

No. 313409

SUPREME COURT OF WASHINGTON

PALMER D. STRAND and PATRICIA N. STRAND

Appellant,

v.

VICKY HORTON
SPOKANE COUNTY ASSESSOR

Respondent.

REPLY BRIEF OF APPELLANT

RECEIVED
SUPREME COURT
STATE OF WASHINGTON
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NOTE: All exhibits in Court Record (CP) and exhibits in 87633-9 *Brief of Appellant* and 87633-9 *Reply Brief of Appellant* are included under RCW 34.05.562(1) -- New Evidence

RCW 34.05.562 New evidence taken by court or agency.

- (1) The court may receive evidence in addition to that contained in the agency record for judicial review, only if it relates to the validity of the agency action at the time it was taken and is needed to decide disputed issues regarding:
 - (a) Improper constitution as a decision-making body or grounds for disqualification of those taking the agency action;
 - (b) Unlawfulness of procedure or of decision-making process; or
 - (c) Material facts in rule making, brief adjudications, or other proceedings not required to be determined on the agency record.

INTRODUCTION

Brief of Respondent (page 4) posed these questions to answer.

- I. Is there substantial evidence in the record to support the challenged Findings of Fact?
- II. Is the weight and credibility assigned to evidence by an administrative agency subject to judicial review?
- III. Are an administrative agency's findings of fact subject to deference by a reviewing court?
- IV. Is the existence of evidence in the record contrary to an administrative agency's finding of fact sufficient to prevent the finding from being supported by substantial evidence?
- V. Does an administrative hearing officer act unreasonably by accepting one party's opinion and rejecting the opinions of another party?

Brief of Respondent (page 2 1st) -- "a sufficient quantum of evidence to persuade a reasonable person of the correctness of the BTA decision". This Court is asked to rule on whether *Brief of Appellant* 87633-9 proves the Washington Board of Tax Appeals' (BTA) decision did not comply with RCWs 34.05.461(4) and 34.05.476(3) and that the Spokane County Superior Court ruling did not comply with RCW 34.05.570(1) and (2).

¶ paragraph symbol

- If the Court upholds the BTA decision the Washington Department of Revenue (DOR); Spokane County Assessor (Assessor), Prosecutor (Prosecutor) and Board of Equalization (BOE); King County Assessor and Prosecutor; and probably more County Prosecutors and Assessors return to business as usual. Business as usual means
 - Coercing entry to private residences as the price of tax appeals.
 - RCW 84.40.025 authorizes access and inspection of the interior of private residences.
 - RCW 84.48.150 authorizes the Assessor to create anything they want to support² appealed assessments. This is okay because of the presumption of correctness.

- If the BTA decision violates the law than the Court is asked to rule on whether the decision was based on an illegal *RULE*³? If the decision was based on an illegal *RULE* than the *RULE* and the decision should both be over-turned. Additionally did the BTA violate other laws?

- But the Court is also asked to rule on the law and facts of Appellant's property tax appeal. The request is made because Appellant was

² *Brief of Appellant* pages 12-13 "1. Appraisal Supervisor Hollenback prepared the Assessor's Reports ... Mr. Hollenback testified that BE-09-0625 is his subjectively-based opinion ..." and *Brief of Respondent* page 7 4th ¶, "Mr. Hollenback prepared the Assessor's Answer to Real Property Petition to support the Subject Property's 2009 assessed value."

³ *Brief of Appellant* pages 25-31 IV. Statement of Case About the BTA's RULE.

victimized by an Assessor, a Prosecutor, a BTA, a BOE and a DOR that have actively and passively enforced the *RULE* and its results as the law -- standard operating procedure -- for a long time. If my appeal is remanded to any of these agencies and offices their standard operating procedure will reproduce the same result.

- This Court is asked to rule on whether the Assessor and agents violated laws on: assessment, documenting the assessment to satisfy appeal rights, civil rights and misconduct.
- This Court is asked to rule on whether the Prosecutor violated laws on: civil rights and misconduct.
- The Court is asked to judge whether I met the burden of evidence for the court to set my assessment?

