing were the City's presentation of its case in chief and cross-examination of the City's witnesses by Objectors.

Initially, with no knowledge concerning the duration of the pandemic, and based on the fact that many Objectors would likely be participating and/or observing the portion of the hearing that included City's presentation and cross-examination of the City's witnesses, the Hearing Examiner set the hearing to be in person for late April. As the governor's stay-at-home order was initially put in place, those dates were continued to May 18–21. When the governor's stay-at-home order was extended, a second continuance set the remaining hearing dates for June 18, 19, 23, 25, and 26.

At a June 10 prehearing conference scheduled to allow time for Objectors cross-examining City witnesses, the Hearing Examiner announced that the hearing would proceed on June 18, 19, 23, 25, and 26 but that this remaining hearing period would be conducted by Zoom. As of early June, it was clear that no date in sight would allow a large group of almost fifty people (perhaps more) to attend a hearing (as of this writing there still is no such possibility within the foreseeable future). This observation, coupled with the Office of Hearing Examiner's increased capacity and skill in conducting remote hearings, the Hearing Examiner elected to proceed to conclude the hearing. Opportunities were also provided to the parties to supplement the record with declarations and responsive briefing.

E. Discovery

At the opening of the hearing, a group of the Objectors requested the opportunity to depose the City appraiser Robert Macauley. It is unusual to conduct depositions in the context of a special assessment hearing, and the Hearing Examiner has never allowed for a deposition of a witness *after* the hearing has opened. However, due to the specificity of the request and time remaining in the extensive hearing, the Hearing Examiner asked the

City to make a good faith effort to make Mr. Macauley available for deposition. The City provided this opportunity, and a number of Objectors participated in deposing him.

F. Cross-Examination of City Witnesses

In April, for scheduling purposes, the Office of Hearing Examiner requested that Objectors indicate if they would be seeking to participate in cross-examination of the City's appraiser and/or other witnesses. Fifty-four Objectors responded in the affirmative. In order to facilitate an efficient hearing, and to ensure that the hearing was meeting the purpose of eliciting evidence to support either Objectors' or the City's cases, the Hearing Examiner qualified participation in cross-examination.

To participate in cross-examination an Objector must (1) have presented expert witness evidence or substantive lay evidence in support of their objection to the special assessment,² and (2) be prepared to coordinate with other cross-examining Objectors to ensure that questioning would not be redundant.

Twenty-nine of the Objectors indicating an interest in participating in cross-examination qualified (the remaining twenty-four had presented no adequate evidence in support of their objections, e.g. most had only filed an objection with no supporting evidence).³

Objectors who would participate in cross-examination were requested to coordinate with each other to ensure that questioning was not redundant and to make additional efforts to determine how the Objectors would organize the cross-examination time they had. The Hearing Examiner convened a prehearing conference on June 10, 2020 for the purpose of providing cross-examining Objectors an opportunity to coordinate.⁴ Exemplary efforts were made by the representatives from Perkins Coie LLP and some of the *pro se* litigants

² Many Objectors only filed statements with no adequate evidence to support the objection, and cross-examination of a City witness could not have elicited the appropriate level of evidence necessary. In addition, all of these Objectors were *pro se*, many had expressed outright disdain and contempt for the City appraiser, and many had made overt but procedurally unsupportable efforts to delay the hearing. Therefore, to ensure against an unruly or combative confrontation that would not serve an evidentiary purpose, the Hearing Examiner determined that qualification to participate in cross-examination was necessary.

³ Two Objectors (CWF-0206 and CWF-0358) were allowed cross-examination for limited purposes due to the limited nature of issues raised in their objections, and/or the limited evidence submitted in support of an issues raised in their objections.

⁴ This prehearing conference was not mandatory. It was provided as an optional opportunity for Objectors who would be participating in cross-examination of the City witnesses to coordinate in accordance with the Hearing Examiner's Amended Order on Hearing Schedule and Cross Examination issued on May 28, 2020 ("Order"). This was an extraordinary offer of time from the Office of Hearing Examiner matching the challenging circumstances of the pandemic—normally it is entirely parties' responsibility to organize themselves.

to coordinate their cross-examination schedule, and cross-examination was completed in an efficient, well-conducted manner within the time allotted.

G. Remand of Hearing Examiner Recommendation

The Hearing Examiner issued Findings and Recommendation for the Seattle Waterfront Program Local Improvement District Assessment on September 8, 2020 (“Initial Recommendation”).

By Resolution 31979, the Seattle City Council (“City Council”) remanded certain properties in the Waterfront LID Assessment to ABS Valuation, the City’s appraiser, for further analysis consistent with the Initial Recommendation. Resolution 31979 provided in part:

Section 1. The City Council (“Council”) remands the following matters to ABS Valuation (“City Appraiser”) for further analysis concerning the valuation of the subject properties consistent 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) dated September 8, 2020 (“Initial Report”): CWF-0133, CWF-0134, CWF-0136, CWF-0168, CWF-0318, CWF-0328, CWF-0329, CWF-0353, CWF-0392, CWF-0413, CWF-0415, CWF-0417, CWF-0418, CWF-0423, CWF-0429, CWF-0436, and CWF-442. The City Appraiser is directed to submit the further analysis concerning valuation of these properties to the Hearing Examiner no later than November 30, 2020.

Section 2. The Council returns jurisdiction to the Hearing Examiner in the matter of the final recommendation on the remanded properties as informed by the further analysis of the City Appraiser. The Hearing Examiner is directed to review the City Appraiser’s further analysis for the properties remanded with this resolution, to hold a hearing pursuant to Seattle Municipal Code (SMC) 20.04.070, 20.04.080, and 20.04.090 providing for opportunity for comment and response by the respective property owners of the remanded properties and to provide notice of the hearing to all property owners of the remanded properties.

Section 3. Following the conclusion of the hearing on the assessment of the remanded properties, the Hearing Examiner shall 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 Findings and Recommendation on the Final Assessment Roll for the Waterfront Local Improvement District (LID #6751) (“Final Report”). The Council directs the Hearing Examiner to file the Final Report with the City Clerk no later than February 1, 2021. Notice of the filing shall be posted

or otherwise made available by the City Clerk or any person designated by the City Clerk to do so under the City Clerk's supervision.

During the prehearing conference the parties identified a schedule for submission of materials and argument to satisfy the procedural requirements called for by City Council Resolution 31979. The parties agreed that written submissions would be adequate, and that oral argument and/or testimony was not necessary. Following various submissions of briefing and declarations from the parties, closing argument from all parties was due January 15, 2021, and the record closed on that date.

II. Findings⁵

1. The Seattle Central Waterfront Improvement Program or "Waterfront Seattle Program," is a \$724 million, multi-year investment program that will include new waterfront features such as a park promenade along the water, a new surface street along Alaskan Way, a rebuild of Pier 58 and Pier 62, an elevated connection from Pike Place Market to the waterfront, and added improvements to east-west connections between downtown and Elliott Bay.
2. The City plans to fund the Waterfront Seattle Program through a variety of sources, including funding from the City budget, state funding, philanthropy, and through the LID.
3. There are six improvements that the City anticipates will be partially funded by the LID: (1) the Promenade, (2) the Overlook Walk, (3) the Pioneer Square Street Improvements, (4) the Union Street Pedestrian Connection, (5) the Pike/Pine Streetscape Improvements, and (6) Pier 58 (collectively, the "LID Improvements").
4. To determine whether a LID would be an appropriate funding mechanism for a portion of the Waterfront Seattle Program costs, the City commissioned ABS Valuation, Inc. ("City appraiser," "ABS Valuation," or "ABS") in August 2016 to perform a special benefit study.
5. In August 2017, ABS Valuation issued the "Waterfront Seattle Project Special Benefit Feasibility Study" ("Feasibility Study") to the City. The Feasibility Study concluded that the proposed improvements would likely provide between \$300 and \$420 million in special benefits to nearby properties.

⁵ The contents of the above "Overview and Hearing Program" section is hereby incorporated as Findings of the Hearing Examiner.

6. The City hired ABS Valuation to perform a study to determine the LID boundary and a preliminary estimate of the special benefits and assessments for properties located within the LID boundary. On May 9, 2018, ABS Valuation issued the “Waterfront Seattle Project Formation Special Benefit/Proportionate Assessment Study for Local Improvement District (LID)” (“Formation Study”) to the City. In the Formation Study, ABS Valuation performed a parcel-by-parcel analysis of the properties in the downtown Seattle area to determine whether any properties would receive a special benefit from the LID Improvements and if so, which ones. While not a direct appraisal for each property within the LID, the parcel-by-parcel analysis assessed properties in accordance with their special benefit and the assessments were roughly proportionate. Based on the Formation Study, ABS Valuation recommended a LID boundary that encompassed approximately 6,200 properties in the downtown Seattle area and estimated a total special benefit to properties within the recommended LID boundary of \$414,714,100.
7. Pursuant to Ordinance 125760, the Waterfront LID will be used to fund \$160 million (plus financing costs) of the total \$330,570,000 cost of the LID Improvements. RCW 35.43.040 allows the City to assess 100% of the entire special benefit. In this case, the affected property owners are being assessed by the City 39.2% of the special benefit each property is estimated to receive.
8. Following the formation of the LID in January 2019, the City commissioned ABS Valuation to perform a Final Special Benefit Study (“Final Special Benefit Study”) to determine the special benefit that each property located within the Waterfront LID boundary would receive from the LID Improvements.
9. The Final Special Benefit Study was issued on November 18, 2019 and determined that the estimated special benefit to the 6,238 assessable properties within the LID is \$447,908,000.
10. A discussion of ABS Valuation’s methodology and results are detailed in the Final Special Benefit Study.
11. Based on the estimates in the Final Special Benefit Study, the City’s Director of Transportation submitted the proposed Waterfront LID final assessment roll to the City Clerk on November 7, 2019.
12. Several Objectors retained Peter Shorett, MAI, of Kidder Mathews to perform an Appraisal Review of the Final Special Benefit Study. Mr. Shorett also prepared a Supplement to his Appraisal Review. Mr. Shorett’s Appraisal Review and Supplement did not provide evidence about the current value of specific properties and did not calculate or quantify the special benefits that would accrue

- to the concerned properties but identified concerns Mr. Shorett had with the Final Special Benefit Study and the credibility of the special benefit calculations therein. The concerns raised by Mr. Shorett are addressed in various sections within the Legal Analysis section below.
13. Harbor Steps and the Helios Apartments commissioned Brian O'Connor, MAI, to perform an Appraisal Review of the ABS Valuation Final Special Benefit Study. As part of his review, Mr. O'Connor conducted an income analysis for these two properties, but he did not perform direct appraisals of the properties compliant with USPAP standards. Mr. O'Connor testified that he has never performed a special benefit study. Additionally, he testified that he had not conducted an independent special benefit analysis for the properties or calculated what benefit, if any, would accrue to the properties as a result of the LID Improvements. Mr. O'Connor provided a general critique of the ABS Valuation Final Special Benefit Study, raising similar arguments as Anthony Gibbons and Peter Shorett, which are addressed below in the Legal Analysis section.
 14. Several Objectors hired Randall Scott of Northwest Property Tax Consultants to perform an Appraisal Review of the ABS Final Special Benefit Study and to provide testimony regarding that review at the assessment hearing. Mr. Scott is not a licensed appraiser, a Member of the Appraisal Institute (MAI) or a Certified Assessment Evaluator (CAE). Mr. Scott's Appraisal Review and testimony critiqued ABS Valuation's Final Special Benefit Study, arguing that the study failed to comply with USPAP standards 5 and 6. Mr. Scott did not provide any evidence or testimony regarding the current market value of the Objectors' properties, or whether those properties would be specially benefitted by the LID Improvements.
 15. The same Objectors that retained Randall Scott retained Benjamin Scott of Northwest Property Tax Consultants to review the special benefits for each of the subject properties. Mr. Scott testified that he is not a licensed appraiser, is not qualified to prepare a mass appraisal, and has never been retained to prepare a special benefit study. He also testified that his reports are not compliant with USPAP standards, as they are not appraisal reviews. Mr. Scott testified that he did not calculate a special benefit for any of the properties under his review or quantify the impact of any conclusions in his reports on the property values.
 16. Eleven objecting hotel properties⁶ retained John Gordon, MAI, of Kidder Mathews to perform Restricted Appraisals of their properties and provide

⁶ Hotel Monaco (CWF-133), Hotel Vintage (CWF-134), Edgewater Hotel (CWF-136), Thompson Hotel/Sequel Apartments (CWF-168), Alexis Hotel (CWF-318), Seattle Hilton (CWF-353), Hyatt Regency Hotel (CWF-413), Sound Hotel/Arrive Apartments (CWF-415), Renaissance Hotel (CWF-418), Hyatt at Olive 8 (CWF-429), and Grand Hyatt Hotel (CWF-436).

testimony regarding the Final Special Benefit Study's value opinions for those properties. Mr. Gordon's appraisals state different, lower current market value opinions than those of the City valuation. This is due in part to Kidder Mathews not valuing the properties in their before LID condition, taking into account changes such as the view amenity provided by the complete removal of the Alaskan Way Viaduct and the surface-level rebuilds of Alaskan Way and Elliot Way – thus in this respect Kidder Mathews's result are not an equal comparison with the City's valuation which took into account before LID conditions. However, Mr. Gordon's testimony concerning valuation was supported by an appraisal review conducted according to USPAP standards, STAR reports, and specific property valuation information. Mr. Gordon is a specialist expert in appraising hotels and in the Initial Recommendation the Hearing Examiner found "his expert opinion, in addition to the specific information he relied on for that opinion, is superior to the opinion and supporting data of the City in its valuation." On remand the City appraiser reviewed the Kidder Mathews Restricted Appraisals for these properties, together with supplemental information provided on some of the ownerships. The primary difference, noted by the City appraiser, between ABS Valuation's original analysis and what was presented by Kidder Mathews, is the average daily room rate ("ADR") used in each analysis. Other factors of the analysis (occupancy rates, expense ratios and overall capitalization rates) are roughly similar. The City appraiser remand analysis included consideration of all data submitted at hearing for these properties. Therefore, the remand analysis benefitted from the expert analysis and specific data (e.g. room rates) that Objectors presented at hearing, and as a result the City analysis was improved on remand.

17. Additional hotel property representatives offered general statements regarding their beliefs about whether the LID Improvements would specially benefit their properties. None of the hotels appraised by Kidder Mathews presented expert testimony about the impact of the LID Improvements on the property values of the hotels. These witnesses, regardless of their expertise in the industry from which they hail, did not present any analysis concerning, or show any expertise in, analysis of special benefits in the context of a special assessment valuation.
18. Some Objectors relied on testimony and evidence from John Crompton, PhD, the author of one of the studies relied upon by ABS Valuation in determining special benefits, as well as the GIS mapping work of Ellen Kersten, PhD. Dr. John Crompton testified regarding his impression of ABS Valuation's use of his study in assessing special benefits. Dr. Crompton, in turn, relied on Dr. Kersten's GIS mapping as part of his review of the Final Special Benefit Study.
19. Mr. Macaulay explained that ABS addressed the rebuild of Alaskan Way (and removal of the viaduct) and other changes in the Final Special Benefit Study. For

example, in the Final Special Benefit Study, the “before” condition did not assign any special benefit due to the view amenity provided by the removal of the viaduct; any benefit from the removal of the viaduct was included in the “before” values.

Mr. Macaulay testified that in the Final Special Benefit Study ABS did not apply a percentage to arrive at the “with LID” or “after LID” values. Instead, ABS calculated the value lift for each property in dollar terms. A percentage did result from this process, and this was shown in the spreadsheets in the Final Special Benefit Study to demonstrate the calculated increase in value as a percentage, not as a pre-applied formulaic percentage.

20. Mr. Macaulay testified that the Final Special Benefit Study’s conclusion that the LID Improvements will improve the quality of the waterfront area is supported by the economic studies ABS reviewed. He also indicated that increased access to the waterfront is one aspect of the LID Improvements that will contribute to an increase in the subjective quality of the waterfront.
21. The City’s witnesses testified that ABS utilized over twenty-five studies and reports in its research (including peer-reviewed research, independent and municipal economic reports, studies of completed civic projects, etc.), in addition to market participant interviews and market research of comparable projects. For example, ABS studied projects such as the Boston Rose Kennedy Greenway, the San Francisco Embarcadero, and Portland’s Tom McCall Waterfront Park, among others. ABS’s review of the Boston Rose Kennedy Greenway included a peer-reviewed research report completed by Kayo Tajma at Tufts University entitled “New Estimates of the Demand for Urban Green Space: Implications for Valuing the Environmental Benefits of Boston’s Big Dig Project,” an HR&A economic report about the Rose Kennedy Greenway, articles about the observed changes in real estate values attributable to the greenway published in the New York Times, City of Boston economic impact reports, and most importantly, interviews with real estate professionals working within the direct Boston market. ABS also reviewed various articles, market data, interviews, research papers, and economic reports for each of the project market areas that it studied. The data from these studies and reports were utilized to support ABS’s determination that direct real estate value gains at a distance of up to four blocks were attributable to the Waterfront LID Improvements. The research reports ABS reviewed stated that their findings were averages and/or general summations of benefit areas that took into account many variables, including geography, the varying lengths of city blocks, and other overall market influences.
22. The City’s appraisal experts explained that they spent a great deal of time understanding the exact specifics of the proposed LID Improvements (e.g. direct

- hardscape elements, maintenance/safety support, overall quality, etc.) within the proposed project and how those improvements would interact with the unique market influences located within the LID. They indicated that they walked the entire proposed project area and abutting market (taking pictures, making notes of conditions and influences, etc.), looked at topographical and traffic maps, and interviewed current market participants to understand how all of these components influence the general market area. This site-specific research was done so that ABS could understand how the LID market area was similar or different to the market areas researched within the various reports and comparable project areas discussed above. ABS then compared the projects in the market studies to the elements in the LID to understand how improvements like those involved in the LID would impact real estate marketing times, demand, and overall property values.
23. Mr. Macaulay testified that ABS looked for similar properties in other projects as much as possible and in those cases was able to perform some matched pair analysis; because of the unique elements of the Waterfront LID Improvements, however, a matched pair was not always possible to identify. He indicated that where matched pairs were unavailable, ABS compared elements of the case studies identified in the Final Special Benefit Study to the elements at issue in the LID project to determine what impact such elements would have on the values of the properties.
 24. Mr. Macaulay testified that the LID boundary was based on ABS's Formation Study, which considered which properties would receive a special benefit from the LID Improvements. As a result, the LID boundary represents the extent to which, in the opinion of the City's appraiser, there is a measurable special benefit. Mr. Macaulay testified that this analysis was supported by the studies and market data that ABS reviewed described above. There is no statutory requirement that the City limit the LID to properties directly abutting, or within a certain distance of, the LID Improvements. Physical proximity may be an important element of the special benefit analysis for a property, but it is not the only consideration. Other relevant factors in determining whether the property specially benefits (i.e., increases in value) include its use, size, and condition.
 25. Mr. Macaulay testified to the fact that the Final Special Benefit Study expressly specifies that ABS considered the impact of lost parking in its special benefit analysis. Mr. Macaulay also testified that he had received sufficient details and information from the City to render an opinion of value and that the precise timing of construction would not materially impact his value conclusions.
 26. The City's experts testified that their research demonstrated that the streetscape updates along the Pike/Pine corridor and other connector streets have attributable

- value impacts. That research included the City of New York commissioned report “The Economic Benefits of Sustainable Streetscape.”
27. The City’s expert appraiser testified that there is no industry standard margin of error for a mass appraisal and that the special benefits in the Final Special Benefit Study are measurable, despite the fact that the percentage increases appear small.
 28. Mr. Macaulay’s testimony and the Final Special Benefit Study with supporting data demonstrate that the Study complied with the requirements of USPAP including Standards 1, 2, 5, and 6.
 29. Mr. Macaulay testified that ABS did not use square footage alone to value the properties because ABS was required to determine the current market value of each property, which requires the inclusion of any improvements on the properties at the time of the appraisal. As a result, ABS valued each property based on the bundle of rights existing at the date of value, including any improvements.
 30. The economic studies relied upon by ABS in its Final Special Benefit Study support ABS’s conclusion that the properties in the LID boundary will specially benefit from the LID Improvements. Mr. Macaulay testified that the economic studies provided useful confirmation that the LID Improvements would likely provide benefits to surrounding properties of a similar kind as those researched in comparative projects. He testified that from this research, ABS determined that the property surrounding the Improvements would see a special benefit through increased property value.
 31. The record demonstrates that ABS is highly experienced and competent at completing mass appraisals. Mr. Macaulay stated that he had conducted more than 120 LID appraisals in Washington State during the last thirty years. No appraiser or financial expert presenting for Objectors demonstrated adequate, and certainly not equal, mass appraisal experience. While the mass appraisal in this case presented unique elements (including its significant scope) that may have been new to ABS in a mass appraisal, its experience in conducting mass appraisals nonetheless remains significantly beyond any other expert presenter in the hearing.
 32. The City presented evidence in response to Dr. Crompton’s assertions and testimony about the City’s use of his study. Essentially, the City argued that assertions that the Final Special Benefit Study did not accurately reflect Dr. Crompton’s study were not relevant, because the study was only one source of information for the Final Special Benefit Study. For example, Dr. Crompton pointed out that his study relied on standard city blocks (to the degree there is a standard), whereas City of Seattle blocks are longer than these standards—

therefore, if the City relied on his study, then the measure of special benefit from LID Improvements should be a distance in keeping with Dr. Crompton's standards. The City's experts testified that the distance and value conclusions contained in the Final Special Benefit Study do not represent a direct application of Dr. Crompton's research. In his declaration dated April 30, 2020, Mr. Macaulay stated:

The LID boundary and value conclusions contained in the Special Benefit Studies do not represent a direct application of Dr. Crompton's work. In my professional opinion, it would be inappropriate to rely on any single study to support a special benefit study let alone any type of mass appraisal.

Declaration of Robert Macaulay April 30, 2020 at 5.

And,

A direct application of Dr. Crompton's research would also have been inappropriate in this context because the LID Improvements contain a mix of park and streetscape amenities and the LID includes both commercial and residential properties. In my professional opinion, it is reasonable to rely on elements of Dr. Crompton's research when analyzing the potential value lift associated with the park amenities included in the LID Improvements.

Id.

In addition, Dr. Crompton opined that the view amenity provided by the removal of the viaduct would make it difficult for the LID Improvements to provide additional value. However, Dr. Crompton did not complete any site-specific analysis of the area in relation to the Waterfront LID Improvements, subject properties, or special benefits. Mr. Macaulay testified that the City's research included analysis of comparable projects with similar view amenities where streetscape and park improvements still increased property values, rebutting Dr. Crompton's opinion.

33. Marshall Foster, director of the Office of the Waterfront and Civic Projects, testified on behalf of the City. Mr. Foster described various aspects of planning for the proposal including plans for maintaining the waterfront following completion. Mr. Foster also described the environmental review that has been completed for the proposed Waterfront LID Improvements. Mr. Foster indicated

that State Environmental Policy Act (“SEPA”) review had been completed for many elements of the proposal and that additional review would occur at the appropriate permitting phase for certain specific portions of the proposal.

34. Objector representatives and individual property owners of Waterfront Landings Condominium raised the following argument (or similar):

The Special Benefit assessments assigned to the Waterfront Landings Condominium (WFL) parcels are inaccurate and do not reflect the detriments and decreases to both Before and After (With and Without) property values caused by the Pine Street Connector Road and the Overlook Walk.

The argument is that the Pine Street Connector Road and the Overlook Walk will have negative impacts on views from the condominium units and that these negative impacts were not considered by the City appraiser. The Objectors identify issues with the background data from the City and also opine that there is no measurable difference between the before and after valuations. The objection further argues that the unique nature of the property was not considered by the City appraiser (e.g. they argue that the City appraiser considered the structure a square high rise with corner units, when in fact that is not the case).

The objection is supported by a comment letter from appraiser Anthony Gibbons dated April 3, 2019. The letter does not provide a special benefit analysis for the property and is not a property-specific appraisal for valuation. However, the letter does reiterate Objectors’ concerns regarding view blockage and the lack of consideration of this issue by the City appraisal.

The City appraiser Mr. Macaulay testified that the City appraisal did consider these negative impacts.

35. On remand, the City appraiser conducted further analysis, including reviews of “research, factual data and valuation analysis pertaining to the 17 Remanded Properties.” Declaration of Robert J. Macaulay, Regarding Remanded Properties dated December 4, 2020. Following the revised analysis the City appraiser reduced the assessments for 15 of the 17 remanded properties. Any property specific analysis or recommended revisions to ABS Valuation’s conclusions for specific properties are discussed below under Specific Case Findings.

36. Eleven of the remanded properties were hotels, while the other six properties were either commercial or residential properties. Only the hotel properties and one of the non-hotel properties (CWF-392) submitted materials in

the remand proceedings. In response to the City appraisers further analysis, Objectors for CWF-0133, CWF-0134, CWF-0136, CWF-0168, CWF-0318, CWF-0328, CWF-0329, CWF-0353, CWF-0392, CWF-0413, CWF-0415, CWF-0417, CWF-0418, CWF-0423, CWF-0429, CWF-0436, and CWF-442 all filed various briefing and declarations. Where relevant to the Hearing Examiner's recommendation, such responses are discussed below under Specific Case Findings.

III. Specific Case Findings

CWF-0001 (1843050250) – Objector raised only a single issue in the objection challenging the LID on the basis that it will “tax Condo owners twice for the same ‘improvement.’” Taxation issues are not within the Hearing Examiner's jurisdiction to consider in the context of an assessment hearing. Furthermore, Objector introduced no evidence or testimony in support of the objection.

Recommendation: denial

CWF-0002 (7457200840) – Objector raised only a single issue in the objection challenging the LID on the basis that “the committee has failed to provide substantial evidence in how this improvement will benefits [sic] me as a resident. On the contrary, this improvement will exacerbate the current issues of this neighborhood including lack of parking, increase panhandling, and theft.” Objector introduced no evidence or testimony in support of the objection and failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0003 and CWF-0095 (5160450300 and 5160451270) – The objections raise the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0004 (8729751830) – Objector identified three grounds for the objection: (1) the selection of Wall Street/Denny Way and I-5 as LID boundaries is arbitrary and capricious, (2) there will be no special benefit to the property, and (3) the City appraisal's property values are speculative. In arguing the first issue, the Objector did not demonstrate with supporting evidence that other properties it describes are “similarly situated” for purposes of the referenced standard in *Gerlach v. City of Spokane*, 68 Wash. 589, 597 (1912). Similarly, the remaining two issues in the objection are stated as mere conclusions and are unsupported by evidence or testimony. The Objector failed to meet

the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0005 (1766000660 and 2382001250) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0006 (7802000630) – Objector argued that the proposal will block views from the subject property and will reduce property value. However, the argument is not adequately supported by evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0007 (2585000500) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0008 (2382000290) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0009 (3589003010) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0010 (3589004250) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The

Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0011 (7802000040) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0012 (7802000380) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0013 (6065011000) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0014 (1766000140, 1766000620, and 2382000910) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0015 (6065010340 and 6065011120) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0016 (6065011460) – The objection is only a series of questions and conclusory statements in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0017 (9195871870) – The Objector’s primary issue is that the subject property is unique because it is heavily impacted by ongoing construction noise. The Objector did not demonstrate how this ongoing existing condition, while likely very challenging to the living conditions of the Objector, would result in no special benefit from the proposal. Only posing the issue with supporting evidence that a negative condition exists on the property now is not sufficient to meet the evidentiary standard for this matter. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0018 (1745501050) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0019 (9195870340) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0020 (1745500950 and 1745500960) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0021 and CWF-0055 (2538831330) – The objection raises the following common legal issues addressed below in the “Legal Analysis” section B: 1, 2, 3, 4, and 5. The Objector also argued that the proposal is not necessary, purely aesthetic, not local, and will add nothing new to existing infrastructure. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to these issues, the objection only makes conclusory statements that are not supported by reliable evidence or testimony. Lastly, the Objector also included some historic property valuation information and NWLS listings. Without additional supporting evidence, the historic property valuation information and NWLS listings are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0022 and CWF-0050 (2538830530) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition, the objection argues the following issues: (1) the subject property will receive no special benefit, (2) the appraisal for the subject property is excessive, and (3) the appraisal process is pretextual. The Objector included a closing argument document following cross-examination. Many issues raised by the Objector's closing argument are addressed below in the Legal Analysis section.

Objector submitted a comparative market analysis prepared by realtor Jenee Curran as evidence of current market value and included Redfin and Zillow estimates. Without additional supporting evidence, the comparative market analyses information and Redfin and Zillow estimates are not adequate to demonstrate an error in the special assessment for this property. These sources failed to identify how or why that valuation is more accurate than the City's. Instead, they are simply presented as alternative valuations that are more favorable to the Objector. This valuation information is not more reliable than the City appraiser's expert opinions and findings, and supporting data identified in the record. The City's conclusion reasonably falls within the range demonstrated by direct market sales evidence.

The City appraiser based special benefit conclusions on its professional judgment of the impact of the LID Improvements on Objector's parcel, given its use, condition, and location. As with all residential properties, ABS used a sales comparison approach to valuation to arrive at its value conclusions.

In this case, the City appraiser found that unit numbers 1502 and 2602 are identical in size, bedroom count, and listed view amenity per King County Assessor's records (each is 1,729 square feet in size, with two bedrooms and 1.75 baths). The market value of both units in the before condition was estimated in the City study at \$1,100 per square foot, or \$1,901,900. This conclusion falls within the range demonstrated by direct market sales evidence. The King County Assessor listed both units as having equal view amenities, and market data research gathered and utilized in the analysis did not indicate a definitive, quantifiable value difference between the units based solely on floor placement.

Objector argued that the City appraisal was in error because it concluded that several parcels within 1521 2nd Avenue have the same before value, even though Objector identifies differentiation between the properties (e.g. properties located on different floors). The City conducted a mass appraisal relying on King County Assessor information to determine individual unit data, and according to that data, found no quantifiable difference between the units. Objector did not provide adequate evidence to rebut the City's determination with regard to this issue. Objector failed to support its

contention that the property will receive no special benefit with adequate expert evidence to overcome the presumption in favor of the City's determination.

The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0023 (2538830940) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0024 (6065011850) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0025 (2538830360) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. The objection also argues that the owner will not use the property much and has already received past assessments. These last arguments fail to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0026 (6391350450) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0027 (3589006080) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The

Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0028 (6065011170) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0029 (6065010800) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0030, CWF-0062, CWF-0083, and CWF-0084 (9195872030) – The objection raises the following common objection issues addressed below in the “Legal Analysis” section B: 7, 8, and 9. In addition, the objection raises several conclusory statements in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

The Objector raised the issue that the correct address for Parcel No. 9195872030 must be indicated—the correct address is 2000 Alaskan Way #444 Seattle, WA 98121 and **not** 1900 Alaskan Way #444 Seattle, WA 98121 as indicated in City records for the assessment.

Recommendation: denial [the City should ensure that the correct address is applied to this assessment]

CWF-0031 (1697500400) – The objection is mostly a conclusory statement in opposition to the Waterfront LID, and where it identifies issues these are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0032 (1843051760 and 7802001290) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special

assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0033 (6065011840) – The objection raises the following common objection issue addressed below in the Legal Analysis section B: G. In addition, the objection raises several conclusory statements in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0034 (2382000820) – This objection simply restates the objection issues raised in CWF-0033.

