

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

In the Matter of the Final Assessment Roll	)	C.F. To Be Determined
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:

- |          |   |
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| 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.

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City Council President