I. IS THERE SUBSTANTIAL EVIDENCE IN THE RECORD TO SUPPORT THE CHALLENGED FINDINGS OF FACT?

Brief of Appellant arguments/assertions over-whelmingly referenced my evidence in the administrative record. My evidence consisted of 189+ pages; 57 of which are from the Assessor. My evidence was largely obtained through public records requests (PRRs) over years to/from the Assessor. My evidence and that of Respondent is identified herein:

Palmer Strand and Patricia Strand v.
Vicki Horton, Spokane County Assessor
Board of Tax Appeals Formal Docket No. 10-258

No.	Document	Page No(s).	Evidence: ¹ that which tends to prove or disprove something; ground for belief... ³ data presented to a court or jury to substantiate claims or allegations, including testimony, records or objects... <i>Random House Webster's College Dictionary</i>
	DOCUMENT INDEX LIST	1 - 2	
1	PETITION FOR JUDICIAL REVIEW Date: March 21, 2012 (Received by BTA)	3 - 12	
2	ORDER DENYING PETITION FOR REVIEW Date: February 24, 2012	13 - 15	
3	E-mail regarding response to Strand Petition for Reconsideration Date: January 25, 2012	16	
4	Letter Re: Petition for Reconsideration Date: January 5, 2012	17 - 18	
5	PETITION FOR REVIEW (A5 to A7) Date: January 3, 2012 (Received by BTA)	19 - 128	Appellant: 45 page argument & 47 exhibits aka evidence
6	INITIAL DECISION Date: December 13, 2011	129 - 153	
7	Facsimile regarding Docket No. 10-258 Recording of Teleconference Hearing Date: August 8, 2011	154	
8	Hearing sign in sheet - August 8, 2011	155	
9	E-mail regarding Appellant's Reply Brief APPELLANT'S REPLY BRIEF (A3 to A4) Date: August 1, 2011	156 - 169	Appellant: 7 page argument & 4 exhibits aka evidence
10	E-mail regarding Respondent's Submittals RESPONDENT'S DISCLOSURE OF FACT AND EXPERT WITNESSES RESPONDENT'S EXHIBITS (R1 to R4) RESPONDENT'S TRIAL BRIEF Date: July 25, 2011	170 171 - 173 174 - 206 207 - 218	Assessor: Hollenback (name is misspelled Hollenbeck) 174-176, 190, 201-202, 205-206 covers, index, admin 177-189 duplicate of BE-09-0265 191-200 BTA 09-121 203-204 grid from BTA 09-121 207-218 - 10 page argument & admin and 6 exhibits aka evidence
11	E-mails regarding attachment Date: July 25, 2011	219 - 220	
12	E-mails regarding exhibits Date: July 24, 2011	221 - 225	
13	NOTICE OF APPEAL (A1 to A2) Date: July 23, 2011	226 - 450	Appellant 84 page argument w/exhibits 138 exhibits aka evidence

A brief (Latin "brevis", short) is a written legal document used in various legal adversarial systems that is presented to a court arguing why the party to the case should prevail. *Wikipedia, the free Encyclopedia*

This is a per page '()' recap of my Administrative Record -- My Evidence;

- Assessor grid sheets BOE 09-0265 (1), BOE 08-2020 (1), BTA 09-121 (2)
- Assessor appraisals on 8 properties (17),
- Assessor PRR responses (2), **basis of assessment A2-39 (AP351), Appraisal acronyms A2-119 (AP431),**
- Assessor many definitions of neighborhoods (5)
- Assessor website downloads-- pictures (3), plat maps (2), appraisal acronyms (2), Real Estate Excise Tax Affidavit (1),
- Assessor *Official Valuation Notices* (1),
- Assessor Parcel Characteristics Report (2),
- Assessor Final Review Reports (8),
- Assessor additional comps (1)
- Assessor *Answers/Opinions of Value to BOE and BTA --* compared (7)
- Assessor sales data recapped (1)
- Assessor/Prosecutor letter (1)
- Spokane County permits (3),
- Title document (1)
- DOR response to complaint (3),
- DOJ & FBI docs on appraisers (4)
- USPAP excerpts (8),
- BTA 09-121 transcript (34),
- BTA Decision 09-121 (8),
- BTA 09-121 Petition for Review (12)
- Spokesman Review: Assessor Appraisals (1), sales values (3)
- Appraisal textbook research (26),
- RS Means real property tables (5),
- U.S. geological map (1),
- Realtor listing documents on Assessor's comps (7)
- Pictures of appellant & Assessor's comps houses and land (7),
- Cost data on septic, dock, road (6)
- Appellant description of land & structures (1),
- Appellant elements of comparison (1),
- Appellant Resume (1)
- Appellant complaint to DOR (7)
- Appellant complaint to BTA (1)

The Assessor's administrative record: (Index No. 10) *Respondent's Trial Brief, Respondent's Exhibits* (a duplication of BE-09-0265 with the grid sheets from BTA 09-121²) and *Respondent's Disclosure of Fact and Expert Witnesses*. Per PRR response A2-39 (AP351) the 2008 *Respondent's Trial and Reply Briefs* and *Respondent's Exhibits* should be, but are not, administrative record evidence.