Recommendation: denial

CWF-0035 (0699000400) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0036 and CWF-0069 (2538830730) – The objection is mostly a conclusory statement in opposition to the Waterfront LID and in many instances identifies issues that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The objection also raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0037 (1843051070) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0038 (3589001490, 7457200120, 7457201180, 7457202070, and 7457203140) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the

burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0039 (0659000920) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0040 (0942000115) – This objection simply restates the objection issues raised in CWF-0039.

Recommendation: denial

CWF-0041 (1977201181) – This objection simply restates the objection issues raised in CWF-0039.

Recommendation: denial

CWF-0042 (0694000195) – This objection simply restates the objection issues raised in CWF-0039.

Recommendation: denial

CWF-0043 (0694000110) – This objection simply restates the objection issues raised in CWF-0039.

Recommendation: denial

CWF-0044 (1977200690) – This objection simply restates the objection issues raised in CWF-0039.

Recommendation: denial

CWF-0045 (2538831240) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0046 (3646500060) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the objection argues that the subject property will not receive a

special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0047 (6364001320) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0048 and CWF-0393 (5160650140) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0049 (2867400310) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0050 – see CWF-0022

CWF-0051 (5160650600) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0052 (2382001360) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. The Objector failed to

meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0053 (2382000940) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0054 (2538830660) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0055 – see CWF-0021

CWF-0056 (3324000370 and 3324000390) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0057 (9195871150) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 5 and 10. Additional comments in the objection are only conclusory statements in opposition to the Waterfront LID. Objectors submitted an appraisal of their property prepared by Quintin Rushi Brown of Sweetgrass Appraisal Company, dated September 30, 2019. The appraisal expressed an opinion of value of \$1,098,000, compared to ABS Valuation’s current market value of \$994,375. Appraisers use experience and judgment to arrive at value conclusions, and it is not uncommon, nor indicative of error, for two appraisers to arrive at different value conclusions for the same property. ABS performed a mass appraisal and its value conclusions are within a reasonable range of opinion. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed. The Objector also raised additional issues in their oral testimony that were not identified in their written objection and were therefore not considered by the Hearing Examiner.

Recommendation: denial

CWF-0058 and CWF-0075 (2382001640) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0059 – An objection was attempted to be filed on January 10, 2020 and was assigned case number CWF-0059. However, the Objector filed its objection by providing a link to a file-sharing service that was inaccessible. Both FAS and OHE made efforts to contact the Objector, but the Objector was unresponsive. Therefore, the objection should be considered not timely filed.

Recommendation: denial

CWF-0060 (8729751800) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0061 (6065010250) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0062 – see CWF-0030

CWF-0063 (2538830890) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector included a closing argument document following cross-examination. Many issues raised by the Objector's closing argument are addressed below in the Legal Analysis section. The closing argument is a series of issues and concerns raised by the Objector with regard to the City's special benefit and valuation analysis. Objector adopts the stance adopted by many Objectors throughout the hearing process—attacking and criticizing the City's appraisal and its processes without first identifying themselves or the source of their information as being based in the requisite expertise in order to overcome the presumption that the City's assessments of the properties are correct. In this case, the Objector raised many issues in the closing argument but did nothing to demonstrate that they had any expertise in special assessments or appraisals, or that the issues were based on evidence or analysis from a source with such expertise. The closing

arguments also include new issues raised by the Objector that were not included in their original written objection. Evidence submitted with the objection includes what it identified as a direct appraisal by Compass Washington. The report by Compass Washington showed a different valuation for the subject property but did not include any analysis refuting the City's findings that the property would receive a special benefit and did not include any analysis showing an error in the City's valuation. The mere submission of a different valuation conclusion is not adequate to overcome the presumption that the City's assessment of the property is correct. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0064 and CWF-0070 (5160450610) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition, the objection includes a conclusory remark that homelessness and lack of policing will reduce the value of any special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0065 (6094500490) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0066 and CWF-0074 (2538830150) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition, the objection includes a conclusory remark that homelessness and lack of policing will reduce the value of any special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0067 (9197200810) – The objection is submitted by Anthony Gibbons on behalf of his own property. Mr. Gibbons is an expert appraiser that also submitted evidence and testimony on behalf of other Objectors. The objection lists issues that are addressed below in the Legal Analysis section. The issues raised by the objection are general in nature and concern the City's appraisal. The objection does not provide any analysis specific to the subject property with regard to special benefits or valuation. The Objector failed to state a case or meet the burden of proof required to demonstrate that the subject property will not receive a special benefit. The Objector also did not meet the burden of proof required to demonstrate that the City appraisal process was flawed.

Recommendation: denial

CWF-0068 (1745500440) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition, the objection includes a conclusory remark that homelessness and lack of policing will reduce the value of any special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0069 – see CWF-0036

CWF-0070 – see CWF-0064

CWF-0071 (7666202565, 7666202566, and 7666202570) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0072 (7457200590, 7457201650, and 7457202170) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0073 (5160650700) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0074 – see CWF-0066

CWF-0075 – see CWF-0058

CWF-0076 (9195871630) – The objection includes conclusory statements of issues in opposition to the Waterfront LID that were not considered by the Hearing Examiner. The objection also raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection raises a series of additional issues concerning the City appraisal process but did not include any reliable appraisal or special assessment evidence or testimony to challenge the special assessment. The additional issues raised

by the objection concerning the special assessment were in some cases conclusory statements in opposition to the Waterfront LID, or restatements of some of the issues identified above (especially that the Waterfront LID Improvements would have a negative effect on property value). The only evidence submitted by the Objector in response to the valuation of the property to challenge the special assessment were past valuations of the property by the King County Assessor. Without additional supporting evidence, the past valuations of the property by the King County Assessor are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0077 (9195872240 and 9195872260) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the objection raise three additional issues: (1) the special assessment is inaccurate because the property (condominium units) is located multiple blocks from the Waterfront LID Improvements, (2) the City appraisal failed to take into account specific negative impacts of the proposal on the property, and (3) the differentiation in valuation between residential and retail/commercial properties is disparate and reflects an error in the City valuation process. These latter issues are stated as mere conclusions and are unsupported by reliable evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0078 (2538830430) – The objection also raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector included a Redfin estimate to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the Redfin estimate is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0079 (2382000570) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0080 (3589003070) – The objection challenges the special assessment and valuation of the property by the City appraisal by offering a comparison to another condominium in the same building. Without additional supporting evidence, a

comparison to another condominium in the same building is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0081 (7802000470) – The objection also raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. Notably, the Objector included the list of these objection issues when it was clearly a template and included no property-specific information. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0082 (2382002390) – This objection simply restates the objection issues raised in CWF-0081.

Recommendation: denial

CWF-0083 – see CWF-0030

CWF-0084 – see CWF-0030

CWF-0085 (7457200820, 7457201600, and 7457202360) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0086 (1745501180) – The objection raises several points related to arguing that the Waterfront LID Improvements will have negative impacts. Thus, the objection raises the following common objection issue addressed below in the Legal Analysis section B: H. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0087 (1745500540) – The objection only raises questions regarding the Waterfront LID proposal and does not state an objection.

Recommendation: denial

CWF-0088 (2382002340) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition, the objection includes generalized statements in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the

property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0089 (2382002330) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 7 and 10. The objection also includes generalized statements in opposition to the Waterfront LID. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. complaints about the LID formation process, and suggestions for alternative means of securing revenue for the proposal). In addition to these issues, the Objector indicated the City appraisal was higher than the King County assessed amount for the property, as the basis to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the King County assessed value is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0090 (6065010310) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0091 (3589006190) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0092 (6065010140) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. constitutional issues, Open Public Meetings Act violations, and the failure of the LID to provide for housing). The objection also indicates “post-viaduct property speculation has resulted in unfair valuations which are being assessed on a significantly lower level,” as the basis for challenging the special benefit assessment. However, this conclusory remark is not supported by additional evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0093 (2382001480) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0094 (2538830950) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0095 – see CWF-0003

CWF-0096 (6065010890) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. constitutional issues, Open Public Meetings Act violations, and the failure of the LID to provide for housing). The objection also indicates “post-viaduct property speculation has resulted in unfair valuations which are being assessed on a significantly lower level,” as the basis for challenging the special benefit assessment. However, this conclusory remark is not supported by additional evidence. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0097 (2538831120) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 3, 8, and 10. In addition to these issues, the Objector alleges that the subject property will receive no special benefit and that the value of the property by the City appraiser is inaccurate. The objection identifies aspects of the subject property that the Objector believes are unique and limit the special benefit it will receive. The objection also raises general concerns with regard to the City special assessment and valuation analysis. In addition, the objection incorporates issues identified by Anthony Gibbons, which are addressed below in the Legal Analysis section. It also lists issues Objector believed showed the City analysis was in error concerning the before conditions. Objector raised many issues but did not demonstrate that Objector had any expertise in special assessments or appraisals. The objection lacks adequate evidence demonstrating that the subject property will not receive a special benefit, or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof

required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0098 (1975700275) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0099 (6094500090) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0100 (6094500270) – This objection simply restates the objection issues raised in CWF-0099.

Recommendation: denial

CWF-0101 (0699002060) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID and questions concerning the proposal. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0102 (6065010060) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, and 7. No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0103 (0699002260) – The objection raises the issue that the property will receive no special benefit because it is not close enough to the improvements but fails to provide any supporting evidence or testimony in support of its argument. In addition, the objection raises issues that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0104 (6065010530) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. due process issues, and Open Public

Meetings Act violations). The objection also indicates “post-viaduct property speculation has resulted in unfair valuations which are being assessed on a significantly lower level,” as the basis for challenging the special benefit assessment. However, this conclusory remark is not supported by additional evidence. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0105 (1843050770) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0106 (9195872000) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0107 (9195870180) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0108 (2585000960) – The objection is only a conclusory statement of issues in opposition to the Waterfront LID and questions concerning the proposal. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0109 (9195871090) – The objection raises the following common objection issue addressed below in the Legal Analysis section B: 8. No supporting evidence was provided to support the objection; therefore, the Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0110 (1843051970) – The objection appears to indicate that the City appraisal is inconsistent with the King County assessed amount for the property, as the basis to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the King County assessed value (which was not even provided as evidence to support the objection) is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0111 – CWF-0111 was only an initial contact/holding file for case numbers CWF-0133, CWF-0134, CWF-0135, CWF-0136, CWF-0168, CWF-0218, CWF-0219, CWF-0220, CWF-0353. There is no parcel-specific objection associated with this file number.

CWF-0112 (1843051690) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 6, 7, and 8. No supporting evidence or testimony was provided to support the objection. In addition to these issues, the Objector included Redfin and Zillow estimates to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the Redfin and Zillow estimates are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0113 (5160450620) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. No supporting evidence or testimony was provided to support the objection. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by reliable evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0114 (6065010970) – The objection is mostly a conclusory statement in opposition to the Waterfront LID, and in many instances it identifies issues that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The objection also raises the following common objection issue addressed below in the Legal Analysis section B: G. No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0115 (9195870130) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. No supporting evidence or testimony was provided to support the objection. In addition to these issues, the Objector included Zillow and Redfin estimates to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the Zillow and Redfin estimates are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0116 (1843050150) – The objection fails to state an issue within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing.

Recommendation: denial

CWF-0117 (1745501070 and 1745501080) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection also identifies issues that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0118 (2538831180) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection also identifies issues that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. taxation without representation, and the ability of the Objector to vote on the LID). In addition to these issues, the Objector included a short chart showing ostensible comparable sales to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the comparable sales data are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0119 (9195900030) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. No supporting evidence or testimony was provided to support the objection. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection is based on an argument that the subject property is unfairly burdened more than properties further from the Waterfront LID

Improvements, and simultaneously is located too distantly from the improvements to receive a benefit. Without additional supporting evidence, the claims that the property is not benefitted due to its location are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0120 (5160650430) – The objection identifies issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. the LID is not a LID but is a Business Improvement District, residents cannot pass along costs, and a request that the Examiner consider an exemption for owner-occupied residences). No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0121 (2285430180) – The objection includes a brief statement concerning the Objector's opinion that the subject property has not been properly valued by the City's appraisal. Without additional supporting evidence, the subjective opinion of the Objector is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0122 (6065011310) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 2, 4, 5, 7, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0123 (9195871010) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition, the objection identifies issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. No supporting evidence or testimony was provided to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0124 (9195871590) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection includes a brief statement concerning the Objector's opinion that the subject

property has not been properly valued by the City's appraisal. Without additional supporting evidence, the subjective opinion of the Objector is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0125 (1843051180) – The objection includes a brief statement concerning the Objector's opinion that the subject property has not been properly valued by the City's appraisal. Without additional supporting evidence, the subjective opinion of the Objector is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0126 (1843051830) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0127 (2382001210) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0128 (9195870880) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes the conclusory statement that a portion of the improvements will devalue the property. This allegation is not supported by reliable evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0129 (9195871000) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes the conclusory statement that a portion of the improvements will devalue the property. This allegation is

not supported by reliable evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0130 (9195872080) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes the conclusory statement that a portion of the improvements will devalue the property. This allegation is not supported by reliable evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0131 (1843051860) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0132 (9195871060) – The objection indicates that the City valuation process failed to take into account devaluation of the subject property due to loss of view from tree placement, and placement of the Overlook Walk. Concerning this issue, the objection fails to provide supporting evidence to demonstrate any devaluation, and instead only presents this issue in the form of conclusory statements. The objection also raises the following common objection issue addressed below in the Legal Analysis section B: 7. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0133 (CWF-0134, CWF-0135, CWF-0136, CWF-0168, CWF-0218, CWF-0219, CWF-0220, CWF-0333, CWF-0353) (multiple parcel numbers) – Case number CWF-0133 is part of a group of Objectors represented by Foster Pepper PLLC that also includes CWF-0134, CWF-0135, CWF-0136, CWF-0168, CWF-0218, CWF-0219, CWF-0220, CWF-0333, and CWF-0353.

The objections raise the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. These objections raise many of the arguments raised by other Objectors that are addressed below in the Legal Analysis section (e.g. issues raised by appraiser Anthony Gibbons, issues related to comments by Dr. Crompton). The objections also raise issues not within the jurisdiction of the Hearing

Examiner to consider in the context of a special assessment hearing (e.g. the LID is a quid pro quo for private donations, need for Seattle Metropolitan Park District approval).

The objections also argue that the properties would not receive a special benefit. In part, the objections argue that there would be no special benefit due to the distance of the subject properties from the proposed Waterfront LID Improvements. In addition, Objectors contended that the City could not establish the existence of what Objectors characterize as a “micro benefit” when its information is based on a mass appraisal, and, as a result, any property assigned a benefit less than 1.0% should be removed from the LID. However, Objectors’ consultants did not establish that they have equal or greater expertise in conducting mass appraisals when compared to the City appraiser, and demonstrated an inadequate basis for their contention.

The objections also complain that, for certain of the subject properties, neighboring commercial office buildings received different special benefit percentages. This argument fails to undermine the City appraisal. The City based its special benefit estimate for each parcel on expert appraiser professional judgment concerning the impact of the LID Improvements on each parcel. Proximity to LID Improvements could be similar between neighboring commercial office properties, but points of differentiation could also occur including the use, size, and condition of buildings on the property, and, for example, recorded restrictions on the property’s title. Thus, under the income approach to valuation, differences in estimated special benefits between properties—even adjacent ones—could occur. This does not demonstrate an error on the part of the City; on the contrary, it goes to rebutting many Objectors’ contention that the City simply applied a set of percentage benefits across the scope of the LID area.

The objections further challenge the City’s boundary for the LID but did not present adequate evidence to counter the City’s determination.

The objections also challenge the City’s valuation of the properties. For the hotel Objectors CWF-0133, CWF-0134, CWF-0136, CWF-0168, and CWF-0353, findings concerning this issue can be found in Finding 16 above, and section C.10 below in the Legal Analysis section. The objections for CWF-0135, CWF-0218, CWF-0219, and CWF-0220 do not provide adequate evidence to challenge the valuation of the City.

The Objectors failed to meet the burden of proof required to demonstrate that the properties will not receive a special benefit. In the Initial Recommendation the Hearing Examiner recommended that, CWF-0133, CWF-0134, CWF-0136, CWF-0168, and CWF-0353 should be remanded to the City for reconsideration of the property-specific information provided in the hearing for valuation purposes with an opportunity for response by Objectors. The City appraiser remand analysis included consideration of all data submitted at hearing by the Objector for these properties, and was also informed by a comparable sales analysis. Responses from Objectors to the City appraiser remand

analysis did not establish error in the City appraiser's review process, but instead highlighted different valuation methodologies that were not superior to the methods used by the City.

Recommendation CWF-0133: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0134 – see CWF-0133

Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0135 – see CWF-0133

Recommendation: denial

CWF-0136 – see CWF-0133

Objector Edgewater Hotel argued that it should be assessed a lower amount because it leases its underlying land. Objector did not rebut the City appraiser's understanding that Washington requires the measurement of special benefit for a property based on the fee simple interest in the property. The fact that the Objector is a lessor may only affect how that lessor is allocated costs such as the special assessment under its lease, which is not an issue concerning the special assessment for the underlying parcel.

Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0137 (2538830170) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector included King County Assessor data and a Redfin estimate to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the King County Assessor data and a Redfin estimate are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0138 (1745500310) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0139 (9195872190) – The issues raised by the objection are (1) a brief four-sentence comparison between valuations of condominiums in the subject property

building, (2) a challenge that the City's appraiser failed to consider negative impacts on the subject property, and (3) a generalized objection to the LID. The objection is a brief three paragraphs unsupported by additional evidence or testimony; thus, the first two issues, even if they could be proved, lack any evidentiary support. The third issue is not within the jurisdiction of the Hearing Examiner. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0140 (9195870820) – The objection generally complains that the proposal will have negative impacts on property value, use, and enjoyment of the property and access to the waterfront, and includes a general complaint against the LID. The objection fails to provide supporting evidence to demonstrate any devaluation or negative impact, and instead only presents these issues in the form of conclusory statements. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0141 (1843051160) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector included a Zestimates estimate to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the Zestimates estimate is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-142 (2538831190) – The objection includes general complaints against the LID. In addition, the objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, and 4. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0143 (2538830510) – This objection simply restates the objection issues raised in CWF-0142.

Recommendation: denial

CWF-0144 (9195870440) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector alleges that the subject property will receive no special benefit and that the value of the property by the City appraiser is inaccurate.

Without supporting evidence, these latter assertions are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0145 (2585000140) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0146 (6364001370) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector alleges that the subject property will receive no special benefit, and provided a single comparable to challenge the City's valuation of the property. Without supporting evidence, these latter assertions are not adequate to demonstrate an error in the special assessment for this property. In addition, the objection contains issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. election and representation issues concerning the City Council). The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0147 (1843051390) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, 5, 7, and 10. In addition to these issues, the Objector included a King County Assessor valuation, and estimates from Redfin and Zillow to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the King County Assessor valuation and estimates from Redfin and Zillow are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0148 (1745501190) – The objection is primarily a conclusory statement in opposition to the Waterfront LID, which fails to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. In addition, the objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. No supporting evidence was

submitted with the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0149 (2538831080) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0150 (2382001260) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0151 (2538840030) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0152 (5017300210) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0153 (9195870310) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, 5, 7, and 10. In addition to these issues, the Objector alleges that the subject property will receive no special benefit. Without supporting evidence, this latter assertion is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0154 (2538831300) – The objection is mostly a conclusory statement in opposition to the Waterfront LID. In addition to these statements, the Objector indicated that the City appraiser overvalued the subject property in a challenge to the City appraiser's

valuation for the property. Without additional supporting evidence, the brief statement about valuation in the objection is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0155 (9195871910) – The objection is only a conclusory statement in opposition to the Waterfront LID. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0156 (6391350360) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0157 (3589006470)v The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 5, and 6. In addition, the objection raises issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0158 (9195871240) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. No evidence was submitted to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0159 (2382000730) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0160 (2382002420) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0161 (2867400660 and 5160650390) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0162 (1745501270) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. No evidence was submitted to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0163 (9195871650) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0164 (9195871270) – The objection is only a brief statement in opposition to the Waterfront LID, alleging that the property will be negatively impacted by the proposal and that the property will receive no special benefit. Documents submitted in support of the objection fail to support the issues raised in the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0165 (2538830630) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0166 (3324000200) – The objection raises a series of considerations that are of a political nature, and not issues within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing. The Objector failed to state an issue within the jurisdiction of the Hearing Examiner. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0167 (9195870460) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0168 – see CWF-0133

Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0169 (7666206640) – The sole issue raised in the objection is that the Objector believes they will receive no special benefit as the subject property is not proximate to the proposed improvements. The issue is stated in conclusory fashion and is not accompanied by any evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0170 (9197200930) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, 5, 7, and 10. In addition to these issues, the objection argues that the subject property will receive no special benefit, and that the City appraisal process is flawed. Without additional supporting evidence, these arguments are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0171 (2382001180) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, and 4. The objection also argues that: (1) the ABS valuation did not differentiate between general and special benefits (this issue is addressed below in the Legal Analysis section), (2) the comparison park projects relied upon by ABS were not actually comparable to the proposed Waterfront LID Improvements, and (3) the ABS valuation improperly relied on 2018 assessments and inaccurately assumed increases in the subject property value. With regard to these latter two arguments, the Objectors failed to support their arguments with adequate appraisal or valuation evidence. Without such supporting evidence, the lay observations of Objectors are not sufficient to overcome the value of the City's expert appraiser testimony. Objectors argue that the City's before value conclusions are inaccurate because ABS reached the same before value conclusions in both its Preliminary Special Benefit/Proportionate Assessment Study and the Final Special Benefit Study. Objectors contend that this demonstrates that the City appraiser did not take into account a declining market for Seattle condominiums in 2019. The City's final value conclusion

for condominiums in the Escala building included sixteen condominium sales in the building from January to September 2019. The City explained that although the market did experience a decline in late 2018 through early 2019, it had started to rebound by the summer of 2019 with the new overall values matching those seen in mid-2018. The City's value conclusions fall within the ranges indicated by these 2019 sales. Objectors also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. violations of the Open Public Meetings Act, the LID is a quid pro quo for getting private donations). Without additional adequate supporting evidence, Objector's arguments are not sufficient to demonstrate an error in the special assessment for this property, and they do not overcome the presumption in favor of the City's appraisal. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0172 (6094500170) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0173 (2382000110) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0174 (1843050510) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. No evidence was submitted to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0175 (9195871660) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the objection argues that the subject property will receive no special benefit, and that the City appraisal process is flawed. Without additional supporting evidence, these arguments are not adequate to demonstrate an error in the special assessment for this property. The objection also raises general concerns about the LID that are not within the Hearing Examiner's jurisdiction to address in the context of a special assessment hearing. The Objector failed to meet the burden of proof required to

demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0176 (9195900200) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection also argues that the City valuation treatment of before values for the subject property considering the removal of the viaduct was oversimplified and inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed. With regard to this latter issue, the objection fails to support this argument with any expert appraisal or valuation evidence. Without such supporting evidence, the lay observations of the Objector are not sufficient to overcome the presumption in favor the City’s expert appraiser. In addition to these issues, the objection argues that the subject property would receive no special benefit. To support this argument Objector included a letter from the property HOA president to challenge the City appraisal’s special assessment for the property. Objectors claim that their unit was overvalued due to the City appraisal, because the property view has less value than determined by the City. Objector provides no appraisal evidence to indicate that the City’s calculation or reliance on King County Assessor’s view data are inaccurate. Objector also argues that a view-altering development project adjacent to the subject property was not adequately considered by the City. However, the City confirmed that it was aware of the new construction project in 2018, and that it was reflected in their appraisal. In addition, Objector also provided no evidence that the new development will negatively impact the view from the subject property, and they did not provide any expert evidence that the new development renders the City’s assessment of their parcel inaccurate. Without additional supporting evidence, this opinion letter is not adequate to demonstrate an error in the City’s special assessment for this property. In a closing statement, Objector raised additional issues not identified in their written objection. To the degree these issues were within the Hearing Examiner’s jurisdiction to address they are addressed below in the Legal Analysis section (e.g. use of the Dr. Crompton report, inconsistencies in condominium valuations, etc.). Without additional adequate supporting evidence, Objector’s arguments are not sufficient to demonstrate an error in the special assessment for this property, and they do not overcome the presumption in favor of the City’s appraisal. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0177 (9195870280) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 6, and 7. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0178 (9195870190) – The objection raises the issue that the proposal includes elements that may block views from the subject property, and therefore decrease the value of the property. The objection also references two conversations with real estate agents concerning estimates of value. The objection also generally alleges it will receive no special benefit. The objection is not accompanied by any property value analysis to support the issues it raises. The objection raises the following common objection issues addressed below in the Legal Analysis section B: 7 and 10. No evidence was submitted to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0179 (3589003040) – The objection raises the issue that the LID is based on unfair distribution of assessments. No evidence was submitted to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0180 (9195872210) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, and 9. No evidence was submitted to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0181 (1843051010) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0182 (2382001270) – The objection raises general but unsupported statements against the LID. The objection also raises the following common objection issues addressed below in the Legal Analysis section B: 2, 3, and 5. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0183 (2382002720) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector

failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0184 (0660000485, 7666202365, 7666202367, 7666202368, 7666202420, and 7666202422) – Objector withdrew objection February 3, 2020.

CWF-0185 (6065011160) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, and 9. No evidence specific to the subject property was submitted to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0186 (5479650040) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0187 (2382002600) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0188 (9195870430) – The objection raises the issue that the proposal includes elements that may block views from the subject property, and therefore decrease the value of the property. The objection also generally alleges it will receive no special benefit and raises concerns that are not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The objection is not accompanied by any property value analysis to support the issues it raises. The objection raises the following common objection issues addressed below in the Legal Analysis section B: 7 and 10. No evidence was submitted to support the objection. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0189 (2538831110) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection includes these issues in the same summary form as many other objections but does include much more additional argument. Regardless of the amount of argument for the points raised by the Objector, there was no evidence specific to the subject property

provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0190 (9195871740) – The objection is only a conclusory statement in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0191 (2538831250) – The objection is only a brief list of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0192 (6065010840) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, 6, and 10. The objection includes these issues in the same summary form as many other objections but does include much more additional argument. Regardless of the amount of argument for the points raised by the Objector, there was no evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0193 (2538830960) – The objection argues that the property will receive no special benefit but is not accompanied by any special benefit analysis. The Objector did make an effort more than many other Objectors and included a comparative sales analysis relevant to the subject property. However, the objection only summarily states that this comparative sales analysis is more reliable than the King County Assessor data and the City appraisal and provides no evidence to support this argument. This is not sufficient to overcome the presumption called for by law in favor of the City appraisal. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0194 (9195870580) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. There was no evidence specific to the subject property provided with the objection to support

the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0195 (3589002520) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector did make an effort more than many other Objectors, and included several comparative sales analysis relevant to the subject property. However, the objection only summarily states that this comparative sales analysis is more reliable than the King County Assessor data and the City appraisal and provides no evidence to support this argument. This is not sufficient to overcome the presumption called for by law in favor of the City appraisal. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0196 (1766000560) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0197 (1843051320) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. There was no evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0198 (1843051930) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. There was no evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0199 (3324000230) – The objection is only a statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0200 (9195872170) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 7 and 10. In addition, generalized issues opposing the LID were raised. There was no evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0201 (9195871110 and 9195871130) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition, the objection raises specific issues alleging that the LID proposal will have negative impacts on the subject property value and is problematic in implementation. The objection includes these issues in the same summary form as many other objections but does include more additional argument. Regardless of the amount of argument for the points raised by the Objector, there was no evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0202 (1843050340) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition, the objection raises the specific issue that the subject property is unfairly valued compared with other condominiums in the same building. There was not adequate evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0203 (2538830240) – The objection alleges that the City valuation and King County Assessor assessment are inaccurate. In addition, the objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. There was not adequate evidence specific to the subject

property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit, or that the valuation had been inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0204 (9195871350) – The objection indicates that the City valuation process failed to take into account devaluation of the subject property due to plans for the Pine Street Connector and Overlook Walk, which they allege will block views, remove access, and increase noise and traffic. Concerning this issue, the objection fails to provide supporting evidence to demonstrate any devaluation and instead only presents this issue in the form of conclusory statements. The objection challenges the accuracy of the City valuation for their condominium properties because of a lack of differentiation between valuation of condominium units within the same building. The record does not reflect an analysis performed by a qualified appraiser demonstrating that the City appraisal was inadequate or performed in error in this respect. There was not adequate evidence specific to the subject property provided with the objection to support the issues raised, or to show that the property would not receive a special benefit or that the valuation had been inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. constitutional issues).
Recommendation: denial

CWF-0205 (6065010930) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. due process issues, Open Public Meetings Act violations, lack of housing mitigation). The objection also indicates “post-viaduct property speculation has resulted in unfair valuations which are being assessed on a significantly lower level,” as the basis for challenging the special benefit assessment. However, this conclusory remark is not supported by additional evidence. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by adequate evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0206 (0942000255) – Objector’s final briefing raises issues not raised in the written objection. The purpose of allowing final briefing was to provide an opportunity for Objectors cross-examining the City experts to provide final arguments regarding issues raised during cross-examination. Raising issues for the first time in such briefing

that was not included in the Objector's written objection is procedurally inappropriate. In this case it is particularly unwarranted as the Objector had raised only a narrow issue in the objection and the order providing for the Objector's participation in cross-examination explicitly conditioned the Objector's participation by stating Objector "participation in cross-examination is limited. Objector only introduced single page objection with succinct comparison-based objection, cross-examination is allowed only as to issue raised in objection." Even if Objector's additional issues concerning the City's valuation of the subject property are allowed, those arguments rely solely on data collected from the King County Assessor's Office and the declaration of the Objector's Executive Manager; this is not sufficient evidence to overcome the expert evidence submitted by the City appraiser. Objector argues that it is being assessed disproportionately to other similarly situated properties. However, Objector fails to provide credible, expert valuation evidence and has failed to account for important differences between Objector's property and the selected "comparable" properties. Most notably, Objector failed to take into account differing property rights associated with the parcels in question. The Objector uses the Rainier Club parcel as a comparable, but as the City describes in the record, the Rainier Club has sold the air rights to its property, whereas the subject property has retained those rights and therefore the value associated with them. The City indicated that it took this into account as part of the review for the property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City valuation was flawed.

Recommendation: denial

CWF-0207 (0694000030) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence or testimony to demonstrate that the property would receive no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0208 (9195870910) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection also indicates the City valuation failed to take into account negative impacts of the proposal on the value of the subject property, as the basis for challenging the special benefit assessment. However, this conclusory remark is not supported by additional evidence. In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by adequate evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0209 (2382002070) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence or testimony to demonstrate that the

property would receive no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0210 (9195871280) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0211 (6065010600) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. due process issues, constitutional issues). In addition to these issues, the objection argues that the subject property will not receive a special benefit. With regard to this issue, the objection only makes a conclusory statement that is not supported by adequate evidence or testimony. In addition to these issues, the Objector included an appraisal for the subject property to challenge the City appraiser's valuation for the property. That appraisal did not demonstrate an error in the special assessment for this property. The appraisal valued the property at \$785,000, in contrast to the City's valuation of \$817,700. Appraisers use experience and judgment to arrive at value conclusions, and it is not uncommon, nor indicative of error, for two appraisers to arrive at different value conclusions for the same property. ABS performed a mass appraisal and its value conclusions are within a reasonable range of opinion. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0212 (6065010940) – This objection simply restates the objection issues raised in CWF-0211.

