AN ORDINANCE of the City of Kent, Washington approving and confirming the assess­ments and assessment roll of Local Improvement District No. 304, which has been created and established for the purpose of improvement of a portion of the City of Kent by the reconstruc­tion of Smith Street from Fourth Avenue to Lincoln Avenue and Lincoln Avenue from Smith Street to a point 385 feet north of Smith Street, by the installation of asphalt pave­ment, concrete curb and gutter, sidewalks, storm drainage and retention, undergrounding of electrical facilities, street lighting, land­scaping and various water service stubs, all as provided by Ordinance 2241; and levying and assessing the amount thereof against the several lots, tracts, parcels of land and other properties shown on the roll.

WHEREAS, the assessment roll levying the special assess­ment against the properties located in Local Improvement District No. 304 has been filed with the Clerk of the City of Kent as provided by law; and

WHEREAS, notice of the time and place of hearing thereon and of making objections and protests to the roll was duly published at and for the time and in the manner provided by law, fixing the time and place of hearing thereof for the 17th day of September 1984 at the hour of 7:00 p.m. in the Council Chambers of the City Hall in the City of Kent, Washington, and further notice thereof was duly mailed by the City Clerk to each property owner shown on that roll; and

WHEREAS, at the time and place fixed and designated in that notice, the hearing was duly held and written and verbal comments were received and considered by the City Council; and

WHEREAS, the hearing was continued to the regular City Council meeting of October 15, 1984, at which time the hearing was again continued until the regular City Council meeting of November 5, 1984; and

WHEREAS, the hearing, as continued to November 5, 1984, was duly held and written and verbal comments were received and considered by the City Council and the hearing having been closed;
and the Council having directed the preparation of this ordinance confirming the final assessment roll for LID 304, as modified at the hearing on November 5, 1984; NOW THEREFORE

THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON DOES
ORDAIN AS FOLLOWS:

Section 1. Having received protests on six assessments in LID 304, the following findings and conclusions are entered concerning said protests.

1.1 Ordinance 2224 requires construction of specific improvements (e.g., pavement, lighting, sidewalks, curb and gutters, and storm drainage) prior to issuance of a development permit. Properties serviced by such improvements are valued more than comparable properties without such improvements.

1.2 LID 304 was created by Ordinance 2241. Improvements provided as a result of construction of LID 304 are asphalt pavement, concrete curb and gutter, sidewalks, storm drainage and retention, undergrounding of electrical facilities, street lighting, landscaping and various water service stubs.

1.3 PARCEL 1.

1.3.1 As a result of street improvements, certain right-of-way was acquired for the LID project. The partnership (Bowl Investments) complaint concerning reduction in property size is irrelevant to this proceeding. The partnership received just compensation for the right-of-way acquired. The assessment is based on the increase in valuation to the remaining property.

1.3.2 The partnership has not presented evidence that the improvements do not benefit the property. Evidence has been received that the property has been benefited in the amount of one dollar per square foot, or twelve thousand seven hundred eighty-nine dollars ($12,789).

1.3.3 We conclude that the property is benefited in at least the amount of five thousand two hundred sixty-five dollars and forty-one cents ($5,265.41) by the improvements.

1.4 PARCEL 3.

1.4.1 The protest of the assessment against Parcel 3 is based upon the asserted best use of the property as a
residential, rental unit. The property is zoned M-2 and its highest and best use is for limited industrial development. As such, the property is benefited by the improvements necessary for industrial use.

1.4.2 There has not been persuasive evidence presented that the improvements do not benefit the property. Evidence has been received that the property has been benefited in the amount of one dollar per square foot, or eight thousand two hundred eight dollars ($8,208).

1.4.3 We conclude that the property is benefited in at least the amount of five thousand one hundred eighty-seven dollars and ten cents ($5,187.10).

1.5 PARCEL 4.

1.5.1 The subject parcel is used as a principal electrical transmission line right-of-way. The property is further encumbered by utility easements and the Interurban Trail. The property cannot be developed and thereby receives no benefit from the LID improvements.

1.5.2 We conclude that the assessment of thirty-two thousand six hundred sixty-three dollars and forty-one cents ($32,663.41) against Parcel 4 be eliminated.

1.6 PARCEL 12.

1.6.1 Parcel 12 is zoned DC and is developable for commercial usage. The property owner has submitted valuation for property tax assessments as a basis for protest. The tax assessment valuation is not sufficient for the valuation of the benefits provided by the LID improvements.