Briefs, both mine and Respondent's, are arguments, not evidence. *Respondent's Trial Brief* was shown in *Appellant's Reply Brief* (AP156-169) to have more than a few errors. *Respondent's Disclosure of Fact and Expert Witnesses* was shown⁴ to have some illegalities undermining the witness' purported expertise.

Respondent's Exhibits is Assessor's 6 pages of evidence part of BE-09-0265: 2 aerial maps (where are maps of all Assessor properties cited in BE-09-0265), 2 picture pages, 1 page of BTA 09-121 transcript with 'Strand: ...full-finished basement highlighted' (my evidence) and 1 building permit (my evidence). BE-09-0265 is an argument, not evidence and is addressed in depth in *Brief of Appellant*⁵. Appraisal Supervisor Hollenback, testified BE-09-0265 (committing perjury⁶ in the process) is solely his "subjectively-based opinion" of value and is not based on a comparable sales analysis by the Assessor - violating RCW 84.48.150.

RCW 84.48.150 The assessor shall, upon the request of any taxpayer who petitions the board of equalization for review of a tax claim or valuation dispute, make available to said taxpayer a compilation of comparable sales utilized by the assessor in establishing such taxpayer's property valuation. If valuation criteria other than comparable sales were used, the assessor shall furnish the taxpayer with such other factors and the addresses of such other property used in making the determination of value.

⁴ *Brief of Appellant* pages 6-9 #15. "The Assessor's witness, ... skilled"

⁵ *Brief of Appellant* pages 11-14. "III. Statement of Case Against the Assessor ..." including III.A. and III.B.

⁶ *Brief of Appellant* page 9, 2nd bullet, Aug/8/2011 Mr. Hollenback's perjury... and A2-39 (top of page) Appraiser Splater's work on BE-09-0265 -- collaboration

The evidence the BTA had to base its Analysis, Findings of Fact and Conclusions of Law on was Appellant's. The only assessment/valuation basis evidence per A1-2 (AP228): Appraisals (A2-116-119 - AP428-431).

Basis evidence is documents that precede the assessment and were "used in making the determination of value" (RCW 84.48.150). Support documents follow the assessment, are based on the assessment, justify the assessment. The Assessor's Appraisals are basis evidence -- extant before the assessment but flawed because their land and improvement data come from sources that Assessor refused to disclose.⁷

- FACT: The BTA Initial Decision used the word evidence 28 times in the context of: titles, 'clear, cogent, and convincing evidence', irrelevant and not presented evidence (their determination of my evidence), reviewing of evidence.
- FACT: The BTA Initial Decision page 22 (AP120) is the statement on the Assessor's evidence. "The errors committed did not erode the credibility of the Assessor's evidence for this appeal." The evidence is Mr. Hollenback's "subjectively-based opinion" -- BE-09-0265!
- FACT: There is no evidence supporting the BTA's Findings of Facts!

⁷ *Brief of Appellant* pages 15-23 -- III. C. Proofs Improvement Assessment Basis is a Set of Marshall & Swift Cost Tables Manipulated by the Assessor ... and D. Proofs 'Other Methods' were Basis for land Assessment'

- FACT: Findings not based on the facts in the administrative record are illegal. It follows the Decision is not legal but based on the *RULE*³?
- FACT: The BTA's pronouncement of Appellant's arguments as "trivial, irrelevant, and immaterial"⁸ when there was substantial factual-evidence in support of them is arbitrary and capricious!

ANSWER to QUESTION I: Yes, Appellant presented substantial evidence in the record to support the challenged Findings of Fact.

II. IS THE WEIGHT AND CREDIBILITY ASSIGNED TO EVIDENCE BY AN ADMINISTRATIVE AGENCY SUBJECT TO JUDICIAL REVIEW?

Judicial Review is the law. *Brief of Appellant and Respondent* (page 10 1st¶) cite caselaw for judicial review of facts and law.