Recommendation: denial

CWF-0213 (6065011640) – This objection simply restates the objection issues raised in CWF-0211.

Recommendation: denial

CWF-0214 (1977200630) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0215 (2570280140) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector included a discussion concerning valuations of other condominiums in the same building, and also questioned the City valuation process as a challenge to the City appraiser’s valuation for the property. Without additional supporting evidence concerning the valuations of comparable condominiums, the concerns related to the City valuation process and the absence of analysis and data concerning the subject property are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0216 (1975700465) – The objection raises five issues:

1. The objection indicates that the property square footage relied upon by the City is inaccurate. The City relied upon data from the King County Assessor. Objector indicates that it has “been working with King County Assessor’s Office to correct this false data.” However, the objection does not indicate that this matter has been resolved with the King County Assessor. In addition, the objection does not include information (except the bare assertion in the objection) to support the veracity of the claim.
2. Objector challenges the City valuation of the property by referencing King County Assessor data for the property. The objection does not include any King County Assessor data to support this claim. Regardless, as detailed elsewhere in this recommendation, King County Assessor data are insufficient evidence to overcome the expert appraisal conducted by the City.
3. The objection indicates the property is affected by congested traffic and argues that it will be worse with the LID Improvements.
4. The objection indicates the property is affected by homelessness and drug use in the area and seems to argue that it will be worse with the LID Improvements.
5. The objection appears to reference back to items 3 and 4 and argues that until these issues are addressed, no property value increase will accrue in the City of Seattle.

As to items 3–5, the objection is not supported by any evidence concerning negative value impacts either before or after LID Improvements would be implemented. This issue is also addressed in the Legal Analysis section below.

The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0217 (9197200520) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence or testimony demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0218 – see CWF-0133

Recommendation: denial

CWF-0219 – see CWF-0133

Recommendation: denial

CWF-0220 – see CWF-0133

Recommendation: denial

CWF-0221 (9195870860) – The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0222 (5160650710) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0223 (9195870170) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0224 (6065010580) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0225 (6065010690 and 6065011510) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence or testimony demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0226 (2585001060) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0227 (2538830420) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection includes these issues in the same summary form as many other objections but does include much more additional argument. Regardless of the amount of argument for the points raised by the Objector, the objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0228 (2538830090) – The objection includes general statements in opposition to the LID. The objection raises the following common objection issues addressed below in the Legal Analysis section B: 6 and 10. The objection also incorporates issues raised by appraiser Anthony Gibbons, which are addressed below. The objection argues that the property will receive no special benefit. However, the objection is not supported by an expert special assessment analysis. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City valuation was flawed.

Recommendation: denial

CWF-0229 (9195872060) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence or testimony demonstrating that the subject property will not

receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0230 (9195871180) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0231 (7804110010) – The objection raises two issues in challenging that the City special assessment is inaccurate: (1) the property parking garage is reserved for members only and thus will receive no benefit and (2) the City erred in the market value analysis for the property. Concerning the first issue, the City appraisal is directed at highest use for the property, not just current use. The objection includes no evidence showing that the parking garage property is permanently restricted for use as a parking garage for members. Therefore, that current use of the property does not dictate the highest value for the property. The objection is not accompanied by any expert analysis demonstrating error in the City's appraisal of the property. The objection lacks adequate evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0232 (2538830500) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0233, CWF-0318, and CWP-0409-0441 (multiple parcel numbers) – Case number CWF-0233 was part of a large group of Objectors represented by Perkins Coie LLP that also includes CWF-0318 and CWP-0409-0441.

The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. These objections raise many of the

arguments raised by other Objectors that are addressed below in the Legal Analysis section (e.g. issues raised by appraiser Anthony Gibbons, issues related to comments by Dr. Crompton). The objections raise issues not within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing (e.g. constitutional due process issues).

In addition to these issues, the objections argue that the subject properties would receive no special benefit. In part, the objections argue that there would be no special benefit due to the distance of the subject properties from the proposed Waterfront LID Improvements. In addition, Objectors contended that the City could not establish the existence of what Objectors characterize as a “micro benefit” when its information is based on a mass appraisal, and, as a result, any property assigned a benefit less than 1.0% should be removed from the LID. However, Objectors’ consultants did not establish that they have equal or greater expertise in conducting mass appraisals when compared to the City appraiser and demonstrated an inadequate basis for their contention.

The objections also complain that for certain of the subject properties, neighboring commercial office buildings received different special benefit percentages. This argument fails to undermine the City appraisal. The City based its special benefit estimate for each parcel on expert appraiser professional judgment concerning the impact of the LID Improvements on each parcel. Proximity to LID Improvements could be similar between neighboring commercial office properties, but points of differentiation could also occur including the use, size, and condition of buildings on the property, and for example, recorded restrictions on the property’s title. Thus, under the income approach to valuation, differences in estimated special benefits between properties—even adjacent ones—could occur. This does not demonstrate an error on the part of the City; on the contrary, it goes to rebutting many Objectors’ contention that the City simply applied a set of percentage benefits across the scope of the LID area.

The objections further challenge the City’s boundary for the LID but did not present adequate evidence to counter the City’s determination.

The objections also challenge the City’s valuation of the properties. For the hotel Objectors in this group—CWF-0318, CWF-0413, CWF-0415, CWF-0418, CWF-0429, and CWF-0436—findings concerning this issue can be found in Finding 17 above, and section C.10 below in the Legal Analysis section. The remainder of the objections raised by this group of Objectors do not provide adequate evidence to challenge the valuation of the City.

The Objectors failed to meet the burden of proof required to demonstrate that the properties will not receive a special benefit. In the Initial Recommendation the Hearing Examiner recommended that, CWF-0318, CWF-0413, CWF-0415, CWF-0417, CWF-0418, CWF-0423, CWF-0429, and CWF-0436 should be remanded to the City for

reconsideration of the property-specific information provided in the hearing for valuation purposes, with an opportunity for response by Objectors. The City appraiser remand analysis included consideration of all data submitted at hearing by the Objectors for these properties, and was also informed by a comparable sales analysis. Responses from Objectors to the City appraiser remand analysis did not establish error in the City appraiser's review process, but instead highlighted different valuation methodologies that were not superior to the methods used by the City.

Recommendation CWF-0233: denial

CWF-0234 (1843051820) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without providing any supporting quantitative analysis demonstrating that the subject property will not receive a special benefit or that the City valuation is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0235 (2538831340) – This objection simply restates the objection issues raised in CWF-0234.

Recommendation: denial

CWF-0236 (2538830060) – The objection identifies Objector Julie Marie Biniasz as a “Real Estate Broker that has been the Listing Broker or Selling Broker for a significant number of downtown residents that are in, or proximal to the LID during the past 15 years. Her knowledge of property valuation is significant,” and Objector Blaine Jeffrey Webster as a Washington State licensed/registered Architect and Designated Architect that was elected by three Washington State governors to serve three consecutive terms on the Washington State Board for Architects, for a twelve-year period. He chaired the Downtown Design Review Board [for the City of Seattle] where he served for four years; he also chaired the Ethics and Practice Committee of AIA Seattle prior to his service on the WSBFA. He is currently a member of AIA Washington, and consults/testifies regarding proposed Washington State legislation. This is adequate for the Hearing Examiner to consider Objectors experts in real estate and development in the City of Seattle. However, the objection is not accompanied by special assessment analysis or property valuation analysis performed by either Objector.

The objection argues that the property will receive no special benefit. However, the objection is not accompanied by any expert special assessment analysis, either by the Objectors or otherwise. The objection with regard to the special assessment is merely a

series of conclusory statements raised without any supporting analysis. Without such analysis, the objection is inadequate to overcome the presumption in favor of the City's appraisal concerning whether the property will receive a special benefit.

The objection raises the following common objection issues addressed below in the Legal Analysis section B: 8 and 10. The objection also raises issues not within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing (e.g. constitutional issues). The objection also includes general statements in opposition to the LID that do not raise legally cognizable issues. The objection raises issues addressed below in the Legal Analysis section, including issues raised by appraiser Anthony Gibbons. The objection also challenges the City valuation of the subject property but is only accompanied by a brief reference to the King County Assessor's valuation of the property and a Redfin estimate. This reference is not adequate evidence to demonstrate that the City valuation is inadequate or that the Objector's evidence should carry more weight with regard to this issue. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0237 (1843050120) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence or testimony demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0238 (1977200890) – The objection argues that the City valuation of the subject property is incorrect. With regard to this issue, the objection only makes a conclusory statement that is not supported by adequate evidence or testimony. Without adequate analysis and supporting evidence demonstrating an error in the valuation of the property, the objection fails to overcome the evidentiary value of the City appraisal. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0239 (9197200560) – The objection summarily argues that the subject property would receive no special benefit. The objection raises the following common objection issue addressed below in the Legal Analysis section B: J. The objection is not accompanied by any evidence to support its allegations. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0240 (9197200570) – This objection simply restates the objection issues raised in CWF-0239.

Recommendation: denial

CWF-0241 (2538830050) – The objection raises several issues:

1. The subject property should be exempt from the Waterfront LID assessment, as it is exempt from King County property tax because it is a nonprofit church organization. This issue does not address whether the Waterfront LID would result in a special benefit to the subject property, or whether the City valuation process was adequate, which are the issues within the Hearing Examiner's jurisdiction to consider in this hearing.
2. The objection also incorporated by reference comments made by Anthony Gibbons in his letter dated March 2, 2018, which issue is addressed below in the Legal Analysis section.
3. The objection raises the following common objection issue addressed below in the Legal Analysis section B: 10.

The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0242 (9195872110) – The objection argues that the subject property will receive no special benefit. The objection indicates of the Objector: "I am licensed architect, commercial real estate broker, and real estate investor. I was licensed to practice architecture in 1980, and licensed as a real estate broker since 1985." Objector could therefore be considered to have some relevant experience. However, the objection is not accompanied by any special assessment analysis or appraisal valuation. The objection primarily indicates that the property will have negative impacts from the LID Improvements. This issue is not supported by any adequate evidence. In addition, this issue is addressed below in the Legal Analysis section. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0243 (1977201130) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0244 (2538830780) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection includes a brief statement concerning the Objector’s opinion that the subject property has not been properly valued by the City’s appraisal. Without additional supporting evidence, the subjective opinion of the Objector is not adequate to demonstrate an error in the special assessment for this property. The objection lacks evidence or testimony demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0245 (5160650080) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, and 7. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0246 (5160650120) – This objection simply restates the objection issues raised in CWF-0245.

Recommendation: denial

CWF-0247 (9195870890) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0248 (2382000250) – The objection is only a brief statement indicating the Objector believes that the subject property valuation is inaccurate and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0249 (5160650330) – The objection is a series of assertions in opposition to the Waterfront LID. The objection includes inadequate supporting evidence specific to the subject property to show either that the property will not receive a special benefit or that the City valuation process was flawed. In addition, the objection raises issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. double taxation and a request for exemption for residential properties). The

Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0250 (9195871510) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0251 (6364000420) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0252 (2538830860) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0253 (6065010030) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0254 (1843051240) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0255 (1843050920) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the

burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0256 (9195871800) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0257 (2538830550) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0258 (1843050930) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0259 (2538830100) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included King County assessment information and Redfin estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the King County assessment information and Redfin estimate are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0260 (2382001150 and 2382001970) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The

Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0261 (6065011570) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0262 (5160650060) – The objection is only a two-sentence statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0263 (9195871430) – This objection simply restates the objection issues raised in CWF-0263.

Recommendation: denial

CWF-0264 (2538831320) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information and Redfin estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information and Redfin estimate are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0265 (2538830210) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information and Redfin estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information

and Redfin estimate are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0266 (9195871700) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0267 (2568000240 and 2568000300) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. In particular, the objection challenges the scope and area of the Waterfront LID but does so only by raising questions and concerns about the proposal, raising brief issues that are not supported by any evidence or analysis to show that the concern has any basis. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0268 (2538831350) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0269 (3589005400) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0270 (2538830130) – The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information and Redfin estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information and Redfin estimate are not adequate to demonstrate an error in the special assessment for this property. The objection indicates that the City

should rely on the assessment valuation from the King County Assessor but fails to identify how or why that valuation is more accurate than the City's. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0271 (1843051660) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information and Redfin estimates to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information and Redfin estimate are not adequate to demonstrate an error in the special assessment for this property. The objection indicates that the City should rely on the assessment valuation from the King County Assessor but fails to identify how or why that valuation is more accurate than the City's. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0272 (5160650640) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate property-specific supporting evidence. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information is not adequate to demonstrate an error in the special assessment for this property. The objection indicates that the City should rely on the assessment valuation from the King County Assessor but fails to identify how or why that valuation is more accurate than the City's. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0273 (5160650670) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0274 (5160650350) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate property-specific supporting evidence. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without adequate supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector included general property value information to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the general property value information is not adequate to demonstrate an error in the special assessment for this property. The objection indicates that the City should rely on the assessment valuation from the King County Assessor but fails to identify how or why that valuation is more accurate than the City’s. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0275 (6065011810) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0276 (5160650090) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 3, and 7. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0277 (0656000215, 0659001010, 0659001015, and 0659001020) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence adequate to demonstrate that the property will receive no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0278 (7802000070) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the

burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0279 (2570280020) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0280 (5160650480) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0281 (1843051290) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection is not supported by any evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0282 (6065011880) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection is not supported by any evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0283 (9197200740) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector included some general property value information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property value information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to

meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0284 (1843051040) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0285 (5160650050) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0286 (5160650420) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0287 (2937600090) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0288 (1843051770) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof

required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0289 (2538830830) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by evidence. Finally, The Objector included some general property valuation information to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0290 (1745500550) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0291 (9195870380) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0292 (2867400940) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0293 (1843050720) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0294 (5160650740) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0295 (5160650560) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0296 (unknown) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0297 (1975700380) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0298 (2538831200) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0299 (0655000050) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0300 (2538830120) – The objection argues that the property will receive no special benefit. However, the objection is not accompanied by any expert special assessment analysis. The objection with regard to the special assessment is merely a series of conclusory statements raised without any supporting expert analysis. Without such analysis, the objection is inadequate to overcome the presumption in favor of the City’s appraisal concerning whether the property will receive a special benefit. The objection raises issues addressed below in the Legal Analysis section, including issues raised by appraiser Anthony Gibbons. The objection also includes general statements in opposition to the LID that do not raise legally cognizable issues. The objection raises the following common objection issues addressed below in the Legal Analysis section B: C, H, and J.

The objection also challenges the City valuation of the subject property and is accompanied by a property-specific comparables analysis. This analysis is addressed in the Legal Analysis section C.10. This analysis is not adequate evidence to demonstrate that the City valuation is inadequate or that the Objector’s evidence should carry more weight with regard to this issue. The comparative market analysis provided with the objection fails to identify any error with the City appraisal process; instead, it simply presents a different valuation for the property with no indication as to why that valuation should be given weight over the City’s expert appraisal analysis.

The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0301 (2538831450) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0302 (9195870500) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0303 (2538830300) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

CWF-0304 (1745501170) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. These issues are not supported by any evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0305 (9195871830) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0306 (9195870030) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no adequate supporting evidence. The Objector included some general property valuation information to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the general property valuation information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0307 (2382002120) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. These issues are not supported by any evidence. The Objector failed to meet the burden of

proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0308 (9195871100) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0309 (1843051350) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. These issues are not supported by any evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0310 (5160450570) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. These issues are not supported by any evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0311 (9195871640) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. These issues are not supported by any evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0312 (9195900170) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0313 (0942000510) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The objection includes a brief list of comparables to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the list of comparables is not adequate to demonstrate an

error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0314 (0659000070) – The objection challenges the City valuation for the subject property and the proportionality of the special benefit.

The City's before LID value for the subject property is supported by market rental rates and comparable sales data. The capitalized market value estimate for this property was \$243,978,000 or \$376±/SF of net rentable area, which also recognized that the Nordstrom building has a historic designation. The objection cited the King County Assessor's assessed value of \$80,304,000 or \$124±/SF of net rentable area to counter the City's findings. The City appraiser did not rely on the King County Assessor's valuation of this parcel (or for others in the Waterfront LID) but instead utilized what it identified as more reliable data in its professional opinion. The City appraiser found that:

There is nothing in the comparable sales database to support a market value estimate for the property as low as the King County Assessor's assessed value figure (\$124±/SF), especially considering the Nordstrom building's good condition and excellent location. For example, the Dexter Horton building sold in January 2019 for \$488±/SF; it contains less retail and more office space but is in an inferior location. It also has an historic designation. Other historic-designated buildings researched typically sold for \$250±/SF to \$400/SF or more. In short, there is no justification or market support for the King County Assessor's low value estimate for this property.

Third Declaration of Robert J. Macaulay dated July 14, 2020 at 13.

We did not rely on older (2017) data in analyzing the Nordstrom property, as is evidenced in the improved comparable sales chart and comparable rental information in the collection of back up-data presented. The most recent comparable sales data in existence was utilized, such as the 2019 Dexter Horton building sale, and current rental/capitalization rate information published in timely market research reports and from other sources.

Adjustments in rental and capitalization rates in the commercial spreadsheets are based on our review of comparable projects in other cities, relevant published data and analysis of the impact on retail sales of amenities similar to what the LID provides, together

with review of local market conditions and estimates of the probable increases in tourism and enhanced market appeal that will be provided by the Waterfront Seattle project. These data indicate modest percentage increases in the various metrics such as rental rates and vacancy, as reflected in our study and summary report.

Westlake Center and Pacific Place are retail properties and the Nordstrom building has 280,000± SF of retail space, but also 265,000 SF of office area. Additionally, we are not basing the analysis on the county's assessed value, but on independent market value estimates. Recognizing the differences in use, the special benefit and assessment amounts for the properties are roughly proportionate. Westlake Center retail (between 4th-5th Avenue and Pine Street) reflects a 2.05% special benefit (market value increase); Pacific Place retail (between 6th-7th Avenue and Pine Street) indicates a 1.70% value increase compared to Nordstrom (retail and office) located between 5th-6th and Pine Street, with an indicated 1.60% market value increase (special benefit).

Third Declaration of Robert J. Macaulay dated July 14, 2020 at 14.

The City's valuation process is more reliable than the King County Assessor data and other information submitted with the objection.

The objection alleges disproportionality between its assessment and those for Westlake Center and Pacific Place. However, the subject property received the lowest percentage increase in value attributable to special benefits among these properties, and all three parcels are within a reasonable range demonstrating proportionality. The objection also does not take into account the difference between the compared properties—that the subject property has substantial office spaces along with expansive retail space, while the compared properties are predominantly retail. The Objector's argument does not present valuation evidence sufficient to demonstrate an error with the City's assessment and has not demonstrated disproportionality in the Final Special Benefit Study with respect to its property. The Objector did not challenge whether the subject property will receive a special benefit. The Objector did not demonstrate that the City appraisal process was flawed.

Recommendation: denial

CWF-0315 (2585000330) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0316 (0656000290) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0317 (2585000810) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 2, 5, 6, and 7. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0318 (1974600025 and 1974600035) – see CWF-0233
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0319 (9195870700) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence specific to the subject property. The objection includes the argument that the subject property would not receive a special benefit and would be devalued by the Waterfront LID Improvements. The objection also raises the following common objection issues addressed below in the Legal Analysis section B: 2, 3, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0320 (0656000180, 2301950000, 2301950010, 2301950010, 2301950020, 8729690000, 8729690010, 8729690010, and 8729690020) – The objection is only a brief statement in opposition to the Waterfront LID and includes no adequate supporting analysis or evidence. The objection includes a brief concern that allegedly comparable properties had been treated disproportionately under the City valuation for the LID. Without additional supporting evidence, the list of comparables is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0321 (2538830340) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0322 (1843050380) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0323 (unknown) – no objection filed.

CWF-0324 (5160450480, 5160450960, and 5160650530) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. In addition to these issues, the Objector included general comparables information and King County assessor data to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the comparables information and King County assessor data are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0325 (0659000030) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0326 (1976700010) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0327 (0659000625 and 0659000640) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence.

The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0328 (7666202632) – The Port of Seattle indicates that it is not the owner of parcel 7666202632 and should therefore not be assessed for this property. This issue does not appear to be refuted in the record. On remand the City appraiser indicated that further research indicated that the Port of Seattle is correct regarding ownership of that parcel, and the State of Washington is the current owner of the property.
Recommendation: The City assessment record for ownership of this property should be corrected to be the State of Washington.⁷

CWF-0329 (0660002030 and 0660002030) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection raises issues addressed below in the Legal Analysis section, including issues raised by appraiser Anthony Gibbons. The objection also includes general statements in opposition to the LID that do not raise legally cognizable issues. Objectors also raised issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. the LID is a quid pro quo for getting private donations, LID location within the Seattle Metropolitan Park District). The objection argues that the property will receive no special benefit. However, the objection is not accompanied by qualified expert special assessment analysis—the statements of an Objector or an attorney representative do not rise to the level of showing the requisite appraisal expertise. Without such expert analysis, the objection is inadequate to overcome the presumption in favor of the City’s appraisal concerning whether the property will receive a special benefit.

The objection argues that the valuation for the subject property is inaccurate and provides a real estate appraisal of the property dated September 30, 2017. The value conclusion of the appraisal for the property is \$19,700,000, in contrast to the Proposed Final LID assessment which found that the current value of the subject property is \$56,253,000. The effective date of the appraisal is September 30, 2017, which is approximately two years prior to the City appraisal’s effective date of October 1, 2019. The objection fails to identify any error with the City appraisal process; instead, it presents a different appraisal valuation for the property with no indication as to why that valuation should be given weight over the City’s expert appraisal analysis. The two-year difference in valuations may account for the differentiation; however, the differentiation is vast, and the City failed to provide responsive evidence concerning this appraisal. In the Initial Recommendation the Examiner stated he “declines to speculate as to the difference

⁷ The Hearing Examiner’s jurisdiction in this Assessment Hearing extends only to hearing objections and making a recommendation on those to Council. Therefore, any issues not raised by an objection concerning the misidentification of the property owner for this assessment are not addressed in this recommendation.

between these appraisals, and with inadequate analysis from both the City and Objector in this regard, the issue of valuation should be remanded to the City for review and consideration.” On remand the City appraiser reviewed the information from the Objector and formed an opinion that no changes to the original recommendation were warranted. The Objector declined to submit any new material for consideration as part of the remand.

The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0330 (9195870110) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0331 (7628750040) – withdrawn by Objector August 17, 2020.

CWF-0332 (2538830280) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector raised some general concerns and issues in objection to the Waterfront LID. These issues are not supported by adequate evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0333 (5247800005) – see CWF-0111

Recommendation: denial

CWF-0334 (2538830590) – The objection is only a brief statement in opposition to the Waterfront LID and includes no adequate supporting analysis or evidence. The objection includes a brief concern that allegedly comparable properties had been treated disproportionately under the City valuation for the LID. Without additional supporting evidence, the list of comparables is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0335 (3324000260) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector

failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0336 and CWF-0342 (7666204878) – The objections argue that the City assessments for these subject properties are inaccurate because: (1) they are not physically proximate to the Waterfront LID Improvements, (2) the City’s special benefits analysis is speculative, and (3) the subject properties will not receive a special benefit from the Waterfront LID Improvements. Objectors also request a \$3 million offset for unrelated streetscape improvements that were required to be constructed more than two years ago for new development at 255 S King Street. Some of the issues raised by these objections are addressed below in the Legal Analysis section.

Objectors presented no adequate expert evidence to show that the assessments for the subject properties are disproportionate due to their location within the LID boundary. The subject properties are located within the midst of the proposed Pioneer Square Street improvements and within blocks of the Promenade LID Improvements. Contrary to the objections, the City did consider property-specific values such as leases and occupancy rates. The City demonstrated that the subject properties will receive a special benefit from the Waterfront LID Improvements and Objectors have failed to provide adequate expert evidence to the contrary.

In the case of these subject properties, it was reasonably appropriate for the City to use publicly available hotel information in its appraisals. While more property-specific information could overcome the City’s approach—as it has with other hotel property Objectors—in this case, the Objectors did not produce adequate property-specific evidence to demonstrate inadequacy in the City’s results. Objectors only referenced the occupancy rates and daily room rates of its hotels in a single month, October 2019, which is not an adequate basis on which to demonstrate current market value for appraisal purposes. As detailed in the record, the City utilized the income approach to value hotels, which requires an appraiser to estimate the future performance of the hotel, including its ADR, occupancy, and expenses. This is a more reliable approach for the appraisal of a hotel than simply analyzing a single month’s worth of performance data. Objectors argue with regard to 1000 1st Avenue South, Parcel No. 766620-6678, that it is a vacant parking lot, and therefore no assessment should be due on that property. However, this argument is not supported by any adequate appraisal report. Further, the City’s assessment approach is based on the highest and best use market value of affected property without, as opposed to with, the Waterfront LID. In this context, the property will receive the special benefit identified by the City appraiser.

The City has put forth adequate evidence from its experts that the valuations for these subject properties in the Final Special Benefit Study are valid and proportionate. The

Objectors failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal was flawed.

Recommendation: denial

CWF-0337 (0939000080) – see CWF-0336

Recommendation: denial

CWF-0338 (2538830600) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector included a property-specific comparative analysis and a Redfin estimate to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the property comparative analysis and Redfin estimate are not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0339 (7666206676) – see CWF-0336

CWF-0340 (7666206678) – see CWF-0336

CWF-0341 (6364000400) – The objection is only a brief list of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0342 (7666206690) – see CWF-0336

CWF-0343 (5247800095) – The objection raises issues specific to the value of the subject property. The objection indicates that: (1) the property façade has been placed on the National Historic Register, (2) the property use is restricted by the City's rules for Pioneer Square Preservation (restricting teardown, modernization, or changes to the façade, height, etc.), and (3) the property cannot be joined with other properties to maximize the value of potential redevelopment. The record reflects that the City appraiser recognized the development constraints that exist in the Pioneer Square District and reflected this in the City analysis. The objection also argues that the property will receive no special benefit. Without expert evidence, this mere allegation is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0344 (2538830390) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector included a property-specific comparative analysis to challenge the City appraiser’s valuation for the property. Without additional evidence, the comparative analysis and Redfin estimate are not adequate to demonstrate an error in the special assessment for this property, as they fail to show any error in the City calculations—they merely present a different conclusion that could be reached within the range of valuations possible. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0345 (1843051310) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector included some general valuation information as a challenge to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the general valuation information is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0346 (1975700480) – The objection challenges the City valuation proportionality and also indicates that the City appraisal inappropriately designated the property for commercial use when the property is zoned Downtown Mixed Commercial, which sets some limitations on commercial use.

With regard to proportionality, the objection also complains that for certain of the subject properties, neighboring commercial buildings received different special benefit assessments. This argument fails to undermine the City appraisal. The City based its special benefit estimate for each parcel on expert appraiser professional judgment concerning the impact of the LID Improvements on each parcel. Proximity to LID Improvements could be similar between neighboring commercial office properties, but points of differentiation could also occur, including the use, size, and condition of buildings on the property, and for example, recorded restrictions on the property’s title. Thus, under the income approach to valuation, differences in estimated special benefits between properties—even adjacent ones—could occur. This does not demonstrate an error on the part of the City; on the contrary, it goes to rebutting many Objectors’ contention that the City simply applied a set of percentage benefits across the scope of the LID area. The objection does not provide sufficient evidentiary detail to support a finding that the property is not proportionally assessed.

In addition, the objection fails to provide adequate evidence of valuation for the subject property to refute the City's findings.

The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0347 (5160451380 and 5160650180) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. It also argues that ABS study failed to adequately address special benefits versus general benefits.⁸ The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0348 (1843051450) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. In addition to these issues, the Objector included a Redfin estimate to challenge the City appraiser's valuation for the property. Without additional supporting evidence, the Redfin estimate is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0349 (0659000220) – The objection raises the following common objection issue addressed below in the Legal Analysis section B: 1. In addition to these issues, the objection alleges that the Waterfront LID will convey only general benefits and not special benefits. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.
Recommendation: denial

CWF-0350 (1975700645) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.
Recommendation: denial

⁸ This issue was raised in the ReSolve letter dated May 2, 2018 and is addressed along with all other issues raised in that letter below in the Legal Analysis section.

CWF-0351 (1977200030) – The objection challenges the valuation of the subject property. The objection includes King County assessment data and a property-specific valuation printed December 15, 2017 to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the included King County assessment data and property-specific valuation are not adequate to demonstrate an error in the special assessment for this property. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0352 (5160650260) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection includes general comments in opposition to the LID that do not raise a legally cognizable issue. The objection raises issues addressed below in the Legal Analysis section (e.g. issues concerning Dr. Crompton’s report, the scope of the LID boundary, etc.). The objection raises issues not within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing (e.g. violation of Open Public Meetings Act by Council). The objection raises the issue that the valuation for the subject property is not accurate but fails to provide adequate evidence demonstrating property valuation that counters the City’s conclusions. The objection also argues that the Waterfront LID will confer no special benefit. The objection raises these issues with only lay analysis that is not sufficient to demonstrate that the City special assessment is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City’s valuation of the property was flawed.

Recommendation: denial

CWF-0353 – see CWF-0133

Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0354 (9195870560) – The objection argues that the Waterfront LID will confer no special benefit and identifies general differences between condominium units in the subject property building. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0355 (1843050850) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 5, 7, and 10. In addition to these issues, the Objector included a Zestimante estimate to challenge the City appraiser’s

valuation for the property. Without additional supporting evidence, the Zestimate estimate is not adequate to demonstrate an error in the special assessment for this property. Also, without supporting argument or evidence, the objection indicates that the property will receive no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0356 (1843050870 and 1843051610) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0357 (1843051340) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. issues concerning the Downtown Development Association). In addition, the objection raises general concerns about the LID proposal that do not raise cognizable legal issues (e.g. lack of support for a new park). The objection's reference to King County Assessor data for the property is unsupported by analysis and is not adequate on its face to demonstrate an error with the City valuation. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0358 (2382002440) – The objection raises general statements in opposition to the LID. The objection identifies issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing (e.g. constitutional issues, request to review the purpose of the LID). The objection contends that the subject property will receive no special benefit. Objectors offered no evidence prepared by a qualified expert to support their claims. Issues raised concerning Dr. Crompton's testimony are addressed below in the Legal Analysis section. The objection raises the following common objection issues addressed below in the Legal Analysis section B: B and E. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0359 (2538830230) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0360 (2538830810) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0361 (2538830820) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0362 (2538830880) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0363 (2538831170) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0364 (2538831420) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The

objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0365 (2764700030) – The objection raises an issue that property is exempt as a religious institution. The Hearing Examiner is not aware that this raises an issue relevant to a special assessment, or that it is within the jurisdiction of the Hearing Examiner to determine. The objection also alleges that the subject property will receive no special benefit. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0366 (5160650270) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special assessment by raising various issues that the Objector believes make the property unique and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton’s report). The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as “common sense,” and is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City’s special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0367 (6065010710) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0368 (6065011030) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0369 (7628750210) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0370 (9195871310) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0371 (2570280160) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0372 (9195872140) – The objection fails to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing.