1.6.2 Development of the property would require the installation of the improvements identified in Section 1.1, above. The parcel is additionally benefited by the additional improvements of the LID, such as underground electrical utilities. The evidence shows that the parcel is benefited to the extent of one dollar and fifty cents ($1.50) per square foot, or ninety-seven thousand nine hundred and twenty-nine dollars ($97,929).

1.6.3 We conclude that the property is benefited in at least the amount of ninety-seven thousand nine hundred and twenty-nine dollars ($97,929), and hereby reduce the assessment to said amount.
1.7 PARCEL 13.
1.7.1 As in Parcel 12, assessment valuation for property tax purposes is not sufficient evidence of valuation of benefits derived from LID improvements. Also, as in the case of Parcel 12, the improvements are a benefit to this commercial property, as they are necessary for its development.
1.7.2 The evidence shows that the benefits to this property are between twenty-seven thousand dollars ($27,000) and forty-six thousand eight hundred thirty-six dollars and nineteen cents ($46,836.19), as a result of the LID improvements.
1.7.3 We conclude that the property is benefited in at least the amount of twenty-seven thousand dollars ($27,000), and hereby reduce the assessment to said amount.
1.8 PARCEL 17.
1.8.1 Although no evidence has been presented in support of the protest, the City has chosen to review the assessment. Upon review it is determined that since the property was improved with existing improvements, the property is benefited in the amount of two thousand four hundred twenty-four ($2,424) dollars.
1.8.2 We conclude that the assessment against Parcel 17 be reduced from thirteen thousand five hundred twenty-three dollars and seven cents ($13,523.07) to two thousand four hundred twenty-four dollars ($2,424).
1.9 PARCEL 7. Although the value of improvements was questioned at the November 5, 1984 hearing, there was no protest of the assessment or evidence contesting the level of assessment.

Section 2. The assessment and assessment roll of Local Improvement District No. 304 which has been created and established for the improvement of a portion of the City of Kent by the reconstruction of Smith Street from Fourth Avenue to Lincoln Avenue and Lincoln Avenue from Smith Street to a point 385 feet north of Smith Street, by the installation of asphalt pavement, concrete curb and gutter, sidewalks, storm drainage and retention, undergrounding of electrical facilities, street lighting, landscaping and various water service stubs, all as provided by Ordinance 2241, as the same now stands, be and the same is hereby in all things and respects approved and confirmed in the total amount of $548,081.54.

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Section 3. Each of the lots, tracts, parcels of land and/or properties shown upon the roll is hereby determined and declared to be specially benefited by the 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 hereby levied and assessed against each lot, tract, parcel of land and other property appearing upon the roll the amount finally charged against the same thereon.

Section 4. The assessment roll as approved and confirmed shall be filed with the Supervisor of Treasury Accounting of the City of Kent for collection, and the Supervisor of Treasury Accounting is hereby authorized and directed to publish notice as required by law stating that the roll is in her hands for collection and a payment of any assessment thereof or any portion of that assessment can be made at any time within thirty (30) days from the date of the first publication of the notice without penalty, interest or cost, and that thereafter the sum remaining unpaid may be paid in fifteen (15) equal installments with interest at an estimated rate of 11% per annum, with the exact interest rate to be fixed in the ordinance authorizing issuance and sale of the LID bonds for LID 304. The first installment of assessments on the assessment roll shall become due and payable during the thirty (30) day period succeeding the date one (1) year after the date of the first publication by the Supervisor of Treasury Accounting of notice that the assessment roll is in her hands for collection and annually thereafter each succeeding installment shall become due and payable in like manner. If the whole or any portion of the assessment remains unpaid after the first thirty (30) day period, interest upon the whole unpaid sum shall be charged at the rate as determined above, and each year thereafter one of the installments, together with interest due on the whole unpaid balance, shall be collected. Any installment not paid prior to the expiration of the thirty (30) day period during which sum installment is due and payable shall thereupon become delinquent. All delinquent installments shall be subject to a charge of interest at the rate as determined above and for an additional penalty established in the City's general local improvement district ordinance, as the same may be amended from

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time to time levied upon both principal and interest due upon such installment or installments. The collection of such delinquent installments will be enforced in the manner provided by law.

Section 5. Effective Date. This ordinance shall take effect and be in force five (5) days from and after its passage, approval and publication as provided by law.

ATTEST:

ISABEL HOGAN, MAYOR

APPROVED AS TO FORM:

P. STEPHEN DIJULIO, CITY ATTORNEY

PASSED the 19th day of November, 1984.
APPROVED the 30th day of November, 1984.
PUBLISHED the 23rd day of November, 1984.

I hereby certify that this is a true copy of Ordinance No. 2506, passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.

BETTY GRAY, DEPUTY CITY CLERK

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