The ANSWER to QUESTION 1 proved the 'substantial evidence' in support of *Appellant Brief* and the total absence of evidence in support of: (1) the Assessor's/Prosecutor's arguments and (2) the BTA Findings of Facts and Decision. No weight can be assigned a void!.

By a process of elimination this question has more to do with -- BTA, Assessor (and agents) and Prosecutor credibility, legal expertise and special industry knowledge -- than evidence.

⁸ BTA Initial Decision 10-258 page 20 (AP148) line 13, "The alleged errors do not diminish the weight the Board attaches to the Assessor's sales grid. Most of the matters cited by the owners are trivial, irrelevant, and immaterial."

Assignment of Errors to Identify BTA Violations of the Law

1. A credible BTA would not have a list of Findings of Fact, 15 out of 20, still wrong after the other 5 were corrected based on Appellant evidence⁹ in violation of RCWs 34.05.461(4) and 34.05.476(3).
2. A credible BTA would not generate and enforce an illegal *RULE*³.
3. A credible BTA would not have two years of violations of RCW 34.05.455 ex parte communications¹⁰ supporting a special relationship with the Assessor/Prosecutor.
4. A credible BTA would not use specious arguments that advance the specious arguments of the Assessor/Prosecutor. These arguments are materially false statements, failures of duty and acts of official misconduct. The arguments -- BTA Initial Decision 10-258 excerpts:
 - A. (page 13 (AP141) line 20) "The Owners enumerate various improvement characteristics that differ from those recorded by the Assessor. But, the Board is unable to give substantial weight to the Owners' assertions concerning the subject's improvements."

Examples of the improvement characteristics were errors on the Assessor's Appraisals; specifically those addressed in BTA

⁹ *Brief of Appellant* pages 2-10, Assignment of Errors to BTA Findings of Fact

¹⁰ (1) *Brief of Appellant* page 5 #13 & 14. "The residence's alleged siding defect is not apparent ...", referencing A5-10 to A5-11 lines 21 on (AP28 & AP29), referencing A7-10 Exception 5 (AP99) (BTA Chairman Sebring in 2008 assessment appeal).

(2) BTA Initial Decision 10-258 page 15 (AP143) lines 7-20 the Assessor's performance of quantitative and qualitative analysis per BTA Referee Felizardo references NOTHING in the administrative record by Respondent or Appellant.

(3) *Petition for Review 10-258* A5-18 and A5-19 #14 (AP36-AP37)

Finding of Facts 5 and 12. How can the BTA Decide for the Assessor as having a correct assessment/valuation based on my having a multi-level house with a partial basement and another above grade level? But Find I have only a main floor and a 2048sf full-finished basement. The Finding of Fact supports Appellant; the Decision supports Assessor. The improvement assessment \$32,800 increase for 2009 was based in this issue?

- B. (page 14 (AP142) line 1) "One of the major elements of a fair hearing is the opportunity to respond to the arguments and evidence of the other party."

The evidence referred to here are the Assessor documents obtained under PRRs and the arguments based on it. The Referee posits the Assessor has no opportunity to respond to their own documents if they support Appellant's arguments.

Well during my questioning of Appraisal Supervisor Hollenback he explained evidence submitted by him in different forms for 2 years under BTA 09-121 and 10-258 -- a REETA¹¹.

¹¹ (1) *Respondent's Exhibits* 09-121 -- R9-1 of 1 (CP387) → the REETA -- Real Estate Excise Tax Affidavit for 7523 N. Drumheller Street

(2) *Notice of Appeal* 10-258: A1-70 (AP296) lines 5-9; A2-91 (AP403) line 25, The Board notes the Owner's statement conflicts with the REETA filed by the Assessor, Exhibit R9-1; it shows the sale price as \$104,500 on October 3, 2000, for the subject parcel; it is signed by Palmer Strand and the seller's representative.

(3) BTA 10-258 transcript: page 3 lines 3-4 (CP262) and page 14 lines 7 through page 17 line 10 (CP273-276)

(4) BTA Initial Decision 10-258 page 3 line 1-8 (AP131)

What happened? Mr. Hollenback made an irrelevant, trivial, immaterial error in BTA 09-121 including this REETA (for the wrong property) part of *Respondent's Exhibits*¹¹⁽¹⁾ to prove I lie and my lack of character. Neither Assessor nor Prosecutor appears to have read and/or comprehended the REETA. Chairman Sebring cited the REETA implying it was proof of: (1) my lack of character and lying, (2) the competence of Mr. Hollenback and depth of his research and (3) the character of the Assessor¹¹⁽²⁾. Chairman Sebring also did not read and/or comprehended the REETA. I read the REETA and reported the irrelevant, trivial, immaterial error in the 09-121 *Petition for Review* (that the BTA did not accept) and in a letter of complaint about the BTA's actions to the Washington Attorney General (Jul/19/2010 - copies to BTA and Assessor). I also addressed the REETA in BTA 10-258.