Recommendation: denial

CWF-0373 (197720018708) – The objection fails to state an issue within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing.

Recommendation: denial

CWF-0374 (9195872250) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0375 (2538830850)⁹ – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 2, 3, 4, 8, and 10. The objection also raises generalized concerns about the Waterfront LID proposal. The objection raises issues not within the jurisdiction of the Hearing Examiner to address in the context of a special assessment hearing. The objection raises issues addressed below in the Legal Analysis section (e.g. issues concerning Dr. Crompton’s report). It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. Objector failed to support its contention that the property will receive no special benefit with adequate expert evidence to overcome the presumption in favor of the City’s determination. The Objector included a closing argument document following cross-examination. Many issues raised by the Objector’s closing argument are addressed below in the Legal Analysis section. The objection challenges the valuation of the subject property. The City appraiser used a sales comparison approach to valuation to arrive at its value conclusions. Objector did not submit adequate evidence demonstrating that the City appraiser’s valuation was inaccurate for the property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation was inaccurate.

Recommendation: denial

CWF-0376 (6065010430) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection also raises generalized concerns about the Waterfront LID proposal. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0377 (1843050890) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special

⁹ If sheer dedication was the indicator of success in a special assessment hearing, especially for a *pro se* litigant, Victor Moses would certainly have prevailed on this alone. It is noteworthy that in contrast to the majority of other *pro se* Objectors, Mr. Moses committed himself to understanding and navigating a very challenging legal forum and procedures, and even proved to be an asset to organization of the hearing during cross-examination.

benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0378 (9195870520) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0379 (5160650800) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special assessment by raising various issues that the Objector believes make the property unique and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton’s report). The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as “common sense,” and is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City’s special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0380 (6391350420) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0381 (5160650320) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special

assessment by raising various issues that the Objector believes make the property unique, and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton's report). The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as "common sense," and is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City's special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0382 (6065010350) – see CWF-0192

CWF-0383 (2538830190) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0384 (9195872320) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0385 (5160650110) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special assessment by raising various issues that the Objector believes make the property unique, and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton's report). The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as "common sense," and

is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City's special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0386 (1745500090) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 2, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises this issue without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0387 (5160650810) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special assessment by raising various issues that the Objector believes make the property unique and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton's report). The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as "common sense," and is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City's special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0388 (2538830580) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting

quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0389 (9195871770) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The objection lacks evidence demonstrating that the subject property will not receive a special benefit or that the valuation by the City is inaccurate. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0390 (7666202630, 7666206950, and 7666206955) – Objector argues that it should not have to pay Waterfront LID assessments on three parcels it owns: Pier 48 and two former Washington-Oregon Shippers Cooperative Association terminal properties. The objection does not dispute, through appraisal evidence or otherwise, the actual amounts assessed for these parcels. Objector claims that the parcels cannot be sold unless and until they are declared surplus property by the Objector. However, this issue is not relevant to the special assessment, the purpose of which is to measure the increase in market value of the parcels as a result of the Waterfront LID Improvements. Objector argues that Pier 58 should be considered highway right-of-way but offers no evidence to support the contention that it should be designated as such, except for a temporary current use as a staging area for parking. Objector also argues that the City improperly speculated about the three parcels' value since there is no record evidence that the Objector intends to declare the parcels surplus in the "reasonably foreseeable future." However, a municipality does not need to produce evidence that a property owner intends to satisfy all conditions precedent for a potential future sale. Objector also asks in the alternative that the assessments be suspended until such time as it declares the parcels surplus property. The Hearing Examiner does not have jurisdiction to make such a determination. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0391 (9195870240) – The objection includes general comments in opposition to the LID. The objection challenges the City's valuation of the subject property but provides no adequate evidence to support this contention. The objection complains about lack of consideration of negative impacts to the property that were not considered by the

City appraiser; however, the record contradicts this allegation—the City appraiser has considered these issues. The issues in the objection are also addressed in finding 17 above and in the Legal Analysis below. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0392 (197720-0385, 8008550000) – The objection identifies errors concerning two parcels: Tax Parcel Nos. 1977200385 and 8008550000.

Following the close of the record, the City submitted several amendments it was seeking to the special benefit estimates for several properties. With regard to Tax Parcel No. 197720-0385, the City concluded that “ABS Valuation’s original analysis reflected an error in parcel ownership. Parcel is owned by Pike Place Market not Seattle Department of Transportation as assumed in original analysis. Because of Pike Place Market ownership and attendant legal constraints, special benefit estimate should be reduced to be more proportionate to similar Pike Place Market properties.” These conclusions were submitted after the close of record and with no opportunity to comment or object from Objector.

The City did not provide comment or response in the record for the initial hearing concerning the objection’s issues concerning Tax Parcel No. 8008550000. This left the Hearing Examiner with an inadequate record upon which to make a recommendation, and this property was recommended for consideration on remand.

With respect to Tax Parcel No. 197720-0385, the special assessment was also recommended to be remanded to allow the City to make appropriate changes and for the Objector to determine if these new findings are still at issue, and to provide comment if so. On remand, with respect to Tax Parcel No. 197720-0385, the City appraiser found that “based on information provided by representatives of the Pike Place Market and review of the last deed, the current owners are the Pike Place Market PDA.” The City appraiser also reiterated his earlier late filings from the initial hearing, and indicated that “because of Pike Place Market ownership and attendant legal constraints, the special benefit estimate should be reduced to be more proportionate to similar Pike Place Market properties,” and that “the assessment be reduced to \$71,736.”

On remand, the Objector appears to argue that two units of the Stewart House Condominium property should receive a zero assessment based on a HUD contract that, it argued, restricted the use of the units to low-income housing until 2032. However, as indicated by the City, the HUD contract upon which Objector relies, includes a provision that allows the owner to terminate the contract upon written notice. Where the HUD contract is not an absolute restriction on use, and because it is possible for the owner to use it as something other than low-income housing, a zero assessment for the two units of Stewart House Condominiums is not warranted. Therefore, the assessment reduction

argued for by Objector on remand beyond that identified by the City on remand, is not supported by adequate evidence.

Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0393 (5160650140) – see CWF-0048

CWF-0394 (6785700070) – The objection raises a series of issues but is not supported by adequate evidence. The Objector argues that the City appraisal failed to assess general benefits against special benefits. That issue is addressed below in the Legal Analysis section. The objection argues generally that the property will receive no special assessment but is not supported by the requisite expert analysis to overcome the legally imposed presumption in favor of the City appraisal. In addition, the objection raises issues addressed below in the Legal Analysis section. The objection raises the following common objection issues addressed below in the Legal Analysis section B: 3, 4, 5, 7, and 10. The objection also raises general comments in opposition to the LID. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0395 (6785700040) – The objection raises a series of issues but is not supported by adequate evidence. The Objector argues that the City appraisal failed to assess general benefits against special benefits. That issue is addressed below in the Legal Analysis section. The objection argues generally that the property will receive no special assessment but is not supported by the requisite expert analysis to overcome the legally imposed presumption in favor of the City appraisal. In addition, the objection raises issues addressed below in the Legal Analysis section. The objection raises the following common objection issues addressed below in the Legal Analysis section B: 3, 4, 5, 7, and 10. The objection also raises general comments in opposition to the LID. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0396 (9195870410) – The objection raises the following common objection issues addressed below in the Legal Analysis section B: 1, 2, 3, 4, 5, 6, 7, 8, 9, and 10. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0397 (2382002260) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0398 (9195870000) – The objection is ostensibly presented on behalf of the Waterfront Landings Condominium and raises issues identified in the above finding specific to that property, and also in the Legal Analysis section below. Objector indicates in a closing argument in response to cross-examination that the objection is submitted on behalf of all Waterfront Landing Condominium owners. The purpose of the final closing statements was to be response to cross-examination only. Objector cannot now at this late date attempt to submit objections for specific parcels not identified in the original written objection, or as part of Objector’s case in chief presentation. In addition, Objector provided no evidence that she is authorized to speak on behalf of all Waterfront Landing Condominium owners regarding their individual property assessments. The objection also challenges the special benefit determination for the property. However, no special benefit analysis performed by an expert was submitted on behalf of the property to overcome the presumption in favor of the City’s special assessment findings (comments from Mr. Gibbons about the special assessment for the property were general and did not constitute a special benefit analysis). The objection raises the following common objection issue addressed below in the Legal Analysis section B: 8. The objection challenges the proportionality of the special assessment but does so only through generalized assertions that are not property specific. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal was flawed.

Recommendation: denial

CWF-0399 (2585000900) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. City lack of authority to establish the LID, LID is ultra vires, Council procedural issues). The objection raises the following common objection issues addressed below in the Legal Analysis section B: 7 and 8. Finally, the objection challenges the boundaries or scope of the special assessment but provides no supporting expert evidence to support this argument. These arguments are not adequate to overcome presumption in favor of the City’s special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0400 (5160650290) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0401 (0696000095) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0402 (2748000010 and 2748000020) – The objection fails to raise an issue with the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing. While public benefit is surely provided by the Objector, consideration of this value is more within the political consideration powers of the Council than it is within the legal issue consideration of the Hearing Examiner. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City's appraisal is flawed.

Recommendation: denial

CWF-0403 (1843051110) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence concerning the subject property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0404 (unknown) – The objection is only a brief statement in opposition to the Waterfront LID and includes no supporting evidence concerning the subject property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0405 (5160650690) – The objection includes general comments in opposition to the Waterfront LID that do not raise legal issues that the Hearing Examiner can address. The objection also raises issues not within the jurisdiction of the Hearing Examiner to address within the context of a special assessment hearing (e.g. regional mobility value of the Alaskan Way corridor, the need for a LID). The objection also challenges the special assessment by raising various issues that the Objector believes make the property unique and that Objector argues were not considered by the City. In addition, the objection challenges the adequacy of the special assessment, raising some issues that are addressed below in the Legal Analysis section (e.g. use of Dr. Crompton's report). The objection challenges the proportionality of the special assessment but does so only through

generalized assertions that are not property specific. Lastly, the objection raises the following common objection issue addressed below in the Legal Analysis section B: 10. By its own wording, the objection is based on what it identifies as “common sense,” and is not supported by any expert special assessment analysis. These arguments are not adequate to overcome presumption in favor of the City’s special assessment. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0406 (2538830720) – The objection challenges the valuation of the subject property and includes a valuation of the subject property to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the valuation of the subject property is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0407 (2538830800) – The objection challenges the valuation of the subject property and includes a valuation of the subject property to challenge the City appraiser’s valuation for the property. Without additional supporting evidence, the valuation of the subject property is not adequate to demonstrate an error in the special assessment for this property. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0408 (9195871040) – The objection is only a brief statement of issues in opposition to the Waterfront LID and includes no supporting evidence or testimony. The objection challenges the valuation of the subject property. It also indicates that the property will not receive a special benefit because of detrimental impacts to the property from the proposed improvements. The objection raises these issues without any supporting quantitative analysis demonstrating that the City valuation is inaccurate or that there will be no special benefit. The Objector failed to meet the burden of proof required to demonstrate that the property will not receive a special benefit.

Recommendation: denial

CWF-0409 (0656000550) – see CWF-0233

Recommendation: denial

CWF-0410 (0660000540) – see CWF-0233

Recommendation: denial

CWF-0411 (0660000545) – see CWF-0233
Recommendation: denial

CWF-0412 (0660000575) – see CWF-0233
Recommendation: denial

CWF-0413 (0660000708) – see CWF-0233
Recommendation: Grant Objection in accordance with remand analysis by City appraiser,
but otherwise deny Objection.

CWF-0414 (0660000740) – see CWF-0233
Recommendation: denial

CWF-0415 (0696000015) – see CWF-0233
Recommendation: Grant Objection in accordance with remand analysis by City appraiser,
but otherwise deny Objection.

CWF-0416 (0696000055) – see CWF-0233
Recommendation: denial

CWF-0417 (0939000240) – see CWF-0233
Following the close of the record the City submitted several amendments it was seeking to the special benefit estimates for several properties. With regard to Tax Parcel No. 0939000240, the City concluded that “[t]he property sold its air rights. This was not considered in the analysis and a recommended revision is made.” These conclusions were submitted after the close of record and with no opportunity to comment or object from Objector.

The Hearing Examiner recommended remanding the special assessment to allow the City to make appropriate changes and for the Objector to determine if these new findings are still at issue, and to provide comment if so. On remand the City appraiser concluded “Based on that new information, we recommend that the assessment be reduced to \$81,928.” The Objector did not “contest Mr. Macaulay’s proposed revised assessments.” Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0418 (0942000430) – see CWF-0233
The City appraiser indicated they were aware that redevelopment of the parcel was restricted as the parcel’s development rights had been sold, and that the before and after LID valuations considered the parcel’s highest and best use to be “as improved.” The current improvements on the parcel provide significant contribution value to the property.

The City appraiser properly found that the property would benefit from its proximity to the LID Improvements. The Objector's evidence concerning the special assessment did not demonstrate that the property will not receive a special benefit.

Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0419 (1117080000) – see CWF-0233

Recommendation: denial

CWF-0420 (1117080020) – see CWF-0233

Objector alleged that the City appraisal failed to consider the sale of development rights associated with the property but failed to do more than allege this as an issue—they introduced no evidence to indicate that this is the case. In contrast, the City appraiser testified that he was aware of the sold development rights and considered that in his analysis.

Recommendation: denial

CWF-0421 (1974700175) – see CWF-0233

The objection alleges that the City appraisal “double-counted” the subject property 2+U Building. However, the record does not reflect this. The ownership of the 2+U Building is comprised of three individual tax parcels and, under Washington State statutes, each tax parcel must be assigned individual special benefit and assessment amounts. The City appraisal data show that the individual amounts for each of the three tax parcels comprising the subject properties is estimated for the 2+U property.

Recommendation: denial

CWF-0422 (1975700235) – see CWF-0233

The Objector's evidence concerning the special assessment did not demonstrate that the property will not receive a special benefit or that the City appraisal valuation process was flawed.

Recommendation: denial

CWF-0423 (1975700365) – see CWF-0233

Following the close of the record, the City submitted several amendments it was seeking to the special benefit estimates for several properties. With regard to Tax Parcel No. 197570-0365, the City concluded that “the property sold its air rights. This was not considered in the analysis and a recommended revision is made.” These conclusions were submitted after the close of record and with no opportunity to comment or object from Objector. The Hearing Examiner recommended remanding the special assessment to allow the City to make appropriate changes and for the Objector to determine if these new findings are still at issue, and to provide comment if so. On remand the City appraiser concluded “Based on that new information, we recommend that the assessment

be reduced to \$158,760.” The Objector did not “contest Mr. Macaulay’s proposed revised assessments.”

Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0424 (1976200062) – see CWF-0233
Recommendation: denial

CWF-0425 (1976200070) – see CWF-0233
Recommendation: denial

CWF-0426 (1976200075) – see CWF-0233
Recommendation: denial

CWF-0427 (1976200076) – see CWF-0233
Recommendation: denial

CWF-0428 (1977201140) – see CWF-0233
Recommendation: denial

CWF-0429 (2285130010) – see CWF-0233
Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0430 (2538831460) – see CWF-0233
Recommendation: denial

CWF-0431 (2538831480) – see CWF-0233
Recommendation: denial

CWF-0432 (6094670010) – see CWF-0233
Recommendation: denial

CWF-0433 (6094670020) – see CWF-0233
Recommendation: denial

CWF-0434 (6094670030) – see CWF-0233
Recommendation: denial

CWF-0435 (6094680050) – see CWF-0233
Recommendation: denial

CWF-0436 (6195000030) – see CWF-0233

Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

CWF-0437 (6792120010) – see CWF-0233

Recommendation: denial

CWF-0438 (6792120020) – see CWF-0233

Recommendation: denial

CWF-0439 (7666202345) – see also CWF-0233

The Objector challenged the proportionality of the City valuation. The City concluded that the Seattle Marriott will receive a 3.2% increase in value as a result of the Waterfront LID Improvements, which is higher than hotels like the Edgewater Hotel—which is estimated to receive a 0.92% increase in value—and are more proximate to the LID Improvements. The City’s valuation was based on relative proximity to the promenade (a focal point of the project that provides improved access between downtown and waterfront properties) and park improvements along the waterfront. The City determined that other comparable hotels, like the Edgewater Hotel, are not located as closely to the LID Improvements along the waterfront and, therefore, will not receive the same amount of special benefit from the LID Improvements. The City’s argument is more persuasive in this regard.

Recommendation: denial

CWF-0440 (7666202465) – see CWF-0233

Recommendation: denial

CWF-0441 (7683890010) – see CWF-0233

Recommendation: denial

CWF-0442 (214129-0000) – Following the initial remand hearing, the objection for this matter was found by the Hearing Examiner embedded within the 2,700+ page record for Case Nos. 233 et. al.¹⁰ The objection was timely filed on February 3, 2020. The objection states in its entirety:

ACT Theatre received the Local Improvement District No. 6751 assessment to finance a portion of the improvements of the Seattle Waterfront.

¹⁰ At page 2779 of the electronic file pdf for Case Nos. 233 et. al.

The board and staff of ACT Theatre look forward to the waterfront development and hope that all residents and visitors are able to appreciate all it will offer for our city and the surrounding downtown attractions.

We would like to communicate some of the unique attributes to Eagles Theatre Center that may not have been considered in the assessment.

- Eagles Theatre Center is a national historic landmark and a designated City of Seattle landmark with many protected interior and exterior architectural features. There is a covenant on the building requiring its use as a world-class theatre through the year 2036. The ability for Eagles Theatre Center to benefit from an increased value to the building due to its proximity to the waterfront is highly unlikely.
- ACT Theatre is a not-for-profit arts organization stewarding the historic building for the good of the City, however there is not consistent support to help maintain the Eagles Theatre Center.
- The Eagles Theatre Center building is 95 years old and requires significant capital repairs to remain a safe structure. While a payment plan to fulfill our assessment obligation will be helpful, ACT's need to raise funds for the assessment will put the organization behind in its ability to raise support for the urgent repair needs of the facility.

Again, we support the waterfront improvement and we respect the community leaders who have advocated for its development. This letter is to communicate the impact of the assessment on small and mid-size not-for-profits owning historic landmark buildings in the assessment.

The record does not reflect Objector's attendance at the noticed hearing date of February 4, 2020, and no evidence was submitted following the original submission. Much of the objection fails to state issues within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing (e.g. that the ACT Theatre is a non-profit stewarding the building for the good of the City, and expected costs for future building repairs). The objection generally speculates that the property will not benefit from the special assessment, but fails to support this conclusory statement. However, the objection raises a single issue that warranted consideration, and which was not addressed by the City at the initial hearing. To address the objection statement that "Eagles Theatre Center is a national historic landmark and a designated City of Seattle landmark with many protected interior and exterior architectural features. There is a covenant on the building requiring its use as a world-class theatre through the year 2036," this objection we remanded to the City to provide an indication that this item had been considered, or if

it was not, to review the assessment in context of the information and make any necessary adjustments. On remand the City appraiser concluded “During our original analysis we were aware of the property's historic landmark status but were not aware of a deed covenant restricting use (until the year 2036) of the theatre condominium portion. Recognizing this restrictive covenant, it is recommended that the estimated special benefit on tax parcel number 214129-0010 be reduced to zero.”

Recommendation: Grant Objection in accordance with remand analysis by City appraiser, but otherwise deny Objection.

IV. Legal Analysis and Additional Findings

A. Standard of Review

RCW 35.44.010 requires the City to assess properties within the LID in accordance with the “special benefits conferred thereon.” RCW 35.44.047 permits the City to use any assessment method which it deems to fairly represent the special benefits accruing to properties within the LID. An assessment cannot “substantially exceed” a property’s special benefit. *Hamilton Corner I, LLC v. City of Napavine*, 200 Wn. App. 258, 266, 402, P.3d 368 (2017). The assessments also must be roughly proportional throughout the LID. *See Bellevue Assocs. v. City of Bellevue*, 108 Wn.2d 671, 678–79, 741 P.2d 993 (1987). However, proportionality does not require that all properties be assessed the same percentage of special benefit. *Id.*

A property’s special benefit is measured by the increase in the property’s fair market value as a result of the improvements. *Hamilton Corner I, LLC*, 200 Wn. App. at 266. “Fair market value means ‘neither a panic price, auction value, speculative value nor a value fixed by depressed or inflated prices. [It is] ... the amount of money which a purchaser willing, but not obliged to buy the property would pay an owner willing, but not obligated, to sell it, taking into consideration all uses to which the property is adapted and might in reason be applied.’” *Time Oil Co. v. City of Port Angeles*, 42 Wn. App. 473, 479–80, 712 P.2 311 (1985) (alteration in original) (quoting *Donaldson v. Greenwood*, 40 Wn.2d 238, 252, 242 P.2d 1038 (1952)). “Whether property is specially benefited by the improvement and the extent of the benefit are questions of fact to be proved by expert testimony.” *In re Indian Trail Trunk Sewer*, 35 Wn. App. at 842 (internal citations omitted).

The Final Assessment Roll is presumed correct and, unless Objectors submit credible evidence overcoming that presumption, the roll should be confirmed. *Hamilton Corner I, LLC*, 200, Wn. App. at 268; *Hasit LLC v. City of Edgewood*, 179 Wn. App. 917, 949, 320 P.3d 163 (2014); *City of Seattle v. Rogers Clothing for Men, Inc.*, 114 Wn.2d 213, 231, 787 P.2d 39 (1990); *Time Oil Co. v. City of Port Angeles*, 42 Wn. App. 473, 479, 712 P.2d 311 (1985).

Expert evidence is required to challenge a special assessment. *Hasit LLC v. City of Edgewood*, 179 Wn. App. 917, 949, 320 P.3d 163 (2014). However, expert testimony is not necessarily required to challenge the proportionality of an assessment. In addition, not all Objectors must present expert evidence of their own but may rely on the expert evidence presented by other Objectors. *Id.* at 946.

An Objector may rely on expert evidence presented by other property owners to contest their assessment amount, so long as that expert evidence is relevant to their property. However, property owners still bear the burden of either producing or pointing to expert evidence produced by others to challenge the amount of their special benefit assessment.

Mere assertions that a property does not receive a special benefit from the improvements without supporting expert testimony cannot overcome the presumption in favor of the assessment roll. See *Hansen*, 54 Wn. App. at 263.

The City seems to assert that *Hasit* and *Hansen* stand not only for the proposition that disputing the existence of the purported special benefit would require expert testimony, but that such expert testimony is also required to dispute the City's basis for market value ("valuation") of a subject property. The Hearing Examiner does not find that these cases clearly delineate this standard for challenging the valuation, particularly where the Hearing Examiner/City Council are directed to sit as a board of equalization, and where such a body typically does not apply such a high standard of review. Therefore, in this case the Examiner has considered all valuation evidence—expert or not—in weighing it against the values identified by the City's expert appraiser.

B. Findings with Regard to Common Objection Issues and Evidence

Many Objectors submitted objections citing the same or similar issues. In many cases, it is clear that a specific template was circulated among the Objectors, and the Objectors submitted that template as the objection with some changes (or in some cases, none). The "common" legal issues are addressed below.

1. Plans and Specifications are not on file with the City Clerk's Office as called for in Ordinance 125760.

The purpose of this hearing is not to enforce Ordinance 125760. This issue is not relevant to whether any specific property will receive a special benefit or whether the City appraisal process was flawed and is therefore not within the Hearing Examiner's jurisdiction to consider in the context of an assessment hearing.

2. Plans and Specifications for the Proposal were not sufficient to allow an accurate measure of special assessment.

Objectors argued that the Final Special Benefit Study ignores the impacts for development not expected to be completed until 2023/2024 and ignores the uncertainty of completing a five-year project on time and on budget. The LID statutes do not require the consideration of these impacts even though the assessment of special benefits may be done prior to completion of the improvements. In addition, Mr. Macaulay testified that appraisals are predictive and represent his expert conclusion about the value of a property and, in the case of a special benefit study, what the value will be if the improvements are in place. Objectors failed to contradict that position by reference to either the LID statutes or case law.

3. There has been no State Environmental Policy Act (“SEPA”) review of the Waterfront LID formation ordinance, and the SEPA review for proposed LID Improvements is not complete.

Objectors’ claims that the proposed Waterfront LID Improvements have not undergone required environmental review State Environmental Policy Act (“SEPA”) are misplaced in this forum. No SEPA appeal was filed, and such an appeal would have been inappropriate in the context of a special assessment hearing.

No Objector cited authority for SEPA issues to be addressed in a special assessment hearing. Instead, Objectors cited general principles of SEPA case law (if citations for authority were provided at all), such as the call to complete SEPA review at the earliest possible phase of proposed development. See e.g. *King County v. Washington State Boundary Review Bd. for King County*, 122 Wash.2d 648, 663, 860 P.2d 1024 (1993). Even under this generalized theory (that SEPA appellants can appeal in any forum desired simply based on the general principle of SEPA review being required at the earliest possible time), no Objector identified why the assessment hearing is the appropriate forum for a SEPA appeal, when in fact, earlier “opportunities” for raising SEPA challenges presented themselves—such as the Waterfront LID formation hearing and the Superior Court challenge under Chapter 35.43 RCW.

Even if SEPA issues were appropriate for this forum, the Objectors failed to demonstrate that SEPA review was incomplete for the proposal. Marshall Foster testified for the City and described the environmental review that has been completed for the proposed Waterfront LID Improvements. Mr. Foster indicated that State Environmental Policy Act (“SEPA”) review had been completed for many elements of the proposal and that additional review would occur at the appropriate permitting phase for certain specific portions of the proposal. In addition, the Declaration of Jill Macik dated April 30, 2020 provides extensive

detail concerning the status of SEPA review, NEPA review, and permitting for the Waterfront LID.

4. The estimated value lift applied by ABS is less than 4%, which is within the margin of error for any appraisal and is therefore speculative.

Several appraisers testifying on behalf of various Objectors raised this issue. However, as described by these appraisers, the 4% margin of error is viewed as a rule of thumb and is not a hard legal standard. As such, Objectors failed to show that the City appraisal was completed in error in the context of this issue.

5. Final assessments will bind future City Councils and budgets to complete the LID Improvements regardless of cost. It is unlawful to bind future City Councils and budgets.

This issue is not within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing. The purpose of this hearing is not to consider and rule on every possible potential future outcome of the LID. Further, no Objector cited any authority for the Hearing Examiner to consider such an issue.

6. Completion of the Waterfront LID proposal is too speculative to provide a special benefit.

Some Objectors have argued that the special assessments are speculative because the designs for the Improvements are not yet complete, are subject to change, and that environmental permitting processes may require the City to alter the designs for the LID Improvements. Objectors offered no evidence that any potential changes would, in fact, alter the amount of special benefit provided by the Improvements. Conjecture of potential changes is not adequate to meet Objectors' burden. Absent credible evidence that potential changes would impact the special benefit analysis, the assessments are valid so long as the LID's fundamental purpose is accomplished.

7. The LID Improvements provide regional benefits and do not provide local special benefits.

The fact that the LID Improvements will provide benefits to the broader region or City does not prevent the LID Improvements from being considered "local improvements" that confer a special benefit to local properties. Washington courts have long recognized that a "local improvement" may provide both special and general benefits. *See e.g. Ankeny v. City of Spokane*, 92 Wn. 549, 552, 159 P.

806 (1916); and *City of Seattle v. Rogers Clothing for Men, Inc.*, 114 Wn.2d 213, 228, 787 P.2d 39 (1990).

8. The LID Improvements will have negative impacts on value that were not considered by the City's valuation.

Objectors argued that the Final Special Benefit Study failed to consider various negative impacts. Objectors allege that the Waterfront LID Improvements will have.

Objectors pointed out that the proposal will result in lost parking opportunities. The Final Special Benefit Study expressly specifies that ABS considered the impact of lost parking in its special benefit analysis.

Many Objectors argued that the LID Improvements will result in increased incidents of drug use and crime and provide a haven for the homeless. Except for anecdotal evidence, no Objector provided any analysis or evidence concerning such impacts, and none demonstrated that there would be a negative impact on subject property value. Most of these concerns were related to existing circumstances and merely speculated that the LID Improvements would worsen conditions.¹¹ In addition, the City's witnesses testified that a maintenance ordinance will help ensure clean, well-maintained improvements and that such measures are beneficial.

Objectors presented no credible evidence that the City's appraiser failed to consider detriments that would result from the LID Improvements, or that the risk of these alleged detriments would have a net negative impact on their property values. Finally, in the hearing, the City offered specific evidence that the "negative impact" Objectors perceived with regard to pedestrian traffic and noise does not measurably affect property value in urban areas like Seattle.

9. The LID Improvements do not add anything significant to the Central Waterfront beyond what is already provided by existing infrastructure.

This issue essentially raised a matter of opinion that was not supported by adequate evidence from Objectors in any instance.

10. Incorporation by reference of all objections made as part of King County Superior Court Case No. 19-2-05733-5 SEA.

¹¹ This certainly does not denigrate the fact that the City is experiencing a crisis concerning homelessness and related issues. Objectors' experiences of negative impacts, and fears of more of the same are certainly valid on a personal level. However, this special assessment hearing is not an opportunity for individuals to put the City Council on trial for every perceived or actual ill they experience in the City.

The Hearing Examiner does not have jurisdiction over matters raised within the context of a Superior Court appeal. Furthermore, the significant majority simply raised and dropped these issues by mere reference and incorporation. No effort was made to provide supporting argument or evidence to incorporate the issues raised in the Superior Court complaint.

11. Evidence

Many Objectors (particularly those who relied on the template of common objection issues addressed above) submitted several of the same documents as evidence to support their objection. These documents are addressed below.

a. Resolve Letters

Appraiser Anthony Gibbons wrote several letters raising essentially the same issues and concerns regarding the Final Special Benefit Study. See e.g. Ex. C-21; Ex. 41 in CWF-0336, 0337, 0339, 0340, & 0342. Many objections rely on some version of the letter but fail to provide any other valuation or expert evidence. Mr. Gibbons's letters do not address valuations for individual parcels or their special benefits. Therefore, where a letter has been submitted to provide support for arguments that a property is not specially benefitted or is improperly valued, the letter is not adequate to support such an argument.

- i. The Final Special Benefit Study is not credible because it failed to “assess [the] General Benefit, and does not offset the apparent measure of special benefits with general benefits.”

Mr. Gibbons's argument that measurement of a special benefit requires a parallel calculation of “general benefit” is contradicted by LID case law. Washington courts have consistently held that “[s]pecial benefit” is “the increase in fair market value attributable to the local improvements.” *Hamilton Corner I, LLC*, 200 Wn. App. at 266 (quoting *Doolittle v. City of Everett*, 114 Wn.2d 88, 103, 786 P.2d 253 (1990)); *Bellevue Assocs. v. City of Bellevue*, 108 Wn.2d 671, 675, 741 P.2d 993 (1987); *Hansen v. Local Imp. Dist. No. 335*, 54 Wn. App. 257, 262, 733 P.2d 436 (1989); *Time Oil Co. v. City of Port Angeles*, 42 Wn. App. 473, 479, 712 P.2d 311 (1985). Objectors failed to cite case law supportive of Mr. Gibbons's proposition.