Assessor's expert witness had an opportunity to "respond to the arguments and evidence of the other party"¹¹⁽³⁾. His responses appeared to disturb the Referee (AP276 lines 4-6). This was only a temporary disturbance because it did not effect her Finding #15⁴.

This Assessor response to my evidence, submitted to indict me, when turned on its head had no effect on the BTA Referee¹¹⁽⁴⁾.

The BTA should have viewed the entire event as a persistent Assessor/Prosecutor pattern of errors. It didn't But it did show the BTA does not enforce WACs 308-125-010, 308-125-200 and 458-10-060 because errors and the ability to read do not matter to the BTA -- 2 hearing officers, 2 hearings.

- C. (page 13 line 25 -- AP141) "When property owners refuse to allow an assessor to inspect their home prior to an appeal hearing, the Board will decline to consider any claims based on assertions that only the property owners know about.⁷³ One of the major elements of a fair hearing is the opportunity to respond to the arguments and evidence of the other party."

BTA 10-258 does not have a single issue of appeal about my house. It does have a substantial number of appeal issues about the Assessor's Appraisal errors (the basis of my assessment/valuation) about my house and land (CP30-36) and the homes and land of Assessor's comparables (A2-25 to A2-37 (AP337-349)).

A proof that inspecting my house would not solve the Assessor's Appraisal errors occurred when the expert witness had another opportunity to "respond to the arguments and evidence of the other party"¹² -- the Appraisal's Transfer of Ownership section. I asked the expert witness to read the Appraisal. He couldn't. In the hearing testimony the Referee testified for the expert witness

¹² *Brief of Appellant* pages 17-18 #3. The Assessor's staff does not know how to read *It*.

and then posited her testimony as satisfying my request (materially false statements and acts of official misconduct). She then gave a character reference for the competence of the expert witness whom she Found skilled and Decided he was credible^{3 & 13}.

Searching my house will not solve the persisting Transfer of ownership errors on the Appraisals; this one still exists (*Brief of Appellant* Ex. 2) on the 2012 Assessor Appraisal. Per 7 years of Assessor Appraisals I don't own this house so asking my permission to search it is another violation of the law.

The BTA Decision addressed the expert witness' response to Appellant's arguments and evidence in Conclusion of Law #4 (AP132) -- irrelevant information.

5. A BTA that knows the law would not create false laws and circumvent the literal statement of another law by sophistic misstatements to taxpayers that violate RCWs 42.20.040, 42.20.100 and 9A.80.010 (BTA 09-121 transcript Mar/9/2010 page 7 line 21 - CP310).

BTA Chairman Sebring: Well, first of all the board visits this issue of inspection of property on a fairly frequent basis. **There's a specific statute that authorizes the assessor to inspect property, both exterior and interior.** It's a statutory right, it's separate from the discovery procedures, and I just wanted to know, it has nothing to do with a threat. The assessor has a right to do it in his discretion.

¹³ (1) BTA Initial Decision 10-258 page 20 #15 (AP148) and page 22 #10 (AP150);
(2) BTA Initial Decision 09-121 - A2-95 (AP407) line 8 -- skilled, credible, expert

The legislature chose to give the assessor that right. The board doesn't have a standard of review on whether the assessor has the right to ask to do that or not. The assessor can ask to do that.

(page 8 line 19 -- CP311)

Strand: And I'm asking, **what is it in the interior of my home that is relevant to this case?**

Arkills: You made a huge issue out of the **data information sheet** (Appraisals) and the correctness of the information on that sheet, and a lot of the information on that sheet has to do with the interior of your home, so--

Strand: Can you tell me specifically what?

Arkills: **The interior walls, the heating, etc,**

(page 9 line 19 -- CP312)

Appellant Strand: And Appellant--I want it entered into the record that there was an inspection, and I'm asking specifically **what inside my home is pertinent to this case?**

Sebring: Well, he answered that, and it'll come up during the hearing again.

Strand: Yes, it should.

Sebring: And I guess if there is **disagreement over what the interior is, by refusing them inspection of the interior then that will limit your ability to contest those issues**, and that is unfortunate, but that's been the long-time ruling of the board because of that statute, and--

The BTA distinguishes interior and exterior property access/inspections citing a fictitious law. What is interior property? Literally it's burrowing a hole in the earth. The purpose of the BTA language is to circumvent RCWs' 84.40.025 and 84.41.041 literal meaning. Per this circumvention an interior property access/inspection is legislated Assessor access/inspection of private residences without the benefit or necessity of a search warrant. There is no statute authorizing the Assessor to access/inspect private residences.

Another Assessor, Prosecutor, BTA sophistic statement is the iteration¹⁴ of the Assessor's right to inspect property that has already been inspected. Property is 'not really' inspected until the Assessor can search the residence. I aver every property where this issue is or was raised was inspected.

I notified the Assessor, Prosecutor, BOE and BTA of the DOR position on property searches¹⁵. The subterfuge continues to this day.

- ¹⁴ (A) BTA Initial Decision 09-121 pages: ⁽¹⁾A2-89 (AP401) line 22 -- The owner's testimony is ... The Assessor has not been afforded his due process right to know what the evidence is regarding the interior condition of the Owner's home (a double misstatement by BTA); A2-92 (AP404) line 13 -- The Owner has twice denied the Assessor access to inspect the interior of the residence. These denials have made it impossible for the Assessor to confirm or deny any inaccuracies claimed by the owner as the interior of the residence. The Assessor has a right to inspect the owner's property, see RCW 84.40.025; ⁽³⁾A2-93 (AP405) line 19 to AP 406 line 5 -- The Owner refused to allow the Assessor to inspect the subject property... The Owner's refusal denies the Assessor the ability to verify if the unfinished basement space is now finished...; ⁽⁴⁾A2-95 (AP407) line 16 -- The owner unlawfully denied the Assessor the right to inspect the interior of the subject property; ⁽⁵⁾A2-96 (AP408) line 14 -- The Owner's failure to allow a physical inspection of the subject house's interior results in a negative inference for violation of RCW 84.40.025
- (B) BTA Initial Decision 10-258 pages: ⁽¹⁾3 (AP131) line 22 -- The Assessor notes it was impossible for her "to confirm or deny any inaccuracies claimed by the [owners]."...; ⁽²⁾10 (AP138) line 5 -- The Assessor conducted an exterior inspection of the subject property ... The Owners denied the Assessor access to conduct an interior inspection. The Assessor asserts she has the right to inspect the subject property, in accordance with RCW 84.40.025....; ⁽³⁾13 (AP141) line 20 -- But, the Board is unable to give substantial weight to the owners' assertions concerning the subject's improvements. Access to real property is required for the purpose of assessment and valuation...; ⁽⁴⁾19 (AP147) line 23 -- On May 7, 2009, the owners denied the Assessor access to conduct an **interior inspection of the subject property**; ⁽⁵⁾19 (AP147) line 25 -- The Owners claim numerous inaccuracies in the Assessor's sales grid, ...The Owners, however, refused to permit access to the residence's interior; have emphasized trivial, minor mistakes; and refused to work with the Assessor; ⁽⁶⁾22 (AP150) line 4 -- The Assessor has the right to inspect the subject property (RCW 84.40.025).
- ¹⁵ *Notice of Appeal* 10-258 DOR on property access ⁽¹⁾A1-69 (AP295) lines 2-17;
⁽²⁾ *Petition for Review* 10-258 A6-21 to A6-23 (AP63-65) with specific A6-23

6. A judicial BTA would uphold the law. I filed charges of perjury, false reporting and official misconduct with the Spokane police against the Assessor and Mr. Hollenback¹⁶. No! The City and County didn't act past conducting a purported investigation. But, the Assessor and Mr. Hollenback did act. They stopped signing and certifying reports to the BOE and BTA¹⁶.

USPAP sets a performance standard for reports² so they can be believed. The standards include signature, date and certification¹⁷. The *Assessor's Answer to Real Property Petition to the Spokane County Board of Equalization BE-09-0265* is a report. Prior to my charges the reports were signed and certified. The BTA in rulings has pronounced it follows USPAP¹⁸.

The BTA Initial Decision 10-258 Conclusions of Law #6¹⁹ did not uphold WACs 308-125-010, 308-125-200 and 458-10-060 -- USPAP. By not upholding the law the BTA committed materially false statements, official misconduct and a failure of duty.