Washington courts recognize that projects funded by LIDs may provide general benefits beyond the special benefit (i.e., increase in fair market value) accruing to assessed parcels. *City of Seattle v. Rogers Clothing for Men, Inc.*, 114 Wn.2d 213, 228, 787 P.2d 39 (1990).

The eminent domain jurisprudence that Mr. Gibbons relies upon is inapposite and not applicable in this forum.

- ii. The City appraisal does not adequately identify or describe the before condition.

Here the critique of the appraisal appears to be a difference of professional opinion rather than a demonstration by Objectors that the City failed to meet a required legal standard for the LID appraisal. The City appraiser Mr. Macaulay explained that ABS addressed the rebuild of Alaskan Way (and removal of the viaduct) and other changes in the Final Special Benefit Study. For example, in the Final Special Benefit Study the before condition did not assign any special benefit due to the view amenity provided by the removal of the viaduct; any benefit from the removal of the viaduct was included in the before values. While this was dismissed by Mr. Gibbons as inadequate, no legal standard supports finding that the special assessment was improperly performed because the before condition description did not meet the standard argued by Mr. Gibbons.

- iii. The City appraiser did not measure the special benefit accruing to each property but instead applied a special benefit formulaic percentage to properties.

Testimony from Mr. Macaulay and the Final Special Benefit Study demonstrated that ABS did not apply a percentage to arrive at the “with LID” or “after LID” values. Instead, ABS calculated the value lift for each property in dollar terms. A percentage did result from this process, and this was shown in the spreadsheets in the Final Special Benefit Study to demonstrate the calculated increase in value as a percentage, not as a pre-applied formulaic percentage. Mr. Gibbons’s (and other Objector representatives’) belief that ABS applied a special benefit percentage formula seems to have been based on an understanding of the ABS process prior to receiving additional information from ABS on its processes that were revealed during the deposition and hearing process.

- iv. The aggregate value of the properties within the LID demonstrates that the LID Improvements do not provide special benefits.

b. Complaint for King County Superior Court Case No. 19-2-05733-5 SEA.

As indicated above, the Hearing Examiner does not have jurisdiction over matters raised within the context of a Superior Court appeal. The issues raised

in this complaint did not provide supporting evidence to any objection as there is nothing in it that provides factual support to an objection to a special assessment, and it includes no adequate property-specific information to support such an objection. Thus, this document is not relevant to the Hearing Examiner's recommendation.

c. AG Opinion

This document is included with many objections, often with no explanation as to how it is supportive of the objection. It is assumed that it is provided as supporting argument for the common objection issue "E" addressed above. As indicated above, that issue is not within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing. Therefore, this document is not relevant to the Hearing Examiner's recommendation.

C. Findings with Regard to Objection Issues

1. The above Specific Case Findings are hereby incorporated by reference.
2. Peter Shorett's analysis and testimony did not provide sufficient evidence to rebut the presumption that the City's special assessment is correct. Mr. Shorett did not provide an analysis of the current market value of the properties he was addressing or the effect of the LID Improvements on any specific property.
3. Some Objectors argued that there is no support for the Final Special Benefit Study conclusion that the LID Improvements will create a special benefit because access to the waterfront already exists from the subject properties. Some Objectors rely on *In re Jones*, 52 Wn.2d 143, 324 P.2d 259 (1958) in support of their claim that the LID Improvements will not provide a special benefit. In *In re Jones*, the Supreme Court held that a property owner could not be forced to pay a special assessment for the installation of a water main and fire hydrant on a street abutting his property because his property was already adequately connected to the City's water system. In holding that the additional improvements did not specially benefit the property, the Court stated "[t]he properties are not specially benefited by the improvement for the simple reason that they now enjoy from the city the identical services for which the local improvement assessment has been made."

The City argues that these arguments ignore the scope and nature of the LID Improvements, misunderstand LID case law, and that the type of benefits accruing from the LID Improvements are distinguishable from those at issue in *In re Jones*, because the LID streetscape and park improvements provide a broader

and more generalized array of benefits than the hardscape water system at issue in *In re Jones*.

The City's argument is supported by testimony and evidence from its experts, but no case law is provided to support the differentiation between a hardscape benefit and the more ephemeral benefits of a park and/or related infrastructure.

Regardless, the burden was not on the City to prove its case in this regard. Instead, Objectors had the burden of proof to demonstrate through evidence that properties will not be benefitted by the LID Improvements. In this case, Objectors simply adopted an accusatory tone and asserted that they are already benefitted by access; they provided no evidence analyzing a contrast between their current circumstances and the proposed improvements. Therefore, Objectors failed to meet their burden with regard to this issue.

4. Objectors' position that the LID Improvements provide only a general benefit, and that there is insufficient evidence in the Final Special Benefit Study to support a conclusion of special benefits, was not supported given the evidence and testimony presented by the City and the contents of the Final Special Benefit Study. Concerning this issue, the Objectors failed to meet their burden of proof.
5. The City successfully rebutted Objector's argument that the streetscape improvements in Pioneer Square and the Pike/Pine corridor are not part of the LID project and that they do not result in special benefits. The City's expert witnesses indicated that these street improvements are part of the LID project and that their analysis of special benefits included these improvements.
6. Some Objectors argued that the Final Special Benefit Study should have included provisions for latecomer fees. However, latecomer fees are not applicable in LIDs.
7. The evidence provided by Brian O'Connor is not sufficient expert appraisal evidence to rebut the presumption that the City's assessment is correct for the Harbor Steps and the Helios Apartments. Mr. O'Connor testified that he has never performed a special benefit study. Additionally, he testified that he had not conducted an independent special benefit analysis for the properties or calculated what benefit, if any, would accrue to the properties as a result of the LID Improvements. Objectors wrongly conclude that the City appraiser did not account for negative impacts of the LID Improvements to the Harbor Steps property. The record reflects that ABS considered disamenities in its special benefits analysis for all of the properties in the LID, including Harbor Steps. In this hearing, the City appraiser specifically explained that he did not consider increased connectivity to the waterfront to be a disamenity to Harbor Steps

because he disagreed with Mr. Scott's contention that increased connectivity would harm Harbor Steps by drawing people away from its retail. The evidence provided by Mr. Scott did not adequately contravene the City appraiser.¹² ABS performed an appraisal of these two properties, consistent with USPAP standards, and arrived at value conclusions for Harbor Steps and the Helios Apartments that were within a reasonable range of opinion.

8. Randall Scott's Appraisal Review is insufficient to rebut the presumption that the City's assessments for the properties he addressed are valid. Mr. Scott's primary argument that the City appraisal did not meet USPAP standards 5 and 6, even if true, did not challenge the validity of ABS's special benefit calculations. In addition, the Final Special Benefit Study demonstrates that the Study complied with the requirements of USPAP.
9. Benjamin Scott's reports and testimony are insufficient appraisal evidence to rebut the presumption that the City's assessments are correct for the properties he reviewed.
10. As indicated above, John Gordon, expert witness for a group of hotels, at the initial hearing provided testimony and evidence for hotel valuations that were of higher value than the City appraisal due to the specialist nature of Mr. Gordon's background and the specificity of the valuation data upon which he relied.

The Hearing Examiner's Initial Recommendation found "[t]he City argues that a reason for difference in valuations presented by the City and Kidder Matthews is that the subject property hotel owners had not provided ABS with the specific information it did to Kidder Matthews, and that an opportunity for that had been provided. If any opportunity had been provided to submit specific hotel property information, that opportunity was passive—there was no indication in the record that a specific notice or solicitation to property owners had been provided by the City.¹³ The City does not identify any legal requirement for the hotel owners to have provided their data at an earlier time. In addition, the information in the STAR reports relied upon by the Objectors was available to the City if it had sought such specific information. Further, the hoteliers have exercised their right to object to the valuation as part of the special assessment hearing, and it is within their rights to present property-specific data during the hearing—it is a major purpose of the hearing. None of the hotel properties presented credible evidence

¹² The same is true for this issue raised by Objector 2+U Building (CWF-421).

¹³ It is notable that the City's own expert Mark Lukens stated: "In my experience, it is highly unlikely that the hotels in the LID boundary would have provided financial and/or performance data if requested by the City and/or ABS Valuation, as hotels consider such information to be confidential and proprietary, and believe that the release of such information could put them at a competitive disadvantage." Declaration of Mark Lukens dated April 30, 2020 at 3.

to rebut the City's finding that the properties will receive a special benefit. However, the valuations of these properties should be remanded for recalculation by the City appraiser based on the information provided by these Objectors."

On remand, the City appraiser reviewed "the Kidder Mathews Restricted Appraisals for these eleven [hotel] properties, together with supplemental information provided on some of the ownerships."

11. Findings specific to each Objector are included above. Generally, many Objectors submitted non-appraisal valuation evidence to contest the City's valuation of their properties. However, this evidence was in many instances not adequate to show an error in the City's valuation for these properties. For example, several Objectors who own condos in the 1521 2nd Avenue building retained Jenee Curran, a real estate agent at Compass Washington, to perform Comparative Market Analyses for their condos (the "Compass Reports"). The Compass Reports are comparative market analyses presenting information about comparable sales of similar condo units; they are not an appraisal performed by a licensed appraiser and do not meet USPAP standards. These reports are a market review of recent sales performed by a real estate agent with no individual analysis or adjustments in direct comparison to the Objectors' units. The Compass Reports are not based in the same level of expertise as the City appraisal. While an expert may not be required for valuation evidence, generally an expert in a particular subject (e.g. appraisals or mass appraisals) will be accorded more weight in evidentiary value, unless that expert is shown to be in error. These reports do not provide any analysis showing an error in the City valuation. They only show a value of the property that is different than that identified by the City. Difference alone is not indicative of superior value in the evidence and does not demonstrate how the opposing party evidence is in error or of less probative value. Here the record demonstrates detailed consideration of valuation of properties parcel-by-parcel by the City appraiser using a mass appraisal method that meets USPAP standards. The City's valuations fall within the range of reasonable values for the subject properties, except where a property owner demonstrates it has superior property value information and/or the City has made an actual error in valuation of the property (e.g. as is the case for some hotel property Objectors). In this case, except where noted in individual case findings, Objectors challenging values did not show that they information they were presenting was of greater value, or that the City valuation for their property was completed with errors.

Some Objectors presented King County Assessor property values as evidence of current market value for their parcels. King County Assessor values are generally not reliable estimates of current market value. Assessor valuations are typically not based on recent market data and are not considered reasonable indicators of

current value in the appraisal field. County assessors use different methods for gathering information than appraisers. It is common for a property to sell at a significantly higher value than that property's assessed value. In the appraisal field, it is inappropriate to rely solely on a property's assessed value in determining its current market value.

Some Objectors included estimates from online listing services such as Redfin, Zestimates, or Zillow with their objections as evidence of current market value for their properties. These online listing services generally did not produce reliable estimates of value in comparison to the City's appraisal performed by a licensed appraiser, which met USPAP standards. Some of these online services note that a parcel has a 50 percent chance of selling within their stated range. Such valuations are not adequate estimates of property value sufficient to challenge the City's appraisal evidence.

12. Some objections complain that the assessment was made prior to completion of the LID Improvements. Under Washington law, a municipality is permitted to collect LID assessments prior to the completion of the improvements. *See e.g. Little Deli Marts, Inc. v. City of Kent*, 108 Wash.App. 1, 6, 32 P.3d 286 (2001). Objectors offer no authority suggesting that selecting an assessment date prior to the completion of the Improvements is impermissible or renders the assessments speculative. The City Code also permits the City to begin the assessment process upon formation of the Waterfront LID, regardless of the construction status of the LID Improvements. SMC § 20.04.070(B)(3). Therefore, under both state and local law, the City acted legally when it began the assessment process following the formation of the Waterfront LID. Further, Objectors offer no authority suggesting that the City is required (or even permitted) to consider the potential temporary negative effects of construction on property value.
13. Some Objectors argued that they should receive credits against their assessments under RCW 35.44.420. RCW 35.44.420 states: "A city legislative authority may give credit for all or any portion of any property donation against an assessment, charge, or other required financial contribution for transportation improvements within a local improvement district. The credit granted is available against any assessment, charge, or other required financial contribution for any transportation purpose that uses the donated property." RCW 35.44.420 does not entitle Objectors to an offset or credit. RCW 35.44.420 *permits* the City to offer a credit against assessments at its discretion; it does not require the City to do so. The statute also allows credits against LID assessments for property donations for transportation purposes. Objectors provided no evidence that they have donated property to the City. Thus, they are not entitled to a credit under RCW 35.44.420. The improvements identified by Objectors have no bearing on the special benefit created by the Waterfront LID Improvements.

14. A group of Objectors and their witnesses referenced impacts from COVID-19 on businesses and property value. The COVID-19 pandemic does not have any relevancy with concern to the issues addressed in the special assessment hearing, which is to determine if the City committed an error in the calculation of special assessments or valuation. The pandemic has no impact on the ABS appraisals in the Special Benefit Study because the date of valuation, October 1, 2019, predated the virus and appraisers are not required to predict unforeseeable events as part of their value analyses. The question of providing any relief to property owners on the basis of impacts from COVID-19 is a political question, not a legal issue on which the Hearing Examiner should provide a recommendation.
15. Some Objectors challenged the accuracy of the City valuation for their condominium properties because of a lack of differentiation between valuation of condominium units within the same building. Except where otherwise determined by the Hearing Examiner, the record does not reflect an adequate analysis demonstrating that the City appraisal was inadequate or performed in error in this respect. Therefore, Objectors failed to meet the burden of proof required to demonstrate that the City appraisal process was flawed in this regard.
16. A group of Objectors identified an error within the Final Special Benefit Study where it states: “The Waterfront Trolley, a service using old-fashioned trolley cars, runs along the entire waterfront and is heavily used by sightseers and other visitors to the area, especially in the summer.” Objectors indicate that the trolley has not operated in over twelve years and cite this as a prime example that the Final Special Benefit Study cannot be relied upon. This reflects a theme expressed by many Objectors that seems to suggest that if they find any error in the Final Special Benefit Study it should be thrown out, and that the only thing Objectors need to do is point out errors (often wholly subjective) and provide no supporting expert or equivalent evidence to support their arguments in order to prevail. This fails to recognize the presumption in favor the City’s expert appraiser established by Washington case law. The reference to the trolley is clearly an error, but it is also a minor error; absent adequate actual evidence, this minor example does not support a finding that the City appraisal is inadequate.
17. Objector representatives and individual property owners of Waterfront Landings Condominium raised issues identified above, concerning the failure of the City to consider negative impacts on views to the condominium units from the proposed development of the Pine Street Connector Road and the Overlook Walk in the valuation and special assessment for the properties. They also raised issues arguing that the unique nature of the condominium structure was not considered by the City appraiser. The City appraiser Mr. Macaulay testified that the City appraisal did consider these negative impacts, though it is not clear from the

record how that is the case. In addition, contrary to the argument that the City did not include sales data of condominiums that could be impacted by the proposed development, five of the sales considered by the City were for units directly impacted by the construction of the Pine Street Connector. ABS indicated in the record that it spoke to the brokers involved in three of these sales and confirmed that the buyers were aware of the upcoming projects. In addition, one Objector argued that the City only utilized eleven condominium sales to inform its analysis. That is not the case. Instead, the City's valuation data files show a total of twenty-five sales for the site, including two sales in 2019 and seven sales in 2018. This information was made available on the City Clerk's website. This is wholly sufficient evidence to demonstrate that the City adequately considered this evidence. Finally, Objectors offered no evidence of sales demonstrating a negative impact from the projects nor contradicted the City's value conclusions. Waterfront Landings Condominium failed to introduce adequate expert evidence to overcome the City's special assessment for the property.

18. Objectors for Case Nos. CWF-0233, CWF-0318, and CWP-0409-0441 filed a motion to reopen the record on August 25, 2020. Objectors seek to reopen the record "to require the City of Seattle to provide assurances that Objectors will not be improperly assessed for Pier 58 rehabilitation costs." Objectors fail to state an issue within the jurisdiction of the Hearing Examiner to consider in the context of a special assessment hearing. The issue raised is directly tied to use of LID funds, which is not relevant to a hearing addressing challenges to the City's special assessment process.

V. Recommendation

That the following objections be denied, and with respect to the relevant parcel confirm the Waterfront LID assessment roll:

CWF-0001-CWF-0029; CWF-0030 should be denied but the correct address for the property should be identified in the assessment role; CWF-0031- CWF-0110; CWF-0112-CWF-132; CWF-135; CWF-137-CWF-167; CWF-169-CWF-183; CWF-185-CWF-317; CWF-319-CWF-322; CWF-324-CWF-327; CWF-329; CWF-330; CWF-332-CWF-352; CWF-354-CWF-391; CWF-393-CWF-416; CWF-419-CWF-422; CWF-424-CWF-428; CWF-430-CWF-435; CWF-437-CWF-441.

Consistent with the Findings above, the Hearing Examiner recommends that the City Council adopt the revised special assessment values for the following matters as set forth in the Declaration of Robert J. Macaulay, MAI, Regarding Remanded Properties Dated December 4, 2020:

CWF-0133, CWF-0134, CWF-0136, CWF-0168, CWF-0318, CWF-0353, CWF-0392, CWF-0413, CWF-0415, CWF-0417, CWF-0418, CWF-0423, CWF-0429, CWF-0436 and CWF-442.

That the property owner of record be corrected for CWF-0328, as addressed above in the Specific Case Findings for this matter.

Respectfully submitted, this 29th day of January 2021.

s/Ryan Vancil
Ryan P. Vancil, Hearing Examiner

CONCERNING FURTHER REVIEW

NOTE: It is the responsibility of the person seeking to appeal a Hearing Examiner's recommendation to consult appropriate Code sections and other relevant law to determine applicable rights and responsibilities.

Pursuant to SMC 20.04.090.C, any person substantially affected by a recommendation of the Hearing Examiner may submit an appeal of the recommendation in writing to the City Council. The appeal must be submitted within fourteen (14) calendar days following the date the recommendation of the Hearing Examiner is filed with the City Clerk. Submit an appeal to:

Submission by Email: cityclerkfiling@seattle.gov; Subject line- Attention: Waterfront LID Appeal

Submission by Mail: City of Seattle Office of the City Clerk;
Attention: Waterfront LID Appeal
P.O. Box 94728; Seattle, WA 98124-4728

The appeal must clearly identify specific objections to the Hearing Examiner's recommendation and specify the relief sought.

SUMMARY and FISCAL NOTE*

Department:	Dept. Contact/Phone:	CBO Contact/Phone:
Legislative	Eric McConaghy/206 615 1071	none

** Note that the Summary and Fiscal Note describes the version of the bill or resolution as introduced; final legislation including amendments may not be fully described.*

1. BILL SUMMARY

Legislation Title: AN ORDINANCE modifying, approving, and confirming the final assessments and assessment roll of Local Improvement District (LID) No. 6751, for the construction of the improvements of LID No. 6751, as provided by Ordinance 125760; levying and assessing a part of the cost and expense thereof against the several lots, tracts, parcels of land, and other property as shown on the final assessment roll; and ratifying and confirming certain prior acts.

Summary of the Legislation: This Waterfront LID Final Assessments and Assessment Roll Ordinance would approve the final assessments and final assessment roll for Local Improvement District (LID) No. 6751 – the Waterfront LID – in the total amount of \$174,379,463. Approval of the legislation would also declare the levy on Waterfront LID properties – the collection of the assessed amount for each property – according to the approved assessments in the final assessment roll.

The legislation directs the Director of the Department of Transportation (SDOT Director) to modify the final assessment roll according to the recommendations of the Hearing Examiner (HE) and to address changes to parcels within the Waterfront LID due to any subdivision, merger and/or sales. The SDOT Director is charged with filing the final assessment roll with the City Clerk; the City Clerk is charged with transmitting the same to the Director of Department of Finance and Administrative Services (FAS Director). The FAS Director would publish the final assessment roll and begin collecting the payments of assessments.

The legislation would establish the following modes of payment: 1) prepayment, meaning within 30 days of the official publication of the final assessment roll; or 2) installments over 20 years, with interest-only being due for each of the first 10 years and 10 equal, principal-plus-interest installments due annually on the outstanding principal for the second 10 years. The estimated annual interest rate would be 6.5 percent, with the actual annual interest rate to be set by the ordinance authorizing the issuance and sale of the local improvement bonds for the Waterfront LID (Waterfront LID Bonds Ordinance). There would be no penalty for prepayment of a portion or all the principal balance outstanding any time.

The legislation would also provide for handling delinquent payments and for deferral of payments for economically disadvantaged property owners.

Background: The City formed the Waterfront LID in 2019 via Ordinance 125760. Ordinance 125760 also called for 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.

Before Council takes action on this legislation, the City will have completed the necessary steps between the formation of the Waterfront LID and Council’s decision on the final assessments and final assessment roll for the Waterfront LID. To date, the City has completed the following:

- 1) The City commissioned ABS Valuation (City Appraiser) to perform a Final Special Benefit Study;
- 2) The SDOT Director filed the final assessment roll based on the Final Special Benefit Study with the City Clerk;
- 3) The City set the date for the hearing and designated the HE to hold the hearing on the final assessment roll;
- 4) The HE conducted the hearing;
- 5) The HE filed his findings and recommendations based on the record from the hearing (the Initial Report), including recommendations to remand 17 properties (Remanded Properties) for further analysis;
- 6) Based on the HE’s recommendations, Council directed the City Appraiser to submit further analysis concerning valuation of the Remanded Properties to the HE – the City Appraiser fulfilled the direction;
- 7) Council directed the HE to review the City Appraiser’s further analysis for the Remanded Properties and to hold a hearing on the results of the analysis on the Remanded Properties – the HE fulfilled the direction;
- 8) Council directed the Hearing Examiner to reduce any findings, recommendations, and decisions on the Remanded Properties to writing and to consolidate them with the findings and recommendations of the Initial Report into a “Final Report” – the HE fulfilled the direction;
- 9) As designated by Council, the Public Assets and Native Communities Committee (Committee) held hearings of all appeals from the HE’s recommendations for both the Initial Report and the Final Report; and
- 10) The Committee recommended that Council deny each appeal and that Council approve the final assessments and the final assessment roll for Waterfront LID, with the revisions recommended by the HE.

Council has not yet completed the necessary, final step at the time of the introduction and referral of this proposed ordinance. For the final step, Council must decide on each of the appeals and approve the final assessments and final assessment roll for the Waterfront LID before voting on this legislation. Council would officially demonstrate the decision by adopting the Findings, Conclusions and Decision of the City Council of the City of Seattle In the Matter of the Final Assessment Roll for Local Improvement District No. 6751 (Waterfront LID) and the Appeals of Multiple Appellants (FCD). Council could take action on the FCD at the same Council meeting as action on this proposed ordinance.

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? X Yes No

This legislation would enable the City to assess and levy the properties in the Waterfront LID according to final assessments approved by the passage of this ordinance. The levy funds would support the construction of the Waterfront LID improvements specified by Ordinance 126760 by backing the bonds that would be sold if authorized by the approval of a separate Waterfront LID Bonds ordinance. The proceeds of the bonds would pay for the Waterfront LID improvements. The Waterfront LID Bonds Ordinance relies on the passage of this Waterfront LID Final Assessments and Assessment Roll Ordinance.

The total estimated cost of the Waterfront LID improvements is approximately \$347 million, including the planning, design, and construction, together with administration costs of the Waterfront LID and financing costs. The funds from the Waterfront LID would pay for 50 percent of the total estimated cost. The remaining funds would come from City, state and philanthropic sources.

The Waterfront LID improvements are:

Promenade A continuous public open space extending along the west side of Alaskan Way from King Street to Pine Street.

Overlook Walk An elevated pedestrian bridge situated at the terminus of the Pike/Pine corridor, would include several buildings, an elevated lid over the surface street, open space with excellent view amenities, and an accessible pedestrian pathway with many connections between the Pike Place Market and the waterfront.

Pioneer Square Street Improvements Streetscape and new roadway/ sidewalk improvements to portions of S Main Street, S Washington Street, Yesler Way and S King Street from Alaskan Way/First Avenue east to 2nd Avenue S. The improvements would create pedestrian-friendly links from Pioneer Square to the waterfront.

Union Street Pedestrian Connection A universally accessible pedestrian link between the new waterfront and Western Avenue. An elevated pedestrian walkway and elevator extends from the southwest corner of Union Street and Western Avenue to the eastern side of Alaskan Way.

Pike/Pine Streetscape Improvements Pedestrian improvements along Pike and Pine streets from First Avenue to Ninth Avenue, providing enhanced pedestrian access to and from the Pike Place Market and waterfront.

Waterfront Park A rebuilt pier park located at the base of Union Street, would provide a unique atmosphere for social gathering/performance spaces with excellent view amenities.

The improvements are components of three, separate projects of the 2021-2026 Adopted Capital Improvement Program (CIP). Each of the projects is funded from multiple sources in addition to the Waterfront LID:

b. Is a public hearing required for this legislation?

No.

c. Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required for this legislation?

No.

d. Does this legislation affect a piece of property?

This legislation affects the assessment of the properties located within the Waterfront LID as specified by Ordinance 125760.

e. Please describe any perceived implication for the principles of the Race and Social Justice Initiative. Does this legislation impact vulnerable or historically disadvantaged communities? What is the Language Access plan for any communications to the public?

This legislation would result in assessments to fund the construction of public spaces in the Waterfront LID. These spaces have been designed to encourage use by people of all ages, incomes, and abilities and supports free expression. Construction contracts associated with the Waterfront improvements will meet the City's women- and minority-owned businesses (WMBE) and priority hire program requirements. Employment associated with operating and maintaining waterfront parks and public spaces will provide living-wage jobs to local citizens regardless of their age, ethnicity, gender, or sexual orientation. This legislation provides for Deferral of Assessments for Economically Disadvantaged Property Owners per Seattle Municipal Code 20.12 and Revised Code of Washington 35.43.250 and 35.54.100

f. Climate Change Implications

1. Emissions: Is this legislation likely to increase or decrease carbon emissions in a material way?

The Waterfront LID projects are designed to improve mobility and access for walkers and bikers in downtown Seattle. In addition, many areas that were previously paved along the waterfront will be replaced landscaping areas with native plantings and trees, providing for improved air quality.

2. Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle's resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.

No.

g. If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program's desired goal(s)?

No.

May 25, 2021

MEMORANDUM

To: Public Assets and Native Communities Committee
From: Eric McConaghy, Analyst
Subject: Waterfront Local Improvement District Final Assessments and Bonds

On June 4, 2021, the Public Assets and Native Communities Committee (Committee) will receive a briefing, discuss and possibly vote on two Council Bills (CB) related to the Waterfront Local Improvement District #6751 (Waterfront LID):

- [CB 120072 - Final Assessments and Assessment Roll Waterfront LID 6751](#) and
- [CB 120073 - Waterfront LID Bonds](#)

This memorandum offers four takeaways about CB 120072 and CB 120073:

1. Passage of CB 120072 would approve the Waterfront LID Final Assessment Roll (Final Assessment Roll) and limit the total amount of the Waterfront LID final assessments (final assessments) for the purpose of constructing the Waterfront LID Improvements (the Improvements) plus financing costs to \$174,379,463;
2. Passage of CB 120073 would authorize the City to issue local improvement district bonds (the Waterfront LID Bonds) to pay costs of the Improvements;
3. Approval of CB 120072 and CB 120073 would culminate a decade of City legislative decisions; and
4. Council's Quasi-Judicial Rules prohibit certain communications about any individual's Waterfront LID final assessment.

1. Passage of CB 120072 would approve the Final Assessment Roll and limit the total amount of the final assessments for the purpose of constructing the Improvements plus financing costs to \$174,379,463.

The City formed the Waterfront LID in 2019 via [Ordinance 125760](#) in order to assess properties in the area determined to have special benefits from the Improvements. Consistent with this ordinance, the Seattle Department of Transportation (SDOT) Director prepared the Final Assessment Roll for approval.

A final assessment roll for any local improvement district (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. The passage of CB 120072 would approve the Final Assessment Roll for properties within the Waterfront LID and establish the levy to collect the assessed amount for each. Table 1 lists the names and descriptions for the Improvements.

Table 1. Waterfront LID Improvements

Improvement	Description
Promenade	A continuous public open space extending along the west side of Alaskan Way from King Street to Pine Street.
Overlook Walk	An elevated pedestrian bridge situated at the terminus of the Pike/Pine corridor, would include several buildings, an elevated lid over the surface street, open space with excellent view amenities, and an accessible pedestrian pathway with many connections between the Pike Place Market and the waterfront.
Pioneer Square Street Improvements	Streetscape and new roadway/ sidewalk improvements to portions of S Main Street, S Washington Street, Yesler Way and S King Street from Alaskan Way/First Avenue east to 2nd Avenue S. The improvements would create pedestrian-friendly links from Pioneer Square to the waterfront.
Union Street Pedestrian Connection	A universally accessible pedestrian link between the new waterfront and Western Avenue. An elevated pedestrian walkway and elevator would extend from the southwest corner of Union Street and Western Avenue to the eastern side of Alaskan Way.
Pike/Pine Streetscape Improvements	Pedestrian improvements along Pike and Pine streets from First Avenue to Ninth Avenue, providing enhanced pedestrian access to and from the Pike Place Market and waterfront.
Waterfront Park	A rebuilt pier park located at the base of Union Street, would provide a unique atmosphere for social gathering/performance spaces with excellent view amenities.

Ordinance 125760 limited the total of all final assessments to \$160 million plus financing costs. The total amount of the final assessments proposed in CB 120072 and the maximum bond issuance amount in CB 120073 (see below) would comply with the limit set by Ordinance 125760.

CB 120072 would approve a total amount for the final assessments of \$174,379,463 that when collected would yield revenue equal to about 49 percent of the \$357 million necessary to pay the full construction costs of the Waterfront LID Improvements and related costs. The City plans to pay the balance of the costs with funds from City, state, and philanthropic sources.

For context, the total estimated cost of the Improvements is about 48 percent of the estimated \$737 million cost of the entire Central Waterfront Improvement Program.¹ In addition to the Waterfront LID Improvements, the Central Waterfront Improvement Program includes support for the Seattle Aquarium expansion, Pike Place Marketfront (complete), Alaskan Way reconstruction, and Waterfront LID administration costs.

CB 120072 would allow full payment of assessments within 30 days of the official publication of the Final Assessment Roll, the prepayment period, or payment of

¹ <https://www.seattle.gov/Documents/Departments/FinanceDepartment/21adoptedbudget/OW.pdf>

assessments in installments over 20 years, with interest-only being due for each of the first 10 years and 10 equal, principal-plus-interest installments due annually on the outstanding principal for the second 10 years.

The estimated annual interest rate on Waterfront LID assessments would be 6.5 percent. The actual annual interest rate would be set by CB 120073 at a rate equal to the highest rate applicable to the Waterfront LID Bonds plus 0.35 percent. There would be no penalty for prepayment of a portion or all the principal balance outstanding at any time.

The legislation would also provide for handling delinquent payments and for deferral of payments for economically disadvantaged property owners.

2. Passage of CB 120073 would authorize the City to issue local improvement district bonds (the Waterfront LID Bonds) to pay costs of the Improvements.