¹⁶ (1) *Notice of Appeal* 10-258 A1-63 (AP289-290) lines 10-17 and footnote 19 to A1-64; A2-120 to A2-125 (AP432-437)

(2) *Brief of Appellant* page 13 #2

¹⁷ *Brief of Appellant - Appendix - U-23*, vi. date, xi. Signature and certification

¹⁸ *Petition for Review* 10-258 A6-47 (AP89)

¹⁹ BTA Initial Decision 10-258 page 21 (AP149) lines 27, The Assessor errors in not signing, dating, and certifying her answer to the Spokane County Board of Equalization are irrelevant and immaterial. The Owners' claims that these errors are not in compliance with USPAP (Uniform Standards of Professional Appraisal Practice) are also irrelevant. The errors committed did not erode the credibility of the Assessor's evidence for this appeal, nor the testimony of the Assessor's witness.

The BTA in hearings 09-121 and 10-258 heard Mr. Hollenback perjure himself about adhering to USPAP²⁰. In both BTA Decisions Mr. Hollenback was found skilled, expert, credible¹³ These are BTA failures to uphold accredited appraiser standards of performance mandated by law (WACs 308-125-010, 308-125-200, 458-10-060) and so BTA violations of RCWs 9A.72.010, 42.20.100 and 9A.80.010.

7. The BTA also show's no special industry knowledge.

(BTA 09-121 Transcript Mar/9/2010 page 4 (CP307) line 6)

Strand: The assessor in the first document that I received made several assertions about processes, that there were mass appraisals, that there were statistical analysis. ...

(page 10 (CP 313) lines 17)

BTA Chairman Sebring: Well, I mean, and that's the problem, you know. **I have a concept of what appraisers do on mass appraisal in the assessors' offices across the state because the board's heard hundreds of these cases**, and so I have a concept. It usually is—it's very confusing to taxpayers because you think of it as a report, and I suppose **the report that's typically issued from the process is your assessment notice**, but there's not--

Sebring: --a report that I've ever seen an assessor produce, and I'm talking in the much larger picture, not just about Spokane County. There's 39 counties and 39 assessors.

Chairman Sebring lost all credibility when he said this. After all I had just gotten my first *Official Valuation Notice*²¹ from the Assessor after 2 tries and read it. The words 'mass appraisal' are not on it.

²⁰ (1) BTA 09-121 transcript: A2-67 (AP379) lines 5-18;

(2) BTA 10-258 transcript: page 24 (CP283) lines 8 through 18

²¹ *Petition For Review* 10-258 A6-19 (AP61) Official Valuation Notices for 2009-2011; CP6-7 shows back and front

The Assessor's *Official Valuation Notices* are not and have never been mass appraisal reports. A mass appraisal report from King County is presented on CP126-164.

Brief of Appellant - Appendix - Law included U-43 through U-52 on mass appraisal, development and reporting. USPAP U49 line 1574:

Comment: Documentation for a mass appraisal for ad valorem taxation may be in the form of (1) property records, (2) sales ratios and other statistical studies, (3) appraisal manuals and documentation, (4) market studies, (5) model building documentation, (6) regulations, (7) statutes, and (8) other acceptable forms.

An agency meriting deference as knowledgeable about property law and appraisal procedures would know what mass appraisal is and how it is documented in a report. The same agency would know a post-card of information cannot satisfy the rigors of a mass appraisal anything. But the BTA is not that kind of agency.

The Assessor pronounced performing mass appraisal work²². So the inclusion of USPAP is material.

8. The BTA acted with the Assessor and Prosecutor to violate my civil rights and the RCW with their *DEMAND* to have the Assessor and/or agents come into and search my home without benefit of a search warrant. The *DEMAND* is A6-20 (AP62) stating as basis RCW 84.40.025:

²² *Brief of Appellant* page 14, III. B. Proofs of No Mass Appraisal Methodology

"Based on this statute, the Spokane County Assessor wishes to schedule a full inspection of the above-referenced property--including the interior and exterior of all structures--at a time mutually agreeable to both you and the Assessor. In any case of refusal to such access, the assessor shall request assistance from the department of revenue which may invoke the power granted by chapter 84.08 RCW."

Problems with the DEMAND

A. RCW 84.40.025 doesn't authorize interior and exterior inspection of structures. Neither the words structure, interior and/or exterior appear in the RCW. The *DEMAND* is a materially false statement.