Ordinance 125760 authorized the City to issue local improvement district bonds backed by the Waterfront LID assessments (the Waterfront LID Bonds). Passage of CB 120073 would authorize the City to issue the Waterfront LID Bonds in the maximum amount of \$174,379,463, equal to the total amount of the Final Assessment Roll that would be confirmed by the passage of CB 120072. However, the actual amount of the bond sale would likely be less than total amount of the Final Assessment Roll. Per CB 120073, the City would issue the Waterfront LID Bonds in an amount equal to total amount of the Final Assessment Roll minus the amount of all assessment payments received during the 30-day prepayment period.

The revenues from the Waterfront LID Bonds would be deposited in the Waterfront LID Fund and would be spent on cost of constructing the Improvements and financing costs. This would include repaying two interfund loans used to fund the Improvements: one² to the CWIF of approximately \$12.2 million and another³ to the Waterfront LID Fund of \$7.9 million. The City would also reimburse approximately \$9.7 million in Waterfront LID expenses that the City previously paid from other revenue sources within the CWIF. The City would also deposit some of the proceeds of the Waterfront LID Bonds sales to the Local Improvement Guaranty Fund and would expend some of the proceeds to pay the costs of issuance of the Waterfront LID Bonds.

CB 120073 would pledge the final assessments paid in installments (together with all interest and penalties) to the payment of the Waterfront LID Bonds debt service. The Waterfront LID Bonds would not be general obligations and would not be backed by the full faith and credit of the City. Bond holders would have claim only for payment from the final assessments and from the Local Improvement Guaranty Fund, not the general income of the City.

² Authorized by [Ordinance 123761](#), as amended by [Ordinance 125990](#)

³ Authorized by [Ordinance 125991](#)

CB 120073 proposes updates to Seattle Municipal Code (SMC) Chapter 20.08 Local Improvement Guaranty Fund because they are relevant and topical. Approval of the legislation would amend the SMC with language consistent with State law dealing with the local improvement guaranty funds⁴ and deferral of payment of assessments.⁵

3. Approval of CB 120072 and CB 120073 would culminate more than a decade of City legislative decisions.

The City has made clear its intention to form the Waterfront LID to provide funds to pay the costs of capital improvements for the Central Waterfront since the passage of [Ordinance 123761](#) in 2011. The attached chronology (Attachment 1) places the proposed legislation in context with the City's legislative decisions regarding the Waterfront LID over the past ten years. Approval of CB 120072 and CB 120073 would be consistent with the past decisions.

Guided by State law, the SMC and the [City Council Rules for Quasi-Judicial Proceedings \(QJ Rules\)](#), the City has completed the following necessary steps between the City's formation of the Waterfront LID with Ordinance 125760 and the approval of the Final Assessment Roll:

1. The City commissioned ABS Valuation (City Appraiser) to perform a Final Special Benefit Study;
2. The SDOT Director filed the final assessment roll based on the Final Special Benefit Study with the City Clerk;
3. The City set the date for the hearing and designated the Hearing Examiner (HE) to hold the hearing on the final assessment roll;
4. The HE conducted the hearing;
5. The HE filed his findings and recommendations based on the record from the hearing (the [Initial Report](#)), including recommendations to remand 17 properties (Remanded Properties) for further analysis;
6. Based on the HE's recommendations, Council directed the City Appraiser to submit further analysis concerning valuation of the Remanded Properties to the HE ([Resolution 31979](#)) – the City Appraiser fulfilled the direction;
7. Council directed the HE to review the City Appraiser's further analysis for the Remanded Properties and to hold a hearing on the results of the analysis on the Remanded Properties (Resolution 31979) – the HE fulfilled the direction;
8. Council directed the HE to reduce any findings, recommendations, and decisions on the Remanded Properties to writing and to consolidate them with the findings and recommendations of the Initial Report into a "[Final Report](#)" (Resolution 31979) – the HE fulfilled the direction;

⁴ [Revised Code of Washington \(RCW\) 35.54.060](#)

⁵ [RCW 35.43.250](#)

9. As designated by Council (multiple resolutions, see Attachment 1), the Public Assets and Native Communities Committee (Committee) held hearings of all appeals from the HE's recommendations for both the Initial Report and the Final Report (see [Clerk File 321893](#) and [Clerk File 321914](#)); and
10. On April 6, 2021, the Committee recommended that Council deny each appeal and that Council approve the final assessments and the Final Assessment Roll for Waterfront LID, with the revisions recommended by the HE.

Council has not yet completed the final step necessary before considering and potentially approving the Final Assessment Roll by voting on CB 120072. For the final step, Council must decide on each appeal and approve the Final Assessment Roll consistent with the decisions on the appeals. The Council would consider the recommendations of the Committee for these decisions.

Council's decisions on these matters would be demonstrated by adopting the Findings, Conclusions and Decision of the City Council of the City of Seattle In the Matter of the Final Assessment Roll for Local Improvement District No. 6751 (Waterfront LID) and the Appeals of Multiple Appellants (FCD) ([Clerk File 314476](#)). Council could vote on the adoption of the FCD and on the approval of CB 120072 and CB 120073 during the same Council meeting.

4. Council's Quasi-Judicial Rules prohibit certain communications about any individual's Waterfront LID final assessments.

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.

Next Steps

Council will meet on Tuesday, June 1 rather than May 31 in observance of Memorial Day. Council committees have been rescheduled for the same reason. The Public Assets and Native Communities Committee will meet on Friday, June 4.

If the Committee votes on recommendations to Council for CB 120072 and CB 120073 on June 4, then the Council could take final action on the legislation as soon as June 17 in accordance with [Council Rules VI.H.4](#): “Starting at noon on the Thursday immediately preceding a regular City Council meeting, committees shall not refer legislation to that meeting for final action except upon passage of a motion by the Chair to suspend this Rule and the concurrence of the President.”

If the Council and the Mayor approve both Council Bills in June 2021, then the City currently expects to issue Waterfront LID bonds by December 2021.

Attachments:

1. Chronology of Legislation and Related Actions Regarding the Waterfront LID

cc: Dan Eder, Interim Director
Aly Pennucci, Policy and Budget Manager

Attachment 1: Chronology of Legislation and Related Actions Regarding the Waterfront LID

Month/Year	Legislation	Decision-makers	Effect
Nov. 2011	ORD 123761	Council & Mayor	Authorized the creation of the Central Waterfront Improvement Fund (CWIF) and an interfund loan from the City's Consolidated Cash Pool of \$2.4 million to the CWIF until Dec. 31, 2016 for costs could be financed in part by a future Waterfront LID
Aug. 2012	RES 31399	Council & Mayor	Supported Concept Design and Framework Plan and endorsed Strategic Plan that called for funding plan of public, private, and philanthropic sources, including formation of the Waterfront LID
Nov. 2012	ORD 124033	Council & Mayor	Amended ORD 123761 to increase the amount of an interfund loan to the CWIF from \$2.4 million to \$13.7 million
Dec. 2013	ORD 124345	Council & Mayor	Increased the interfund loan authorization to the CWIF from \$13.7 million to \$31.2 million
Nov. 2016	ORD 125188	Council & Mayor	Extended the duration of the interfund loan to the CWIF from Dec. 31, 2016 to Dec. 31, 2019 and established the Transportation Master Fund as the lending fund
Sept. 2017	RES 31768	Council & Mayor	Reaffirmed the Central Waterfront Improvement Program funding plan including a future Waterfront LID and outlined the process for the formation of the Waterfront LID
May 2018	RES 31812	Council & Mayor	Declared the City's intent to construct the Waterfront Local Improvement District Improvements and to create the Waterfront LID; scheduled public hearings in July 2018; determined that the hearings would be held before a hearing examiner
Sept. 2018	n/a	n/a	<i>The Seattle Hearing Examiner (HE) conducted hearings in July. HE submitted the HE's Report on the comments received during the hearings, filed as Clerk File 320972.</i>
Jan. 2019	ORD 125760	Council & Mayor	Formed Local Improvement District No. 6751 to finance the LID Improvements and created a local improvement fund (the "Waterfront LID Fund") and authorized sale of Waterfront LID Bonds

Attachment 1: Chronology of Legislation and Related Actions Regarding the Waterfront LID

Month/Year	Legislation	Decision-makers	Effect
Jan. 2019	ORD 125761	Council & Mayor	Committed Friends of the Waterfront (Friends) to \$110 philanthropic contribution to Waterfront projects; authorized a 2-year pilot agreement with Friends to manage Waterfront spaces and anticipated a management agreement to follow; directed the Executive to submit park boulevard legislation to the City Council; and established the Central Waterfront Oversight Committee
Jan. 2019	ORD 125672	Council & Mayor	Approved a protest waiver agreement with certain Waterfront LID property owners that exchanged their waiver of objection to the Waterfront LID formation in exchange for limiting the total final assessment to \$160 plus financing and for the City's approval and implementation of an operation and maintenance ordinance (ORD 125671); and authorized the Office of the Waterfront Director to execute the agreement
Jan.-Nov. 2019	n/a	n/a	<i>The City commissioned ABS Valuation (City Appraiser) to perform a Final Special Benefit Study and based on the Final Special Benefit Study the SDOT Director filed the final assessment roll with the City Clerk (see Clerk File 321491).</i>
Nov. 2019	ORD 125990	Council & Mayor	Amended ORD 123761 to extend the duration interfund loan to the CWIF from Dec. 31, 2019 to Dec. 31, 2023; changed the lending fund from the Transportation Fund to the Real Estate Excise Tax I Capital Project Fund (REET I); and reduced the amount of the existing interfund loan from \$ 31.2 million to \$12.2 million
Nov. 2019	ORD 125991	Council & Mayor	Authorized the interfund loan of \$19 million from the REET I to the Waterfront LID Fund until Dec. 31, 2021 to pay the costs of LID Improvements in anticipation of the issuance of Waterfront LID Bonds; with ORD 125990, separated expenditures on Waterfront LID Improvements from other spending on Central Waterfront projects
Nov. 2019	RES 31915	Council & Mayor	Initiated the process to confirm Waterfront LID final assessments and set the date for the required hearing on the Waterfront LID final assessments
Feb.-Sept. 2020	n/a	n/a	<i>The HE conducted the hearing and subsequently filed his report of findings and recommendation with the City Clerk on Sept. 8, 2020 ("Initial Report" – see Clerk File 321780).</i>
Sept. 2020	n/a	n/a	<i>Multiple appellants filed appeals from the Initial Report with the City Clerk.</i>

Attachment 1: Chronology of Legislation and Related Actions Regarding the Waterfront LID

Month/Year	Legislation	Decision-makers	Effect
Sept. & Oct. 2020	RES 31969 , 31972 , 31973 , & 31974	Council	Delegated appeals from the Initial Report to the Public Assets and Native Communities Committee (PANC Committee) and fixed dates for the hearing of appeals
Nov. 2020	RES 31979	Council	Remanded certain properties to the City Appraiser for more analysis, per the HE's recommendations; directed the HE to hold a hearing on the further analysis and prepare a Final Report consolidating the Initial Report with the findings and recommendations on the remanded properties; and postponed hearings previously scheduled for Dec. 1, 2020 and Jan. 5, 2020 to March 2, 2021 and April 6, 2021, respectively
Dec. 2020-Feb. 2021	n/a	n/a	<i>The HE conducted the hearing and subsequently filed the Final Report with the City Clerk on Feb. 1, 2021 - see Clerk File 321888.</i>
Feb. 2021	n/a	n/a	<i>Multiple appellants filed appeals from the Final Report with the City Clerk.</i>
Feb. & March 2021	RES 31990 , 31996 , & 31997	Council	Delegated appeals from the Final Report to the PANC Committee and fixed dates for the hearing of appeals
March & April 2021	n/a	n/a	<i>On March 2, 2021, the PANC Committee held the hearing for multiple appeals of the Initial Report (see Clerk File 321893). On April 6, 2021, the Committee heard appeals from the Initial Report and appeals from the Final Report (see Clerk File 321914).</i>
April 2021	n/a	n/a	<i>The PANC Committee voted to recommended that Council deny each appeal and approve the final assessments and Final Assessment Roll, modified according to the HE's recommendations. The PANC Committee recommended adoption of the written record of the Council's action in this matter in the form of the Findings, Conclusions, and Decision document (see Clerk File 314467).</i>



SEATTLE CITY COUNCIL
CENTRAL STAFF

Waterfront Local Improvement District Final Assessments and Bonds Legislation

ERIC MCCONAGHY, ANALYST

PUBLIC ASSETS AND NATIVE COMMUNITIES (PANC) COMMITTEE

JUNE 4, 2021

Council Bill 120072 would:

- Approve the Final Assessment Roll for the Waterfront LID;
- Limit the total final assessments to \$173,379,463;
- Allow full payment of assessments within 30 days of the official publication of the Final Assessment Roll;
- Allow payment of assessments in installments over 20 years, interest-only for first 10 years and principal-plus-interest for second 10 years;
- Provide for handling delinquent payments; and
- Provide for deferral of payments for economically disadvantaged property owners

Council Bill 120073 would

- Authorize the City to issue the Waterfront LID Bonds to pay costs of the Improvements

Waterfront LID revenue - \$174.38 million

- 49% of the \$357 million necessary for Waterfront LID Improvements
- Balance from City, state, and philanthropic sources

Waterfront Improvements - \$357 million

- Promenade
- Overlook Walk
- Pioneer Square Street Improvements
- Union Street Pedestrian Connection
- Pike/Pine Streetscape Improvements
- Waterfront Park

Total Waterfront Improvements costs = 48% of \$737 million cost of the entire Central Waterfront Improvement Program

Timeline

ORD 123761

November 2011

- Created Central Waterfront Improvement Fund
- Authorized interfund loan to CWIF for costs that could be paid by Waterfront LID

Multiple Resolutions and Ordinances

2012 - 2018

- *Confirmed Waterfront funding plan with potential LID support*
- *Interfund loans with repayment from possible, future LID*

RES 31915

May 2018

- Declared City's intent to form Waterfront LID

Hearing Examiner conducted hearing and filed report

July – Sept. 2018

Timeline (continued)

ORD 125760

January 2019

- Formed Local Improvement District No. 6751 (Waterfront LID)
- Created the Waterfront LID Fund
- Authorized sale of Waterfront LID Bonds

RES 31915

November 2019

- Initiated the process to confirm Waterfront LID final assessments
- Scheduled required hearing on the Waterfront LID final assessments

Confirmation of Final Assessments

Feb. 2020 –April 2021

- *Hearing Examiner conducted hearings and filed Initial and Final Report*
- *Property owners filed appeals from Hearing Examiner Recommendations*
- *PANC Committee held hearings on appeals*
- *PANC Committee recommended denial for each appeal and approval of final assessments*

Next steps

If PANC Committee votes to recommend both Council Bills for approval and if Council wishes to pass the proposed legislation,

then, Council's votes would be in this order:

1. Adopt Findings, Conclusions and Decision (CF 314476)
2. Approve CB 120072
3. Approve CB 120073

Questions?



Legislation Text

File #: CB 120073, **Version:** 1

CITY OF SEATTLE

ORDINANCE _____

COUNCIL BILL _____

AN ORDINANCE relating to financing public improvements within Local Improvement District No. 6751 (also known as the Waterfront LID); authorizing and providing for the issuance and sale of local improvement district bonds (LID Bonds, as defined herein) to provide funds to pay or reimburse a portion of the costs of the LID Improvements (as defined), to make a deposit to the Local Improvement Guaranty Fund, and to pay the costs of issuance of the bonds; pledging the LID assessments collected in the Waterfront LID and the amounts available in the Local Improvement Guaranty Fund to pay and secure the LID Bonds; providing parameters for Bond Sale Terms including conditions, covenants, and other sale terms; providing for and fixing the installment payment terms and interest rate on assessments in the Waterfront LID; amending Section 20.08.020 of the Seattle Municipal Code to conform to changes in state law; and ratifying and confirming certain prior acts.

WHEREAS, The City of Seattle, Washington (the “City”) is authorized, pursuant to chapter 35.43 RCW, et seq., and Chapters 20.04, 20.08, and 20.12 of the Seattle Municipal Code, to form local public improvement districts for the purpose of constructing local public improvements, to levy and collect special assessments on property specially benefited thereby in order to pay the whole or any part of the expense of such improvements, and to issue local improvement district warrants, notes, bonds, or other obligations pursuant to chapter 35.45 RCW to finance such improvements; and

WHEREAS, pursuant to Ordinance 125760 (the “LID Formation Ordinance”), passed on January 22, 2019 after the requisite public process, the City created Local Improvement District No. 6751 to finance the LID Improvements and created a local improvement fund (the “Waterfront LID Fund”), the statutory period under RCW 35.43.100 and 35.43.180 for bringing any protest or legal challenge to the LID Formation ordinance has expired, and all challenges brought within the appropriate time have been resolved or dismissed; and

WHEREAS, by Resolution 31915, the City Council initiated the process to confirm Waterfront LID assessments, fixed the date for a hearing on the final assessment roll where property owners subject to assessment may object to their assessments, and designated the Hearing Examiner for the City of Seattle to conduct the required hearing on the LID final assessment roll pursuant to RCW 35.44.070; and

WHEREAS, the Hearing Examiner filed a report of Findings and Recommendations (“Initial Report”) on the final assessment roll with the City Clerk on September 8, 2020 and, by Resolution 31979, the City Council remanded certain properties to the City Appraiser for further analysis concerning valuation consistent with the recommendations in the Initial Report; and

WHEREAS, the Hearing Examiner filed a final report of Findings and Recommendations (“Final Report”) with the City Clerk on February 1, 2021, which included findings by the Hearing Examiner following further analysis of the valuation of certain properties referred to as remanded properties in accordance with Resolution 31979; and

WHEREAS, pursuant to RCW 35.44.070 and SMC 20.04.090, the Council is required to hear any appeals from the report of the Hearing Examiner on the final assessment roll for local improvement districts; and

WHEREAS, by adopting Resolutions 31969, 31972, 31973, and 31974, Council fixed the dates for hearing appeals by property owners regarding the Final Report of the Hearing Examiner on the final assessment roll on March 2, 2021 and April 6, 2021; and

WHEREAS, after such hearing and resolution of all appeals, the City Council has considered and approved Council Bill 120072 confirming the final assessment roll for the Waterfront LID; and

WHEREAS, a total of approximately \$21.9 million in expenses for the cost of the LID Improvements will have been incurred in Central Waterfront Improvement Fund 35900 (“CWIF”) which are required to be repaid with available LID assessments or proceeds of the bonds. Of this total, the City currently estimates that approximately \$9.675 million in expenditures for the LID Improvements have been

temporarily supported by other revenues related to the Central Waterfront Program available within the CWIF (Fund 35900), and is expected to be reimbursed with available LID assessments or proceeds of the Bonds; and

WHEREAS, by Ordinance 123761, as amended by Ordinance 125990, the City authorized an interfund loan in an amount not to exceed \$12.225 million to the CWIF (Fund 35900) (the “CWIF Interfund Loan”) to pay various costs of the Central Waterfront Program. The City currently estimates that a portion of the approximately \$21.9 million of the costs of the LID Improvements incurred in CWIF (Fund 35900) is allocated to the CWIF Interfund Loan, and the full authorized amount (approximately \$12.225 million) of the CWIF Interfund Loan is expected to be repaid with available LID assessments or proceeds of the Bonds; and

WHEREAS, by Ordinance 125991, the City authorized an interfund loan to the Waterfront LID Fund (the “LID Interfund Loan” and together with the CWIF Interfund Loan, the “Interfund Loans”) to pay the costs of the LID Improvements in an amount not to exceed \$19.0 million. The City currently estimates that approximately \$7.9 million will be drawn to pay costs of the LID Improvements and is expected to be repaid with available LID assessments or proceeds of the Bonds; and

WHEREAS, in order to provide financing (including refinancing the Interfund Loans and reimbursing certain costs paid out of the CWIF (Fund 35900)) for the costs of the LID Improvements, the City Council finds that it is necessary or desirable to issue and sell the local improvement district bonds (the “LID Bonds”) as authorized herein; and

WHEREAS, the City Council has determined that the LID Bonds authorized herein are consistent with the Debt Management Policies adopted in Resolution 31553; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. **Definitions.** As used in this ordinance:

“Authorized Denomination” means \$5,000 or any integral multiple thereof within an Estimated

Redemption Group, or such other minimum authorized denominations as may be specified in the applicable Bond Documents.

“Beneficial Owner” means, with regard to any Bond, the owner of any beneficial interest in that Bond, as applicable.

“Bond” means any of the Local Improvement District No. 6751 bonds authorized to be issued by this ordinance.

“Bond Counsel” means a lawyer or a firm of lawyers, selected by the City, of nationally recognized standing in matters pertaining to bonds issued by states and their political subdivisions.

“Bond Documents” means (a) this ordinance (including any amendatory or supplemental ordinances) and any future ordinance setting forth the parameters for the Bond Sale Terms; (b) the authenticated bond form; and (c) the written agreement(s) setting forth the Bond Sale Terms and additional terms, conditions, or covenants pursuant to which such Bond was issued and sold, as set forth in any one or more of the following (if any): (i) a sale resolution, (ii) a bond purchase contract (as defined in the applicable authorizing ordinance), (iii) a bond indenture or a fiscal agent or paying agent agreement (other than the State fiscal agency contract), and (iv) a direct purchase or continuing covenant agreement.

“Bond Purchase Contract” means a written offer to purchase the Bonds pursuant to certain Bond Sale Terms, which offer has been accepted by the City in accordance with this ordinance. In the case of a competitive sale, the Purchaser’s bid for the Bonds, together with the official notice of sale and Pricing Certificate confirming the Bond Sale Terms, shall comprise the purchase contract.

“Bond Register” means the books or records maintained by the Registrar for the purpose of registering ownership of each Bond.

“Bond Sale Terms” means the terms and conditions for the sale of the Bonds approved by the Director of Finance consistent with the parameters set forth in Section 4 of this ordinance, including the amount, date or dates, denominations, interest rate or rates (or mechanism for determining interest rate or rates), payment dates,

Estimated Redemption Dates, final maturity, redemption rights, price, and other terms, conditions or covenants.

In connection with a negotiated sale or private placement, the Bond Sale Terms shall be set forth in the Bond Purchase Contract; in connection with a competitive sale, the Bond Sale Terms shall be set forth in a Pricing Certificate.

“Book-Entry Form” means a fully registered form in which physical bond or note certificates are registered only in the name of the Securities Depository (or its nominee), as Registered Owner, with the physical certificates held by and immobilized in the custody of the Securities Depository (or its designee), where the system for recording and identifying the transfer of the ownership interests of the Beneficial Owners in those bonds or notes is neither maintained by nor the responsibility of the City or the Registrar.

“City” means The City of Seattle, Washington.

“Continuing Disclosure Agreement” means, for Bonds sold in an offering subject to federal securities regulations requiring a written undertaking to provide continuing disclosure, a continuing disclosure agreement entered into pursuant to Section 13(c) of this ordinance, in substantially the form attached as Exhibit A.

“DTC” means The Depository Trust Company, New York, New York.

“Director of Finance” means the Director of the Finance Division of the Department of Finance and Administrative Services of the City, or any other officer who succeeds to substantially all of the responsibilities of that office.

“Estimated Redemption Date” means the date on which each Bond is estimated to be redeemed prior to the Maturity Date, as set forth in the Bond Documents.

“Estimated Redemption Group” means all Bonds bearing the same Estimated Redemption Date and bearing the same serial number.

“Estimated Redemption Schedule” means a schedule of showing the Estimated Redemption Dates and identifying the Bonds assigned to each Estimated Redemption Group.

“Fiscal Agent” means the fiscal agent of the State, as the same may be designated by the State from

time to time.

“Government Obligations” means, unless otherwise limited in the Bond Documents, any government obligation as that term is defined in RCW 39.53.010, as now in effect or as may hereafter be amended.

“Interfund Loans” means, together (a) the interfund loan to the Waterfront LID Fund authorized by Ordinance 125991 (the “LID Interfund Loan”) to pay the costs of the LID Improvements; and (b) the interfund loan to the Central Waterfront Improvement Fund authorized by Ordinance 123761, as amended by Ordinance 125990 (the “CWIF Interfund Loan”) allocated to paying costs of the LID Improvements.

“Internal Revenue Code” means the Internal Revenue Code of 1986, or any successor thereto, as it has been and may be amended from time to time, and regulations thereunder.

“Issue Date” means, with respect to a Bond, the date on which that Bond is issued and delivered to the initial Purchaser in exchange for its purchase price.

“LID Assessments” means all collections pertaining to assessments on the assessment roll of the Waterfront LID, including without limitation prepayments, installments, interest, and penalties, if any.

“LID Bond Redemption Account” means such account, subaccount, or other method of segregation for accounting purposes within the Waterfront LID Fund designated by the Director of Finance to be used for the payment of the principal of and interest on the Bonds.

“LID Formation Ordinance” means Ordinance 125760, ordering that a local improvement district, to be known as the Waterfront LID, be created, authorizing creation of the Waterfront LID Fund, and ordering that the LID Improvements be carried out.

“LID Improvements” means those improvements identified in the LID Formation Ordinance, which are authorized to be constructed in the Waterfront LID and designated as “payable by bonds” to be repaid from collections in respect of LID Assessments levied on properties in the Waterfront LID.

“Letter of Representations” means the Blanket Issuer Letter of Representations between the City and DTC dated October 4, 2006, as it may be amended from time to time, or an agreement with a substitute or

successor Securities Depository.

“**Local Improvement Guaranty Fund**” means the fund of that name created by Ordinance 52903 and described in Chapter 20.08 SMC.

“**Maturity Date**” means such date as the Director of Finance may agree to in the Bond Sale Terms, which is not more than 22 years after the Issue Date.

“**Owner**” means, without distinction, the Registered Owner and the Beneficial Owner of a Bond.

“**Pricing Certificate**” means a certificate executed by the Director of Finance as of the pricing date confirming the Bond Sale Terms for the sale of the Bonds to the Purchaser in a competitive sale, in accordance with the parameters set forth in Section 4 of this ordinance.

“**Purchaser**” means an entity (or entities) selected by the Director of Finance in accordance with this ordinance to serve as underwriter, purchaser or successful bidder in a sale of the Bonds.

“**Rating Agency**” means any nationally recognized rating agency then maintaining a rating on the Bonds at the request of the City.

“**Record Date**” means, unless otherwise defined in the Bond Documents, in the case of each interest or principal payment date, the Registrar’s close of business on the 15th day of the month preceding the interest or principal payment date. With regard to redemption of a Bond prior to its maturity, the Record Date shall mean the Registrar’s close of business on the day prior to the date on which the Registrar sends the notice of redemption to the Registered Owner(s) of the affected Bonds.

“**Registered Owner**” means, with regard to a Bond, the person in whose name that Bond is registered on the Bond Register. For so long as the Bonds are held in Book-Entry Form under a Letter of Representations, Registered Owner shall mean the Securities Depository.

“**Registrar**” means the Fiscal Agent (unless the Director of Finance appoints a different person to act as Registrar with respect to the Bonds), or any successor Registrar selected in accordance with the Registration Ordinance.

“**Registration Ordinance**” means Chapter 5.10 SMC, as amended.

“**Rule 15c2-12**” means Rule 15c2-12 promulgated by the SEC under the Securities Exchange Act of 1934, as amended.

“**SEC**” means the United States Securities and Exchange Commission.

“**SMC**” means the Seattle Municipal Code.

“**Securities Depository**” means DTC, any successor thereto, any substitute securities depository selected by the City, or the nominee of any of the foregoing. Any successor or substitute Securities Depository must be qualified under applicable laws and regulations to provide the services proposed to be provided by it.

“**State**” means the State of Washington.

“**Waterfront LID Fund**” means the City’s Local Improvement District No. 6751 Fund previously created by the LID Formation Ordinance and authorized by SMC 20.04.150.

Section 2. **Authorization and Description of Bonds.** The City is authorized to issue local improvement district bonds (the “Bonds”) in a maximum aggregate principal amount not to exceed the amount stated in Section 4 of this ordinance, for the purpose of providing funds (a) to pay or reimburse a portion of the costs of the LID Improvements as permitted under RCW 35.43.020 (including repaying the Interfund Loans and reimbursing the CWIF (Fund 35900) for Local Improvement costs); (b) to make a deposit to the Local Improvement Guaranty Fund; and (c) to pay the costs of issuance of the Bonds. The Bonds shall be designated local improvement district bonds, shall be numbered serially for each Estimated Redemption Group as set forth in an Estimated Redemption Schedule, and shall have such name, year, and other additional label or designation as deemed necessary or appropriate by the Director of Finance.

The Bonds shall be paid and redeemed by the collection of the LID Assessments, which shall be payable as set forth in Section 11 of this ordinance.

Section 3. **Manner of Sale of Bonds.** The Director of Finance may provide for the sale of the Bonds by competitive sale, negotiated sale, limited offering, or private placement. The Purchaser of the Bonds

shall be chosen through a selection process acceptable to the Director of Finance. The Director of Finance is authorized to specify the date and time of sale and a date and time for the delivery of the Bonds; in the case of a competitive sale, to give an official notice of sale including bid parameters and other bid requirements and provide for the use of an electronic bidding mechanism; to provide for and determine matters relating to the forward or delayed delivery of the Bonds, if deemed desirable; and to specify other matters in his or her determination necessary, appropriate, or desirable in order to carry out the sale of the Bonds. The Bonds must be sold pursuant to a Bond Purchase Contract that reflects Bond Sale Terms consistent with the parameters set forth in Section 4 of this ordinance.

Section 4. **Appointment of Designated Representative; Bond Sale Terms.**

(a) **Designated Representative.** The Director of Finance is appointed to serve as the City's designated representative in connection with the issuance and sale of the Bonds in accordance with RCW 39.46.040(2) and for purposes of making other determinations pursuant to this ordinance.

(b) **Parameters for Bond Sale Terms.** The Director of Finance, acting on behalf of the City, is authorized to approve Bond Sale Terms for the sale of the Bonds, and in connection with such sale, to execute a Bond Purchase Contract (or, in the case of a competitive sale, a Pricing Certificate confirming the Bond Sale Terms) and such related agreements as may be necessary or desirable, consistent with the following parameters:

(i) **Maximum Principal Amount.** The Bonds are authorized to be issued in a maximum aggregate principal amount equal to the amount of the final assessment roll confirmed by Council Bill 120072 and may not exceed the total amount of unpaid LID Assessments outstanding as of the expiration of the 30-day period for prepayment of LID Assessments described in RCW 35.49.040.

(ii) **Date or Dates.** Each Bond shall be dated its Issue Date, as determined by the Director of Finance. The Issue Date shall be no earlier than the effective date of Council Bill 120072 and shall be at least 20 days after the expiration of the 30-day period for prepayment of LID Assessments consistent with RCW 35.45.010.

(iii) **Denominations.** The Bonds shall be issued in Authorized Denominations, except for the Bonds in the Estimated Redemption Group assigned the highest serial number, which shall reflect the remaining principal amount of the Bonds.

(iv) **Interest Rate(s).** Each Bond shall bear interest from its Issue Date or from the most recent date to which interest has been paid or duly provided, unless otherwise provided in the applicable Bond Documents. One or more fixed rates of interest shall be established for each Estimated Redemption Group.

(v) **Payment Dates.** Interest shall be payable annually on dates acceptable to the Director of Finance. Principal of the Bonds shall be payable on the Maturity Date. Principal of the Bonds may be additionally redeemed annually, at the City's option, on such interest payment dates as may be established in accordance with the applicable Bond Documents.

(vi) **Maximum Term.** The Bonds shall mature on the interest payment date next occurring after the 22nd anniversary of the expiration of the 30-day period for prepayment of LID Assessments.

(vii) **Redemption Prior to Maturity.** Each Bond shall be subject to optional redemption prior to its maturity. The Bond Sale Terms shall set forth an Estimated Redemption Schedule for the Bonds. Notwithstanding that Estimated Redemption Schedule, principal of the Bonds shall be redeemed, in serial order, prior to maturity annually (on each interest payment date next occurring after the anniversary of the expiration of the 30-day period for prepayment of LID Assessments) in principal amounts equal to the amount (if any) then available in the LID Bond Redemption Account in excess of the amounts necessary to pay the interest then due and payable, adjusting for redemption of Bonds in Authorized Denominations.

(viii) **Price.** The Bonds shall be sold at par.

(ix) **Additional Terms, Conditions, and Agreements.**

(A) **Local Improvement Guaranty Fund.** The Bond Sale Terms shall provide for a deposit to the Local Improvement Guaranty Fund in an amount determined by the Director of Finance, consistent with Section 12 of this ordinance.

(B) **Other Terms, Conditions, and Covenants.** The Director of Finance is authorized to execute, on behalf of the City, such additional certificates and agreements as the Director of Finance may deem necessary or desirable to reflect the Bond Sale Terms and any additional credit support, liquidity, terms, conditions, and covenants.

Section 5. **Registrar; Registration and Transfer of Bonds.**

(a) **Registration and Registrar.** The Bonds shall be issued only in registered form as to both principal and interest and shall be recorded on the Bond Register. The Fiscal Agent is appointed to act as Registrar for the Bonds, unless otherwise determined by the Director of Finance.

(b) **Transfer and Exchange.** The Registrar shall keep, or cause to be kept, sufficient books for the registration and transfer of the Bonds, which shall be open to inspection by the City at all times. The Bond Register shall contain the name and mailing address of the Registered Owner of each Bond and the principal amount and number of each of the Bonds held by each Registered Owner.

The Registrar is authorized, on behalf of the City, to authenticate and deliver Bonds transferred or exchanged in accordance with the provisions of the Bonds and this ordinance, to serve as the City's paying agent for the Bonds and to carry out all of the Registrar's powers and duties under this ordinance and the Registration Ordinance.

The Registrar shall be responsible for its representations contained in the Registrar's certificate of authentication on the Bonds. The Registrar may become an Owner of Bonds with the same rights it would have if it were not the Registrar and, to the extent permitted by law, may act as depository for and permit any of its officers or directors to act as members of, or in any other capacity with respect to, any committee formed to protect the rights of Owners.

Bonds surrendered to the Registrar may be exchanged for Bonds in any Authorized Denomination of an equal aggregate principal amount and of the same security, interest rate, and Estimated Redemption Group. Bonds may be transferred only if endorsed in the manner provided thereon and surrendered to the Registrar.

Any exchange or transfer shall be without cost to an Owner or transferee. The Registrar shall not be obligated to exchange or transfer any Bond during the period between the Record Date and the corresponding interest payment date or redemption date.

(c) **Securities Depository; Book-Entry Form.** Unless otherwise determined by the Director of Finance, the Bonds initially shall be issued in Book-Entry Form and registered in the name of the Securities Depository. The Bonds so registered shall be held fully immobilized in Book-Entry Form by the Securities Depository in accordance with the provisions of the Letter of Representations. Neither the City nor the Bond Registrar shall have any responsibility or obligation to participants of the Securities Depository or the persons for whom they act as nominees with respect to the Bonds regarding the accuracy of any records maintained by the Securities Depository or its participants of any amount in respect of principal of or interest on the Bonds, or any notice which is permitted or required to be given to Registered Owners hereunder (except such notice as is required to be given by the Bond Registrar to the Securities Depository). Registered ownership of a Bond initially held in Book-Entry Form, or any portion thereof, may not be transferred except: (i) to any successor Securities Depository; (ii) to any substitute Securities Depository appointed by the City or such substitute Securities Depository's successor; or (iii) to any person if the Bond is no longer held in Book-Entry Form.

Upon the resignation of the Securities Depository from its functions as depository, or upon a determination by the Director of Finance to discontinue utilizing the then-current Securities Depository, the Director of Finance may appoint a substitute Securities Depository. If the Securities Depository resigns from its functions as depository and no substitute Securities Depository can be obtained, or if the Director of Finance determines not to utilize a Securities Depository, then the Bonds shall no longer be held in Book-Entry Form and ownership may be transferred only as provided herein.

Nothing herein shall prevent the Bond Sale Terms from providing that the Bonds shall be issued in certificated form without utilizing a Securities Depository, and that the Bonds shall be registered as of their Issue Date in the names of the Owners thereof, in which case ownership may be transferred only as provided

herein.

(d) **Lost or Stolen Bonds.** In case any Bond shall be lost, stolen or destroyed, the Registrar may authenticate and deliver a new Bond or Bonds of like amount, date, tenor, and effect to the Registered Owner(s) thereof upon the Registered Owner(s)' paying the expenses and charges of the City in connection therewith and upon filing with the Registrar evidence satisfactory to the Registrar that such Bond or Bonds were actually lost, stolen, or destroyed and of Registered Ownership thereof, and upon furnishing the City with indemnity satisfactory to both.

Section 6. **Payment of Bonds.**

(a) **Payment.** Both principal of and interest on the Bonds shall be payable solely out of the LID Bond Redemption Account and from the Local Improvement Guaranty Fund. The Bonds shall be payable in lawful money of the United States of America on the dates and in the amounts as provided in the Bond Documents.

(b) **Bonds Held In Book-Entry Form.** Principal of and interest on each Bond held in Book-Entry Form shall be payable in the manner set forth in the Letter of Representations.

(c) **Bonds Not Held In Book-Entry Form.** Unless otherwise set forth in the Bond Documents, interest on each Bond not held in Book-Entry Form shall be payable by electronic transfer on the interest payment date, or by check or draft of the Bond Registrar mailed on the interest payment date to the Registered Owner at the address appearing on the Bond Register on the Record Date. The City, however, shall not be required to make electronic transfers except pursuant to a request by a Registered Owner in writing received at least ten days prior to the Record Date and at the sole expense of the Registered Owner. Unless otherwise set forth in the Bond Documents, principal of each Bond not held in Book-Entry Form shall be payable upon presentation and surrender of the Bond by the Registered Owner to the Bond Registrar.

Section 7. **Redemption and Purchase of Bonds.**

(a) **Redemption of Bonds Prior to Maturity.** The Bonds shall be subject to redemption prior to

the Maturity Date on each annual interest payment date on which there is money in the LID Bond Redemption Account over and above the amount required for the payment of the interest due on that interest payment date on all unpaid Bonds. All or a portion of the principal amount of any Bond that is to be redeemed may be redeemed in an Authorized Denomination. Interest on Bonds (or portions thereof) called for redemption shall cease to accrue on the date fixed for redemption, and the Bond or Bonds (or portion thereof) called shall no longer be deemed to be outstanding, unless that principal amount of Bonds is not redeemed when presented pursuant to the call.

(b) **Selection of Bonds for Redemption; Estimated Redemption Schedule.** The Bonds shall be called for redemption in the order of Estimated Redemption Groups set forth on the Estimated Redemption Schedule.

(c) **Partial Redemption.** If the Bonds are held in Book-Entry Form and less than all of the principal amount of an Estimated Redemption Group is to be redeemed, the portion of such Estimated Redemption Group to be redeemed shall be selected for redemption by the Securities Depository in accordance with the Letter of Representations. If the Bonds are not then held in Book-Entry Form, the portion of such Estimated Redemption Group to be redeemed shall be selected by the Registrar randomly in such manner as the Registrar shall determine. If less than all of the outstanding principal amount of any Bond is redeemed, upon surrender of that Bond to the Registrar there shall be issued to the Registered Owner, without charge, a new Bond (or Bonds, at the option of the Registered Owner) of the same security, Estimated Redemption Group, and interest rate, representing the aggregate principal amount to remain outstanding.

(d) **Purchase.** The City reserves the right and option to purchase any or all of the Bonds at any time at any price acceptable to the City plus accrued interest to the date of purchase.

Section 8. **Notice of Redemption.** Notice of intended redemption of any Bond that is held in Book-Entry Form shall be given in accordance with the Letter of Representations, by first class mail, postage prepaid, to the Registered Owner of any Bond to be redeemed at the address appearing on the Bond Register

on the Record Date.

Unless otherwise set forth in the applicable Bond Documents, notice of any intended redemption of a Bond not held in Book-Entry Form shall be given not less than 20 nor more than 60 days prior to the date fixed for redemption by first-class mail, postage prepaid, to the Registered Owner of any Bond to be redeemed at the address appearing on the Bond Register on the Record Date.

The requirements of this section shall be deemed to have been fulfilled when notice has been mailed as so provided, whether or not it is actually received by the Owner of any Bond.

Section 9. **Failure to Pay Bonds.** If any Bond (or portion thereof) is not paid when properly presented at its Maturity Date or date set for redemption prior to maturity, the City shall be obligated to pay interest on that Bond at the same rate provided in that Bond from and after its maturity or call date until that Bond, as to both principal and interest, is paid in full or until sufficient money for its payment in full is on deposit in the LID Bond Redemption Account and that Bond has been called for payment by mailing notice of that call, postage prepaid, to the Registered Owner of that Bond. The Owners of the Bonds shall also have recourse against the Local Improvement Guaranty Fund of the City in accordance with Section 12 of this ordinance.

If the City fails to pay any Bond or to promptly collect any LID Assessment in respect of the Waterfront LID when due, the Owner of that Bond may proceed in his or her own name to collect the LID Assessment and foreclose the lien thereof in any court of competent jurisdiction and shall recover in addition to the amount of the Bond and interest thereon any amounts available in accordance with RCW 35.45.080. Any number of Owners of such Bond may join as plaintiffs, and any number of owners of property upon which the delinquent LID Assessments are liens, may be joined as defendants in the same suit.

Section 10. **Form and Execution of Bonds.** The Bonds shall be typed, printed, photocopied, or lithographed on good bond paper in a form consistent with the provisions of this ordinance and State law. Each Bond shall be signed by the Mayor and Director of Finance, either or both of whose signatures may be

manual or in facsimile, and the seal of the City or a facsimile reproduction thereof shall be impressed or printed thereon.

Each Bond shall bear the following: “The laws of the State of Washington under which this Bond is issued (RCW 35.45.070) require the following notice: ‘Neither the holder nor owner of any bond, interest coupon, warrant, or other short-term obligation issued against a local improvement fund shall have any claim therefor against the city or town by which it is issued, except for payment from the special assessments made for the improvement for which the bond or warrant was issued and except also for payment from the local improvement guaranty fund of the city or town as to bonds issued after the creation of a local improvement guaranty fund of that city or town. The city or town shall not be liable to the holder or owner of any bond, interest coupon, warrant, or other short-term obligation for any loss to the local improvement guaranty fund occurring in the lawful operation thereof. A copy of the foregoing part of this section shall be plainly written, printed or engraved on each bond.’”

Only Bonds bearing a certificate of authentication in substantially the following form (with the designation, year, serial number, and Estimated Redemption Group, of the Bonds adjusted consistent with this ordinance), manually signed by the Registrar, shall be valid or obligatory for any purpose or entitled to the benefits of this ordinance: “This Bond is one of the fully registered The City of Seattle, Washington, [Local Improvement District No. 6751 Bonds], [Year], described in [this ordinance].” The authorized signing of a certificate of authentication shall be conclusive evidence that the Bond so authenticated has been duly executed, authenticated, and delivered and is entitled to the benefits of this ordinance.

If any officer whose manual or facsimile signature appears on a Bond ceases to be an officer of the City authorized to sign Bonds before the Bond bearing his or her manual or facsimile signature is authenticated or delivered by the Registrar or issued by the City, that Bond nevertheless may be authenticated, delivered, and issued and, when authenticated, issued, and delivered, shall be as binding on the City as though that person had continued to be an officer of the City authorized to sign Bonds. Any Bond also may be signed on behalf of the

City by any person who, on the actual date of signing of the Bond, is an officer of the City authorized to sign Bonds, although he or she did not hold the required office on the date of issuance of the Bonds.

Section 11. **Pledge of LID Assessments and Flow of Funds; Fixing Assessment Installment**

Payment Terms and Interest Rate.

(a) **Pledge of LID Assessments.** All LID Assessments collected in Local Improvement District No. 6751 after the Issue Date of the Bonds, together with all interest and penalties thereon, if any, are pledged to the payment of the Bonds. The Bonds are payable solely out of the LID Bond Redemption Account and the Local Improvement Guaranty Fund of the City in the manner provided by law. In accordance with RCW 35.45.070, neither the holder nor Owner of any Bond, interest coupon, warrant, or other short-term obligation issued against the Waterfront LID Fund, or the LID Bond Redemption Account therein, shall have any claim therefor against the City except for payment from the LID Assessments and for payment from the Guaranty Fund. The Bonds are not general obligations of the City.

The City covenants and agrees to deposit in the LID Bond Redemption Account on or before the Maturity Date, proceeds received in respect of the collection of LID Assessments in an amount sufficient to pay the principal of and interest on the Bonds as the same become due. The Bonds shall be obligations only of the Waterfront LID Fund, and the Bond Redemption Account therein, and shall not be general obligations of the City. The Bonds shall be further secured by the Local Improvement Guaranty Fund pursuant to chapter 35.54 RCW and Chapter 20.08 SMC, and the holder of any Bond shall have the right to present such Bond for payment in accordance with the provisions of applicable law.

(b) **Flow of Funds.** Upon collection, all payments collected in respect of the LID Assessments set forth on the final assessment roll of Local Improvement District No. 6751 (including all prepayments collected during the 30-day period for prepayment and all installment payments collected at any time, including both principal of such LID Assessments and interest and penalties thereon) shall be deposited immediately upon collection into the Waterfront LID Fund and applied as follows:

(i) LID Assessments collected during the 30-day period for prepayment, shall be transferred to and deposited in the Waterfront LID Fund (or such subfunds, accounts, or subaccounts therein as determined by the Director of Finance) to be used to pay or reimburse the costs of the LID Improvements (including repaying the Interfund Loans and reimbursing the CWIF (Fund 35900) for additional amounts used to pay costs of the LID Improvement).

(ii) LID Assessments collected at any time after the end of the 30-day period for prepayment shall, when received, be deposited in the LID Bond Redemption Account, and until the Bonds are redeemed or otherwise provided for, those collections shall be used to pay interest on and redeem Bonds in accordance with Section 7 of this ordinance and as otherwise provided by law.

(c) **Fixing Installment Payment Terms and Interest Rate on LID Assessments.** In accordance with RCW 35.49.020, LID Assessments remaining unpaid at the expiration of the 30-day prepayment period shall be payable in ten equal annual principal installments payable beginning on the 11th anniversary of the date on which the 30-day prepayment period expires through and including the 20th anniversary of the date on which the 30-day prepayment period expires. Interest on such LID Assessments shall accrue at a rate equal to the highest interest rate fixed for the Bonds of any Estimated Redemption Group, plus 0.350 percent. Interest shall be payable annually, beginning on the 1st anniversary of the date on which the 30-day period for prepayment of LID Assessments expires, through and including the 20th anniversary of the date on which the 30-day period for prepayment of LID Assessments expires.

Section 12. **Local Improvement Guaranty Fund.** The amounts on deposit in the Local Improvement Guaranty Fund are additionally pledged to pay and secure payment of the Bonds and any other local improvement district bonds outstanding or to be issued by the City and for the purposes set forth in chapter 35.54 RCW, Chapter 20.08 SMC and other applicable law. The Owner of any Bond not paid at maturity shall have the right to present such Bond for payment out of the Local Improvement Guaranty Fund, in accordance with chapter 35.54 RCW and Chapter 20.08 SMC and shall have all of the rights and remedies

of the holder of a local improvement district bond thereunder.

For so long as the Bonds remain outstanding, the City shall take such actions as may be necessary consistent with chapter 35.54 RCW, Chapter 20.08 SMC, and other applicable state law, to maintain a minimum balance in the Local Improvement Guaranty Fund. Such minimum balance shall be established in the Bond Documents at the level determined to be reasonably necessary by the Finance Director, which level shall be equal to the lesser of (a) the maximum annual estimated debt service on all bonds guaranteed by the Local Improvement Guaranty Fund, calculated using the Estimated Redemption Schedule for the Bonds and similar estimated redemption schedules for all other bonds secured by the Local Improvement Guaranty Fund, and (b) 8 percent of the outstanding principal amount of all bonds guaranteed by the Local Improvement Guaranty Fund. The City may establish such accounts, subaccounts, or other method of segregation for accounting purposes within the Local Improvement Guaranty Fund from time to time, if necessary or desirable for purposes of accounting for the investment of money therein and establishing compliance with the provisions of the Internal Revenue Code applicable to any guaranteed bonds that are issued on a tax-exempt basis. To provide funds to maintain such balance, the City irrevocably pledges to levy and collect such taxes as may be necessary, within the limitations provided in RCW 35.54.060 and SMC 20.08.020, as amended by Section 15 of this ordinance.

Section 13. **Official Statement; Continuing Disclosure.**

(a) **Preliminary Official Statement.** The Director of Finance and other appropriate City officials are directed to cause the preparation of and review the form of a preliminary official statement in connection with a sale of the Bonds to the public. For the sole purpose of the Purchaser's compliance with paragraph (b)(1) of Rule 15c2-12, the Director of Finance is authorized to deem that preliminary official statement final as of its date, except for the omission of information permitted to be omitted by Rule 15c2-12. The City approves the distribution to potential purchasers of the Bonds of a preliminary official statement that has been deemed final in accordance with this subsection.

(b) **Final Official Statement.** The City approves the preparation of a final official statement for the Bonds, if sold to the public, in the form of the preliminary official statement with such modifications and amendments as the Director of Finance deems necessary or desirable, and further authorizes the Director of Finance to execute and deliver such final official statement to the Purchaser. The City authorizes and approves the distribution by the Purchaser of that final official statement to purchasers and potential purchasers of the Bonds.

(c) **Continuing Disclosure Agreement.** To meet the requirements of paragraph (b)(5) of Rule 15c2-12, as applicable to a participating underwriter for publicly offered Bonds, the Director of Finance is authorized to execute a written Continuing Disclosure Agreement with respect to the Bonds, in substantially the form attached to this ordinance as Exhibit A.

Section 14. **Deposit and Use of Bond Proceeds.** The principal proceeds received from the sale and delivery of the Bonds shall be paid into or allocated to the Waterfront LID Fund and applied to the following purposes:

(a) **Reimbursement of Local Improvement Costs; Repayment of Interfund Loans.** Upon receipt, proceeds of the Bonds shall be applied to reimburse the City for amounts expended to pay Local Improvement Costs, including (i) repaying the Interfund Loans made to pay costs of the LID Improvements, both principal and interest; and (ii) reimbursing the CWIF (Fund 35900) for additional amounts expended to pay costs of the LID Improvements in excess of the portion of expenditures allocated to the CWIF Interfund Loan.

(b) **Local Improvement Guaranty Fund Deposit.** Proceeds of the Bonds in an amount determined by the Director of Finance, consistent with Section 12 of this ordinance, shall be deposited to the Local Improvement Guaranty Fund and shall be used, together with other amounts then on deposit in that fund, to pay and secure payment of the Bonds and other outstanding local improvement district bonds of the City, and for the other purposes permitted under chapters 35.43 and 35.54 RCW and other state law, and

under Chapter 20.08 SMC, as amended.

(c) **Costs of Issuance.** Proceeds of the Bonds necessary to pay the costs of issuance and sale of the Bonds, as set forth in the Bond Documents, shall be used at the direction of the Director of Finance to pay such costs.

(d) **LID Improvement Costs.** The remaining proceeds of the Bonds, after application to the purposes described in subsections (a) through (c) of this section, shall be deposited to such account, subaccount or other method of segregation for accounting purposes within the Waterfront LID Fund as is designated by the Director of Finance for the payment of the costs of the LID Improvements. Until needed to pay such costs, the City may invest the proceeds of the Bonds temporarily in any legal investment, and the investment earnings shall be deposited in the Waterfront LID Fund and used to pay costs of the LID Improvements. Any proceeds of Bonds remaining after paying the costs of the LID Improvements, issuing and selling the Bonds, and for the purposes set forth in this ordinance, or after the City Council has determined that the expenditure of such Bond proceeds for those purposes is no longer necessary or appropriate, may be used to pay principal of and interest on the Bonds consistent with applicable law.

Section 15. **Amendments to SMC 20.08.020 (Annual tax levy).** Section 20.08.020 of the Seattle Municipal Code, last amended by Ordinance 102560, is amended as follows:

20.08.020 Annual tax levy((:))

In order to maintain the fund and to effectuate the purposes of this ((chapter)) Chapter 20.08, there shall be levied each year by the City Council in its annual tax levy, a tax upon all of the property in the City subject to taxation sufficient to meet the financial requirements thereof((; provided that the)). The sums so levied in any year shall not be more than sufficient to pay the outstanding warrants on the fund and to establish ((therein)) and maintain a minimum balance ((which combined)) required in accordance with the ordinances authorizing the issuance of local improvement bonds. However, the levy in any one ((+)) year shall not exceed ((five (5) percent of the outstanding obligations thereby guaranteed)) the

maximum amount permitted by RCW 35.54.060, as amended. The tax levies authorized and directed shall be additional to, and, if need be, in excess of, any and all statutory and Charter limitations applicable to the tax levies of the City. There shall be paid into the fund the interest received from bank deposits of the fund, as well as any surplus remaining in any local improvement fund guaranteed under this ~~((chapter))~~ Chapter 20.08, lawfully applicable thereto, and payments of principal and interest applicable for assessments, or installments thereof, the collection of which has been deferred pursuant to ~~((Chapter 137, Laws of 1972, First Extraordinary Session as now existing or hereafter amended))~~ RCW 35.43.250, as amended.

Section 16. **General Authorization.** In addition to the specific authorizations in this ordinance, the Mayor and the Director of Finance and each of the other appropriate officers of the City are each authorized and directed to do everything as in his or her judgment may be necessary, appropriate, or desirable in order to carry out the terms and provisions of, and complete the transactions contemplated by, this ordinance. The City Council finds there is no viable alternative to meet a core City objective and that consideration by the Debt Management Policy Advisory Committee is not required for these LID Bonds, because Bonds for the Waterfront LID were previously authorized under Ordinance 125760.

In particular, and without limiting the foregoing:

(a) The Director of Finance, in his or her discretion and without further action by the City Council, (i) may issue requests for proposals to provide underwriting services or financing facilities (including, without limitation, credit support or liquidity facilities), and may execute engagement letters and other agreements with underwriters and other financial institutions (including providers of liquidity or credit support) based on responses to such requests; and (ii) may select and make decisions regarding the Registrar, fiscal or paying agents, and any Securities Depository for the Bonds; and

(b) Each of the Mayor and the Director of Finance are each separately authorized to execute and deliver (i) any and all contracts or other documents as are consistent with this ordinance and for which the

City's approval is necessary or to which the City is a party (including but not limited to agreements with escrow agents, refunding trustees, liquidity or credit support providers, remarketing agents, underwriters, lenders or other financial institutions, fiscal or paying agents, custodians, and the Registrar); and (ii) such other contracts or documents incidental to the issuance and sale of any the Bonds; the establishment of the interest rate or rates on the Bonds; or the purchase or redemption of a Bond, as may in his or her judgment be necessary or appropriate.

Section 17. **Severability**. The provisions of this ordinance are declared to be separate and severable. If a court of competent jurisdiction, all appeals having been exhausted or all appeal periods having run, finds any provision of this ordinance to be invalid or unenforceable as to any person or circumstance, such offending provision shall, if feasible, be deemed to be modified to be within the limits of enforceability or validity. However, if the offending provision cannot be so modified, it shall be null and void with respect to the particular person or circumstance, and all other provisions of this ordinance in all other respects, and the offending provision with respect to all other persons and all other circumstances, shall remain valid and enforceable.

Section 18. **Ratification of Prior Acts**. Any action taken consistent with the authority but prior to the effective date of this ordinance, including, if applicable, but not limited to issuing requests for proposals for financing or underwriting services, executing engagement letters for financing or underwriting services based on responses to such requests, giving notices of the sale of the Bonds, executing contracts or other documents, making fund transfers, and paying or redeeming checks or warrants, is ratified, approved, and confirmed.

Section 19. **Headings**. The section headings in this ordinance are used for convenience only and shall not constitute a substantive portion of this ordinance.

Section 20. **Effective Date**. This ordinance shall take effect and be in force 30 days after its approval

by the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it shall take effect as provided by Seattle Municipal Code Section 1.04.020.

Passed by the City Council the _____ day of _____, 2021, and signed by me in open session in authentication of its passage this ____ day of _____, 2021.

President _____ of the City Council

Approved / returned unsigned / vetoed this _____ day of _____, 2021.

Jenny A. Durkan, Mayor

Filed by me this _____ day of _____, 2021.

Monica Martinez Simmons, City Clerk

(Seal)

Exhibits:
Exhibit A - Form of Continuing Disclosure Agreement

EXHIBIT A

FORM OF CONTINUING DISCLOSURE AGREEMENT

The City of Seattle, Washington (the “City”) makes the following written undertaking (the “Undertaking”) for the benefit of the Owners of the City’s Local Improvement District No. 6751 Bonds (the “Bonds”), for the sole purpose of assisting the underwriter in meeting the requirements of paragraph (b)(5) of Rule 15c2-12 (the “Rule”), as applicable to a participating underwriter for the Bonds. Capitalized terms used but not defined below shall have the meanings given in Ordinance _____ (the “Bond Ordinance”).

(a) Undertaking to Provide Annual Financial Information and Notice of Listed Events.

The City undertakes to provide or cause to be provided, either directly or through a designated agent, to the Municipal Securities Rulemaking Board (the “MSRB”), in an electronic format as prescribed by the MSRB, accompanied by identifying information as prescribed by the MSRB:

(i) Annual financial information and operating data of the type included in the final official statement for the Bonds and described in subsection (b) of this section (“annual financial information”). The timely filing of unaudited financial statements shall satisfy the requirements and filing deadlines pertaining to the filing of annual financial statements under subsection (b), provided that audited financial statements are to be filed if and when they are otherwise prepared and available to the City.

(ii) Timely notice (not in excess of 10 business days after the occurrence of the event) of the occurrence of any of the following events with respect to the Bonds: (1) principal and interest payment delinquencies; (2) non-payment related defaults, if material; (3) unscheduled draws on debt service reserves reflecting financial difficulties; (4) unscheduled draws on credit enhancements reflecting financial difficulties; (5) substitution of credit or liquidity providers, or their failure to perform; (6) adverse tax opinions, the issuance by the Internal Revenue Service of

1 proposed or final determinations of taxability, Notice of Proposed Issue (IRS Form 5701 – TEB)
2 or other material notices or determinations with respect to the tax status of the Bonds, or other
3 material events affecting the tax status of the Bonds; (7) modifications to rights of holders of the
4 Bonds, if material; (8) Bond calls (other than scheduled mandatory redemptions of Term Bonds),
5 if material, and tender offers; (9) defeasances; (10) release, substitution, or sale of property
6 securing repayment of the Bonds, if material; (11) rating changes; (12) bankruptcy, insolvency,
7 receivership or similar event of the City, as such “Bankruptcy Events” are defined in the Rule;
8 (13) the consummation of a merger, consolidation, or acquisition involving the City or the sale of
9 all or substantially all of the assets of the City other than in the ordinary course of business, the
10 entry into a definitive agreement to undertake such an action or the termination of a definitive
11 agreement relating to any such actions, other than pursuant to its terms, if material; (14)
12 appointment of a successor or additional trustee or the change of name of a trustee, if material;
13 (15) incurrence of a financial obligation of the City, if material, or agreement to covenants, events
14 of default, remedies, priority rights, or other similar terms of a financial obligation of the City, any
15 of which affect holders of the Bonds, if material; and (16) any default, event of acceleration,
16 termination event, modification of terms, or other similar event under the terms of a financial
17 obligation of the City, any of which reflect financial difficulties.

18 For purposes of this Undertaking, the term “financial obligation” shall mean a debt
19 obligation; derivative instrument entered into in connection with, or pledged as security or a source
20 of payment for, an existing or planned debt obligation; or a guarantee of either a debt obligation
21 or a derivative instrument entered into in connection with, or pledged as security or a source of
22 payment for, an existing or planned debt obligation. The term “financial obligation” does not

1 include municipal securities as to which a final official statement has been provided to the MSRB
2 consistent with the Rule.

3 (iii) Timely notice of a failure by the City to provide required annual financial
4 information on or before the date specified in subsection (b) of this section.

5 (b) Type of Annual Financial Information Undertaken to be Provided. The annual
6 financial information that the City undertakes to provide in subsection (a) of this section:

7 (i) Shall consist of:

8 (A) annual financial statements of the City, prepared in accordance with
9 generally accepted accounting principles applicable to governmental units (except as otherwise
10 noted therein), as such principles may be changed from time to time and as permitted by State law,
11 which financial statements will not be audited, except that if and when audited financial statements
12 are otherwise prepared and available to the City they will be provided;

13 (B) the outstanding balance of obligations secured by the Local
14 Improvement Guaranty Fund of the City at fiscal year-end;

15 (C) the balance of cash and investments in the Local Improvement
16 Guaranty Fund at fiscal year-end;

17 (D) for that fiscal year, the amount of Waterfront LID Assessment
18 installments billed and the amount collected (including principal payments and prepayments,
19 interest, and penalties); and

20 (E) the total amount of unpaid assessments in the Waterfront LID and
21 total amount of assessments delinquent in the Waterfront LID at fiscal year-end;

22 (ii) Shall be provided not later than the last day of the ninth month after the end
23 of each fiscal year of the City (currently, a fiscal year ending December 31), as such fiscal year

1 may be changed as required or permitted by state law, commencing with the City’s fiscal year
2 ending December 31, 2021; and

3 (iii) May be provided in a single document or multiple documents, and may be
4 incorporated by specific reference to documents available to the public on the Internet website of
5 the MSRB or filed with the Securities and Exchange Commission.

6 (c) Amendment of Undertaking. This Undertaking is subject to amendment after the
7 primary offering of the Bonds without the consent of any Owner or holder of any Bond, or of any
8 broker, dealer, municipal securities dealer, participating underwriter, rating agency or the MSRB,
9 under the circumstances and in the manner permitted by the Rule, including:

10 (i) The amendment may only be made in connection with a change in
11 circumstances that arises from a change in legal requirements, change in law, or change in the
12 identity, nature, or status of the City, or type of business conducted by the City;

13 (ii) The Undertaking, as amended, would have complied with the requirements
14 of the Rule at the time of the primary offering, after taking into account any amendments or
15 interpretations of the Rule, as well as any change in circumstances; and

16 (iii) The amendment does not materially impair the interests of holders, as
17 determined either by parties unaffiliated with the City (e.g., bond counsel or other counsel familiar
18 with federal securities laws), or by an approving vote of bondholders pursuant to the terms of the
19 Bond Ordinance at the time of the amendment.

20 The City will give notice to the MSRB of the substance (or provide a copy) of any
21 amendment to this Undertaking and a brief statement of the reasons for the amendment. If the
22 amendment changes the type of annual financial information to be provided, the annual financial

1 information containing the amended financial information will include a narrative explanation of
2 the effect of that change on the type of information to be provided.

3 (d) Beneficiaries. This Undertaking shall inure to the benefit of the City and any
4 Owner of Bonds, and shall not inure to the benefit of or create any rights in any other person.

5 (e) Termination of Undertaking. The City’s obligations under this Undertaking shall
6 terminate upon the legal defeasance, prior redemption, or payment in full of all of the Bonds. In
7 addition, the City’s obligations under this Undertaking shall terminate if those provisions of the
8 Rule that require the City to comply with this Undertaking become legally inapplicable in respect
9 of the Bonds for any reason, as confirmed by an opinion of nationally recognized bond counsel or
10 other counsel familiar with federal securities laws delivered to the City, and the City provides
11 timely notice of such termination to the MSRB.

12 (f) Remedy for Failure to Comply with Undertaking. As soon as practicable after the
13 City learns of any material failure to comply with this Undertaking, the City will proceed with due
14 diligence to cause such noncompliance to be corrected. No failure by the City or other obligated
15 person to comply with this Undertaking shall constitute a default in respect of the Bonds. The sole
16 remedy of any Owner of a Bond shall be to take such actions as that Owner deems necessary,
17 including seeking an order of specific performance from an appropriate court, to compel the City
18 or other obligated person to comply with this Undertaking.

19 (g) Designation of Official Responsible to Administer Undertaking. The Director of
20 Finance of the City (or such other officer of the City who may in the future perform the duties of
21 that office) or his or her designee is the person designated, in accordance with the Bond Ordinance,
22 to carry out this Undertaking of the City in respect of the Bonds set forth in this section and in
23 accordance with the Rule, including, without limitation, the following actions:

1 (i) Preparing and filing the annual financial information undertaken to be
2 provided;

3 (ii) Determining whether any event specified in subsection (a)(ii) has occurred,
4 assessing its materiality, where necessary, with respect to the Bonds, and preparing and
5 disseminating any required notice of its occurrence;

6 (iii) Determining whether any person other than the City is an “obligated
7 person” within the meaning of the Rule with respect to the Bonds, and obtaining from such person
8 an undertaking to provide any annual financial information and notice of listed events for that
9 person in accordance with the Rule;

10 (iv) Selecting, engaging and compensating designated agents and consultants,
11 including but not limited to financial advisors and legal counsel, to assist and advise the City in
12 carrying out this Undertaking; and

13 (v) Effecting any necessary amendment of the Undertaking.

SUMMARY and FISCAL NOTE*

Department:	Dept. Contact/Phone:	CBO Contact/Phone:
FAS	Michael VanDyck 206-619-0393	Caleb Wagenaar – 206-733-9228

** Note that the Summary and Fiscal Note describes the version of the bill or resolution as introduced; final legislation including amendments may not be fully described.*

1. BILL SUMMARY

Legislation Title: AN ORDINANCE relating to financing public improvements within Local Improvement District No. 6751 (also known as the Waterfront LID); authorizing and providing for the issuance and sale of local improvement district bonds (LID Bonds, as defined herein) to provide funds to pay or reimburse a portion of the costs of the LID Improvements (as defined), to make a deposit to the Local Improvement Guaranty Fund, and to pay the costs of issuance of the bonds; pledging the LID assessments collected in the Waterfront LID and the amounts available in the Local Improvement Guaranty Fund to pay and secure the LID Bonds; providing parameters for Bond Sale Terms including conditions, covenants, and other sale terms; providing for and fixing the installment payment terms and interest rate on assessments in the Waterfront LID; amending Section 20.08.020 of the Seattle Municipal Code to conform to changes in state law; and ratifying and confirming certain prior acts.

Summary and background of the Legislation:

In passing Ordinance 125760 (the “Waterfront LID Formation Ordinance”) on January 22, 2019, the City created Local Improvement District No. 6751 to finance the LID Improvements and created a local improvement fund (the “Waterfront LID Fund”). This legislation provides the legal authorization to issue local improvement district (LID) bonds (“Bonds”). The Bonds are authorized to be issued in a maximum aggregate principal amount equal to the amount of the final assessment roll confirmed by the approval of the Waterfront LID Final Assessment Roll Ordinance introduced as Council Bill 120072 and may not exceed the total amount of unpaid LID Assessments outstanding as of the expiration of the 30-day period for prepayment of LID Assessments described in RCW 35.49.040. The Bonds, once issued, will be deposited in the Waterfront LID Fund and used for the purpose of providing funds (a) to pay or reimburse a portion of the costs of the LID Improvements as permitted under RCW 35.43.020 (including repaying the Interfund Loans and reimbursing certain costs paid out of the Central Waterfront Improvement Fund 35900; (b) to make a deposit to the Local Improvement Guaranty Fund; and (c) to pay the costs of issuance of the Bonds.

This legislation also (1) fixes the interest rate on LID Assessments at a rate equal to the highest rate applicable to the LID Bonds, plus 0.35%; and (2) sets the minimum balance required to be maintained in the Local Improvement Guaranty Fund at the lesser of (a) the maximum annual estimated debt service on the outstanding bonds guaranteed by the Local Improvement Guaranty Fund, and (b) 8% of the outstanding principal amount of the bonds guaranteed by the Local Improvement Guaranty Fund; and (3) amends Section 20.08.020 of the Seattle Municipal Code to conform to changes in state law.

There are two interfund loans that are expected to be repaid with proceeds of the Bonds or available LID assessments as follows:

- 1) By Ordinance 123761, as amended by Ordinance 125990, the City authorized an interfund loan to the Central Waterfront Improvement Fund 35900 (the “CWP Interfund Loan”) in an amount not to exceed \$12.225 million to pay for various costs of the Central Waterfront Program of which the full approximately \$12.225 is attributable to costs of the LID Improvements.
- 2) By Ordinance 125991, the City authorized an interfund loan to the Waterfront LID Fund 35040 (the “LID Interfund Loan”) to pay the costs of the LID Improvements in an amount not to exceed \$19.0 million, of which \$7.9 million is expected to be incurred for expenses related to LID Improvements at the time the Bonds are issued in late 2021.

In addition, approximately \$9.675 million in expenses have been temporarily supported by other revenues related to the Central Waterfront Program available within the CWIF (Fund 35900) for LID Improvements and these sources are expected to be repaid with available LID assessments or proceeds of the Bonds.

Pursuant to RCW 35.49.020, and as authorized by the Waterfront LID Final Assessment Roll Ordinance, the City is adopting the 10-year “interest only” provision allowing cities to collect interest-only assessment payments for the first 10 years of a local improvement district for all properties. By enacting this provision, any principal balance remaining following the thirty-day prepayment period will be subject to interest and will be billed in 20 annual installments (beginning in 2022, assuming passage of the LID Final Assessment Roll Ordinance in 2021). Pursuant to the LID Final Assessment Roll Ordinance, assessments due in Years 1-10 will be billed as 10 interest-only payments due on the entire outstanding principal, and Years 11-20 will be billed as 10 equal principal installments plus interest due on the outstanding principal beginning in Year 11. As a result of enacting this provision, as illustrated in Table 1 below, the assessment amount due in Year 11 will reflect a significant year-to-year increase over the assessment amount due in Year 10. The assessment due in Year 11 will include a minimum of a) one-tenth of the total outstanding principal balance; b) the interest on the total outstanding principal balance; and c) any delinquency or penalty amounts due. Given that interest only is due in Years 1-10 on the unpaid principal balance (and there are no required principal payments in those years reducing that balance), the total amount of the assessment paid over the period of 20 years will be higher than if principal were paid in each of those 20 years in level payments. There is no penalty for prepayment of a portion or all of the principal balance outstanding any time so a property owner may choose to pay level principal payments that would be in addition to the total amount due of interest-only payments due in Year 1-10. The City intends to notify property owners of the effects of the interest-only provision on the payment schedule in the assessment billing notices in Year 1-10.

The interest only option is illustrated below in Table 1 (using an estimated interest rate and assessment for illustration purposes only). As illustrated in the table, an assessment of \$1,000 will have an annual payment of \$65 due in Years 1-10 that increases from \$65 in Year 10 to \$165 in Year 11. In this example, the total amount paid over the 20-year period for a \$1,000 total assessment increases by approximately 24% (from approximately \$1,617 to approximately \$2,007) as a result of paying the interest only portion of the total assessment during Years 1-10 as compared to making level principal payments during each year of the 20-year period.

TABLE 1: Example -- Interest Only Assessments Due in Years 1-10						
<i>6.50% Interest Rate on \$1,000 Assessment Paid Over 20 Years</i>						
YEAR	YEAR (#)	ASSESSMENT BALANCE	PRINCIPAL PAYMENT	INTEREST PAYMENT	ANNUAL PAYMENT	
YEAR 1	2022	\$1,000.00	\$0.00	\$65.00	\$65.00	
YEAR 2	2023	\$1,000.00	\$0.00	\$65.00	\$65.00	
YEAR 3	2024	\$1,000.00	\$0.00	\$65.00	\$65.00	
YEAR 4	2025	\$1,000.00	\$0.00	\$65.00	\$65.00	
YEAR 5	2026	\$1,000.00	\$0.00	\$65.00	\$65.00	
YEAR 6	2027	\$1,000.00	\$0.00	\$65.00	\$65.00	
YEAR 7	2028	\$1,000.00	\$0.00	\$65.00	\$65.00	
YEAR 8	2029	\$1,000.00	\$0.00	\$65.00	\$65.00	
YEAR 9	2030	\$1,000.00	\$0.00	\$65.00	\$65.00	
YEAR 10	2031	\$1,000.00	\$0.00	\$65.00	\$65.00	
YEAR 11	2032	\$1,000.00	\$100.00	\$65.00	\$165.00	
YEAR 12	2033	\$900.00	\$100.00	\$58.50	\$158.50	
YEAR 13	2034	\$800.00	\$100.00	\$52.00	\$152.00	
YEAR 14	2035	\$700.00	\$100.00	\$45.50	\$145.50	
YEAR 15	2036	\$600.00	\$100.00	\$39.00	\$139.00	
YEAR 16	2037	\$500.00	\$100.00	\$32.50	\$132.50	
YEAR 17	2038	\$400.00	\$100.00	\$26.00	\$126.00	
YEAR 18	2039	\$300.00	\$100.00	\$19.50	\$119.50	
YEAR 19	2040	\$200.00	\$100.00	\$13.00	\$113.00	
YEAR 20	2041	\$100.00	\$100.00	\$6.50	\$106.50	
TOTAL			\$1,000.00	\$1,007.50	\$2,007.50	
<i>COMPARE: TOTAL IF PAID WITH LEVEL PRINCIPAL PAYMENTS</i>						<i>\$1,617.50</i>

2. CAPITAL IMPROVEMENT PROGRAM

Does this legislation create, fund, or amend a CIP Project? Yes No

The proceeds of the bonds issued as a result of this ordinance will fund three projects in the Central Waterfront Project:

Parks Central Waterfront Piers Rehabilitation (MC-PR-21007)

Alaskan Way Main Corridor (MC-TR-C072)

Overlook Walk and East West Connection Project (MC-TR-C073)

The CIP Project pages for these projects do not need updating as the sale of bonds is already planned as a revenue source to complete them.

3. SUMMARY OF FINANCIAL IMPLICATIONS

Does this legislation amend the Adopted Budget? ___ Yes X No

Does the legislation have other financial impacts to the City of Seattle that are not reflected in the above, including direct or indirect, short-term or long-term costs?
No.

Is there financial cost or other impacts of *not* implementing the legislation?

Not implementing this legislation would lead to a disruption in financing of the LID Improvement projects.

4. OTHER IMPLICATIONS

a. Does this legislation affect any departments besides the originating department?
Parks and SDOT-CWF have LID Improvement projects being financed by this bond issue.

b. Is a public hearing required for this legislation?
No.

c. Is publication of notice with *The Daily Journal of Commerce* and/or *The Seattle Times* required for this legislation?
No.

d. Does this legislation affect a piece of property?
No.

e. Please describe any perceived implication for the principles of the Race and Social Justice Initiative. Does this legislation impact vulnerable or historically disadvantaged communities? What is the Language Access plan for any communications to the public?
Bond proceeds will be used to fund the provision of 20 acres of improved parks and public spaces along Seattle’s Waterfront. These spaces have been designed to encourage use by people of all ages, incomes, and abilities and supports free expression. Construction contracts associated with the Waterfront improvements will meet the City’s WMBE and priority hire program requirements. Employment associated with operating and maintaining waterfront parks and public spaces will provide living-wage jobs to local citizens regardless of their age, ethnicity, gender, or sexual orientation.

f. Climate Change Implications

1. Emissions: Is this legislation likely to increase or decrease carbon emissions in a material way?

The LID funded Waterfront projects improve mobility and access for walkers and bikers in downtown Seattle. In addition, many areas that were paved along the waterfront will be replaced landscaping areas with native plantings and trees, providing for improved air quality.

2. **Resiliency: Will the action(s) proposed by this legislation increase or decrease Seattle’s resiliency (or ability to adapt) to climate change in a material way? If so, explain. If it is likely to decrease resiliency in a material way, describe what will or could be done to mitigate the effects.**

No.

- g. **If this legislation includes a new initiative or a major programmatic expansion: What are the specific long-term and measurable goal(s) of the program? How will this legislation help achieve the program’s desired goal(s).**

No.

List attachments/exhibits below:

None.

May 25, 2021

MEMORANDUM

To: Public Assets and Native Communities Committee
From: Eric McConaghy, Analyst
Subject: Waterfront Local Improvement District Final Assessments and Bonds

On June 4, 2021, the Public Assets and Native Communities Committee (Committee) will receive a briefing, discuss and possibly vote on two Council Bills (CB) related to the Waterfront Local Improvement District #6751 (Waterfront LID):

- [CB 120072 - Final Assessments and Assessment Roll Waterfront LID 6751](#) and
- [CB 120073 - Waterfront LID Bonds](#)

This memorandum offers four takeaways about CB 120072 and CB 120073:

1. Passage of CB 120072 would approve the Waterfront LID Final Assessment Roll (Final Assessment Roll) and limit the total amount of the Waterfront LID final assessments (final assessments) for the purpose of constructing the Waterfront LID Improvements (the Improvements) plus financing costs to \$174,379,463;
2. Passage of CB 120073 would authorize the City to issue local improvement district bonds (the Waterfront LID Bonds) to pay costs of the Improvements;
3. Approval of CB 120072 and CB 120073 would culminate a decade of City legislative decisions; and
4. Council's Quasi-Judicial Rules prohibit certain communications about any individual's Waterfront LID final assessment.

1. Passage of CB 120072 would approve the Final Assessment Roll and limit the total amount of the final assessments for the purpose of constructing the Improvements plus financing costs to \$174,379,463.

The City formed the Waterfront LID in 2019 via [Ordinance 125760](#) in order to assess properties in the area determined to have special benefits from the Improvements. Consistent with this ordinance, the Seattle Department of Transportation (SDOT) Director prepared the Final Assessment Roll for approval.

A final assessment roll for any local improvement district (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. The passage of CB 120072 would approve the Final Assessment Roll for properties within the Waterfront LID and establish the levy to collect the assessed amount for each. Table 1 lists the names and descriptions for the Improvements.

Table 1. Waterfront LID Improvements

Improvement	Description
Promenade	A continuous public open space extending along the west side of Alaskan Way from King Street to Pine Street.
Overlook Walk	An elevated pedestrian bridge situated at the terminus of the Pike/Pine corridor, would include several buildings, an elevated lid over the surface street, open space with excellent view amenities, and an accessible pedestrian pathway with many connections between the Pike Place Market and the waterfront.
Pioneer Square Street Improvements	Streetscape and new roadway/ sidewalk improvements to portions of S Main Street, S Washington Street, Yesler Way and S King Street from Alaskan Way/First Avenue east to 2nd Avenue S. The improvements would create pedestrian-friendly links from Pioneer Square to the waterfront.
Union Street Pedestrian Connection	A universally accessible pedestrian link between the new waterfront and Western Avenue. An elevated pedestrian walkway and elevator would extend from the southwest corner of Union Street and Western Avenue to the eastern side of Alaskan Way.
Pike/Pine Streetscape Improvements	Pedestrian improvements along Pike and Pine streets from First Avenue to Ninth Avenue, providing enhanced pedestrian access to and from the Pike Place Market and waterfront.
Waterfront Park	A rebuilt pier park located at the base of Union Street, would provide a unique atmosphere for social gathering/performance spaces with excellent view amenities.

Ordinance 125760 limited the total of all final assessments to \$160 million plus financing costs. The total amount of the final assessments proposed in CB 120072 and the maximum bond issuance amount in CB 120073 (see below) would comply with the limit set by Ordinance 125760.

CB 120072 would approve a total amount for the final assessments of \$174,379,463 that when collected would yield revenue equal to about 49 percent of the \$357 million necessary to pay the full construction costs of the Waterfront LID Improvements and related costs. The City plans to pay the balance of the costs with funds from City, state, and philanthropic sources.

For context, the total estimated cost of the Improvements is about 48 percent of the estimated \$737 million cost of the entire Central Waterfront Improvement Program.¹ In addition to the Waterfront LID Improvements, the Central Waterfront Improvement Program includes support for the Seattle Aquarium expansion, Pike Place Marketfront (complete), Alaskan Way reconstruction, and Waterfront LID administration costs.

CB 120072 would allow full payment of assessments within 30 days of the official publication of the Final Assessment Roll, the prepayment period, or payment of

¹ <https://www.seattle.gov/Documents/Departments/FinanceDepartment/21adoptedbudget/OW.pdf>

assessments in installments over 20 years, with interest-only being due for each of the first 10 years and 10 equal, principal-plus-interest installments due annually on the outstanding principal for the second 10 years.

The estimated annual interest rate on Waterfront LID assessments would be 6.5 percent. The actual annual interest rate would be set by CB 120073 at a rate equal to the highest rate applicable to the Waterfront LID Bonds plus 0.35 percent. There would be no penalty for prepayment of a portion or all the principal balance outstanding at any time.

The legislation would also provide for handling delinquent payments and for deferral of payments for economically disadvantaged property owners.

2. Passage of CB 120073 would authorize the City to issue local improvement district bonds (the Waterfront LID Bonds) to pay costs of the Improvements.

Ordinance 125760 authorized the City to issue local improvement district bonds backed by the Waterfront LID assessments (the Waterfront LID Bonds). Passage of CB 120073 would authorize the City to issue the Waterfront LID Bonds in the maximum amount of \$174,379,463, equal to the total amount of the Final Assessment Roll that would be confirmed by the passage of CB 120072. However, the actual amount of the bond sale would likely be less than total amount of the Final Assessment Roll. Per CB 120073, the City would issue the Waterfront LID Bonds in an amount equal to total amount of the Final Assessment Roll minus the amount of all assessment payments received during the 30-day prepayment period.

The revenues from the Waterfront LID Bonds would be deposited in the Waterfront LID Fund and would be spent on cost of constructing the Improvements and financing costs. This would include repaying two interfund loans used to fund the Improvements: one² to the CWIF of approximately \$12.2 million and another³ to the Waterfront LID Fund of \$7.9 million. The City would also reimburse approximately \$9.7 million in Waterfront LID expenses that the City previously paid from other revenue sources within the CWIF. The City would also deposit some of the proceeds of the Waterfront LID Bonds sales to the Local Improvement Guaranty Fund and would expend some of the proceeds to pay the costs of issuance of the Waterfront LID Bonds.

CB 120073 would pledge the final assessments paid in installments (together with all interest and penalties) to the payment of the Waterfront LID Bonds debt service. The Waterfront LID Bonds would not be general obligations and would not be backed by the full faith and credit of the City. Bond holders would have claim only for payment from the final assessments and from the Local Improvement Guaranty Fund, not the general income of the City.

² Authorized by [Ordinance 123761](#), as amended by [Ordinance 125990](#)

³ Authorized by [Ordinance 125991](#)

CB 120073 proposes updates to Seattle Municipal Code (SMC) Chapter 20.08 Local Improvement Guaranty Fund because they are relevant and topical. Approval of the legislation would amend the SMC with language consistent with State law dealing with the local improvement guaranty funds⁴ and deferral of payment of assessments.⁵

3. Approval of CB 120072 and CB 120073 would culminate more than a decade of City legislative decisions.

The City has made clear its intention to form the Waterfront LID to provide funds to pay the costs of capital improvements for the Central Waterfront since the passage of [Ordinance 123761](#) in 2011. The attached chronology (Attachment 1) places the proposed legislation in context with the City's legislative decisions regarding the Waterfront LID over the past ten years. Approval of CB 120072 and CB 120073 would be consistent with the past decisions.

Guided by State law, the SMC and the [City Council Rules for Quasi-Judicial Proceedings \(QJ Rules\)](#), the City has completed the following necessary steps between the City's formation of the Waterfront LID with Ordinance 125760 and the approval of the Final Assessment Roll:

1. The City commissioned ABS Valuation (City Appraiser) to perform a Final Special Benefit Study;
2. The SDOT Director filed the final assessment roll based on the Final Special Benefit Study with the City Clerk;
3. The City set the date for the hearing and designated the Hearing Examiner (HE) to hold the hearing on the final assessment roll;
4. The HE conducted the hearing;
5. The HE filed his findings and recommendations based on the record from the hearing (the [Initial Report](#)), including recommendations to remand 17 properties (Remanded Properties) for further analysis;
6. Based on the HE's recommendations, Council directed the City Appraiser to submit further analysis concerning valuation of the Remanded Properties to the HE ([Resolution 31979](#)) – the City Appraiser fulfilled the direction;
7. Council directed the HE to review the City Appraiser's further analysis for the Remanded Properties and to hold a hearing on the results of the analysis on the Remanded Properties (Resolution 31979) – the HE fulfilled the direction;
8. Council directed the HE to reduce any findings, recommendations, and decisions on the Remanded Properties to writing and to consolidate them with the findings and recommendations of the Initial Report into a "[Final Report](#)" (Resolution 31979) – the HE fulfilled the direction;

⁴ [Revised Code of Washington \(RCW\) 35.54.060](#)

⁵ [RCW 35.43.250](#)

9. As designated by Council (multiple resolutions, see Attachment 1), the Public Assets and Native Communities Committee (Committee) held hearings of all appeals from the HE's recommendations for both the Initial Report and the Final Report (see [Clerk File 321893](#) and [Clerk File 321914](#)); and
10. On April 6, 2021, the Committee recommended that Council deny each appeal and that Council approve the final assessments and the Final Assessment Roll for Waterfront LID, with the revisions recommended by the HE.

Council has not yet completed the final step necessary before considering and potentially approving the Final Assessment Roll by voting on CB 120072. For the final step, Council must decide on each appeal and approve the Final Assessment Roll consistent with the decisions on the appeals. The Council would consider the recommendations of the Committee for these decisions.

Council's decisions on these matters would be demonstrated by adopting the Findings, Conclusions and Decision of the City Council of the City of Seattle In the Matter of the Final Assessment Roll for Local Improvement District No. 6751 (Waterfront LID) and the Appeals of Multiple Appellants (FCD) ([Clerk File 314476](#)). Council could vote on the adoption of the FCD and on the approval of CB 120072 and CB 120073 during the same Council meeting.

4. Council's Quasi-Judicial Rules prohibit certain communications about any individual's Waterfront LID final assessments.

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.

Next Steps

Council will meet on Tuesday, June 1 rather than May 31 in observance of Memorial Day. Council committees have been rescheduled for the same reason. The Public Assets and Native Communities Committee will meet on Friday, June 4.

If the Committee votes on recommendations to Council for CB 120072 and CB 120073 on June 4, then the Council could take final action on the legislation as soon as June 17 in accordance with [Council Rules VI.H.4](#): “Starting at noon on the Thursday immediately preceding a regular City Council meeting, committees shall not refer legislation to that meeting for final action except upon passage of a motion by the Chair to suspend this Rule and the concurrence of the President.”

If the Council and the Mayor approve both Council Bills in June 2021, then the City currently expects to issue Waterfront LID bonds by December 2021.

Attachments:

1. Chronology of Legislation and Related Actions Regarding the Waterfront LID

cc: Dan Eder, Interim Director
Aly Pennucci, Policy and Budget Manager

Attachment 1: Chronology of Legislation and Related Actions Regarding the Waterfront LID

Month/Year	Legislation	Decision-makers	Effect
Nov. 2011	ORD 123761	Council & Mayor	Authorized the creation of the Central Waterfront Improvement Fund (CWIF) and an interfund loan from the City's Consolidated Cash Pool of \$2.4 million to the CWIF until Dec. 31, 2016 for costs could be financed in part by a future Waterfront LID
Aug. 2012	RES 31399	Council & Mayor	Supported Concept Design and Framework Plan and endorsed Strategic Plan that called for funding plan of public, private, and philanthropic sources, including formation of the Waterfront LID
Nov. 2012	ORD 124033	Council & Mayor	Amended ORD 123761 to increase the amount of an interfund loan to the CWIF from \$2.4 million to \$13.7 million
Dec. 2013	ORD 124345	Council & Mayor	Increased the interfund loan authorization to the CWIF from \$13.7 million to \$31.2 million
Nov. 2016	ORD 125188	Council & Mayor	Extended the duration of the interfund loan to the CWIF from Dec. 31, 2016 to Dec. 31, 2019 and established the Transportation Master Fund as the lending fund
Sept. 2017	RES 31768	Council & Mayor	Reaffirmed the Central Waterfront Improvement Program funding plan including a future Waterfront LID and outlined the process for the formation of the Waterfront LID
May 2018	RES 31812	Council & Mayor	Declared the City's intent to construct the Waterfront Local Improvement District Improvements and to create the Waterfront LID; scheduled public hearings in July 2018; determined that the hearings would be held before a hearing examiner
Sept. 2018	n/a	n/a	<i>The Seattle Hearing Examiner (HE) conducted hearings in July. HE submitted the HE's Report on the comments received during the hearings, filed as Clerk File 320972.</i>
Jan. 2019	ORD 125760	Council & Mayor	Formed Local Improvement District No. 6751 to finance the LID Improvements and created a local improvement fund (the "Waterfront LID Fund") and authorized sale of Waterfront LID Bonds

Attachment 1: Chronology of Legislation and Related Actions Regarding the Waterfront LID

Month/Year	Legislation	Decision-makers	Effect
Jan. 2019	ORD 125761	Council & Mayor	Committed Friends of the Waterfront (Friends) to \$110 philanthropic contribution to Waterfront projects; authorized a 2-year pilot agreement with Friends to manage Waterfront spaces and anticipated a management agreement to follow; directed the Executive to submit park boulevard legislation to the City Council; and established the Central Waterfront Oversight Committee
Jan. 2019	ORD 125672	Council & Mayor	Approved a protest waiver agreement with certain Waterfront LID property owners that exchanged their waiver of objection to the Waterfront LID formation in exchange for limiting the total final assessment to \$160 plus financing and for the City’s approval and implementation of an operation and maintenance ordinance (ORD 125671); and authorized the Office of the Waterfront Director to execute the agreement
Jan.-Nov. 2019	n/a	n/a	<i>The City commissioned ABS Valuation (City Appraiser) to perform a Final Special Benefit Study and based on the Final Special Benefit Study the SDOT Director filed the final assessment roll with the City Clerk (see Clerk File 321491).</i>
Nov. 2019	ORD 125990	Council & Mayor	Amended ORD 123761 to extend the duration interfund loan to the CWIF from Dec. 31, 2019 to Dec. 31, 2023; changed the lending fund from the Transportation Fund to the Real Estate Excise Tax I Capital Project Fund (REET I); and reduced the amount of the existing interfund loan from \$ 31.2 million to \$12.2 million
Nov. 2019	ORD 125991	Council & Mayor	Authorized the interfund loan of \$19 million from the REET I to the Waterfront LID Fund until Dec. 31, 2021 to pay the costs of LID Improvements in anticipation of the issuance of Waterfront LID Bonds; with ORD 125990, separated expenditures on Waterfront LID Improvements from other spending on Central Waterfront projects
Nov. 2019	RES 31915	Council & Mayor	Initiated the process to confirm Waterfront LID final assessments and set the date for the required hearing on the Waterfront LID final assessments
Feb.-Sept. 2020	n/a	n/a	<i>The HE conducted the hearing and subsequently filed his report of findings and recommendation with the City Clerk on Sept. 8, 2020 (“Initial Report” – see Clerk File 321780).</i>
Sept. 2020	n/a	n/a	<i>Multiple appellants filed appeals from the Initial Report with the City Clerk.</i>

Attachment 1: Chronology of Legislation and Related Actions Regarding the Waterfront LID

Month/Year	Legislation	Decision-makers	Effect
Sept. & Oct. 2020	RES 31969 , 31972 , 31973 , & 31974	Council	Delegated appeals from the Initial Report to the Public Assets and Native Communities Committee (PANC Committee) and fixed dates for the hearing of appeals
Nov. 2020	RES 31979	Council	Remanded certain properties to the City Appraiser for more analysis, per the HE's recommendations; directed the HE to hold a hearing on the further analysis and prepare a Final Report consolidating the Initial Report with the findings and recommendations on the remanded properties; and postponed hearings previously scheduled for Dec. 1, 2020 and Jan. 5, 2020 to March 2, 2021 and April 6, 2021, respectively
Dec. 2020-Feb. 2021	n/a	n/a	<i>The HE conducted the hearing and subsequently filed the Final Report with the City Clerk on Feb. 1, 2021 - see Clerk File 321888.</i>
Feb. 2021	n/a	n/a	<i>Multiple appellants filed appeals from the Final Report with the City Clerk.</i>
Feb. & March 2021	RES 31990 , 31996 , & 31997	Council	Delegated appeals from the Final Report to the PANC Committee and fixed dates for the hearing of appeals
March & April 2021	n/a	n/a	<i>On March 2, 2021, the PANC Committee held the hearing for multiple appeals of the Initial Report (see Clerk File 321893). On April 6, 2021, the Committee heard appeals from the Initial Report and appeals from the Final Report (see Clerk File 321914).</i>
April 2021	n/a	n/a	<i>The PANC Committee voted to recommended that Council deny each appeal and approve the final assessments and Final Assessment Roll, modified according to the HE's recommendations. The PANC Committee recommended adoption of the written record of the Council's action in this matter in the form of the Findings, Conclusions, and Decision document (see Clerk File 314467).</i>

Central Waterfront (CWF) LID Bond Ordinance

June 4, 2021

PANC Committee

Date (6/4/2021)

Department of Finance and Administrative Services



City of Seattle

CWF LID Bond Ordinance

- Authorizes Issuance of LID Bonds
- Describes total LID Bond Issuance amount
- Describes interest rate for LID Participants who choose to finance their LID assessment
- Describes minimum balance for reserve for outstanding LIDs held by City for investor security called a “Guaranty Fund”

Estimated Timeline - LID Bond Issuance

- June 4: PANC Committee Presentation & Possible Vote
- June 14: Full Council Presentation & Possible Vote
- Late June* – SDOT files Final Assessment Roll with City Clerk
- Early July* – FAS notifies LID participants of 30-day prepayment period by mailing payment notice, and providing notice in DJC
- Mid-August* – 30-day Prepayment Period ends
- Late October* – City sells LID bonds
- Early November* – LID Bond proceeds available to City

*Timeline dependent on timing of Council vote