RCW 84.40.025 Access to property required. For the purpose of assessment and valuation of all taxable property in each county, any real or personal property in each county shall be subject to visitation, investigation, examination, discovery, and listing at any reasonable time by the county assessor of the county or by any employee thereof designated for this purpose by the assessor. In any case of refusal to such access, the assessor shall request assistance from the department of revenue which may invoke the power granted by chapter 84.08 RCW.

B. The *DEMAND* is by a County Prosecutor, a law enforcement officer, an attorney -- so the misstatement is official misconduct, A6-20 a false report, and in total failures of duty by a public officer. It is incomprehensible that Senior Deputy Prosecuting Attorney Ronald P. Arkills cannot read and/or has not read RCW 84.40.025 and so knows and understands the effect of this -- ditto the Assessor.

- C. There is no RCW authorizing the searching of residences, aka structures, for the purpose of assessments and/or valuations. There is no RCW authorizing the searching of residences, aka structures, by or for Assessors and agents. I queried the DOR on this!¹⁵
- D. I didn't violate any law(s) requiring my home, aka structures, be searched by anyone for any reason.
- E. The *DEMAND* includes a real threat. Refuse the search and the department of revenue power(s) under RCW 84.08 will be used against you. This is a real threat because 84.08 is powerful!

Chapter 84.08 General powers and duties of department of revenue

84.08.005 Adoption of provisions of chapter 82.01 RCW.

84.08.010 Powers of department of revenue -- General supervision -- Rules and processes -- Visitation of counties.

84.08.020 Additional powers -- To advise county and local officers -- Books and blanks -- Reports.

84.08.030 Additional powers -- To test work of assessors -- Supplemental assessment lists -- Audits.

84.08.040 Additional powers -- To keep valuation records -- Access to files of other public offices.

84.08.050 Additional powers -- Access to books and records -- Hearings -- Investigation of complaints.

84.08.060 Additional powers -- Power over county boards of equalization -- Reconvening -- Limitation on increase in property value in appeals to board of tax appeals from county BOE

84.08.070 Rules and regulations authorized.

84.08.080 Department to decide questions of interpretation.

84.08.115 Department to prepare explanation of property tax system.

84.08.120 Duty to obey orders of department of revenue.

84.08.130 Appeals from county BOE to BTA -- Notice.

84.08.140 Appeals from levy of taxing district to DOR

84.08.190 Assessors to meet with department of revenue.

84.08.210 Confidentiality and privilege of tax information -- Exceptions -- Penalty.

When I received the *DEMAND* I didn't know what RCW 84.08 was. Now I know. This threat encompasses any and every action imaginable by the largest agency in the state. If the DOR doesn't refute the threat; it is real. So I wrote a complaint²³ about the *DEMAND* to the DOR. They didn't refute it.

One aspect of this threat is prosecution. The DOR is an agency of lawyers, and lawyers sue people. Malicious prosecution by the Assessor and Prosecutor violating RCW 9.62.010 is one aspect of this threat. The Prosecutor deliberately misstated the RCW and could willfully prosecute me based on misstatementS of the law.

F. The Assessor, Prosecutor and BTA have reiterated¹⁴ my violationS of RCW 84.40.025 and the Assessor's rightS to come into my home over, and over and over again. The repetitions are the *DEMAND*. It is the only request to enter my house. Any other purported request(s) I challenge as never having happened and the Assessor/Prosecutor have provided no evidence for allegations.

I have an Assessor document²⁴ stating "we were not allowed inside". Inside what? Where is the request to enter my home and the citation of law as specified in the *DEMAND*?

²³. *Reply Brief of Appellant* Ex. 3-4 - specifically Ex. 4 "Issue Number 7 ..." -- DOR response to complaint about Assessor *DEMAND*

²⁴. *Reply Brief of Appellant* - Ex. 5 -- PRR response "we were not allowed inside"

This case shows Mr. Hollenback and Mr. Splater lie.⁶ & 25⁽¹⁾
Any request(s) to enter my house attributed to Mr. Hollenback
and/or Mr. Splater I challenge as never having happened.

And the following testimony (BTA 09-121 transcript
Mar/9/2010 page 8 line 14 (CP 311)) was about the *DEMAND*; not
a fictitious 'Other' request for an interior inspection of my home.

Strand: There was a conference on May the 6th at my request.

Arkills: If I may, Mr. Chairman? As noted in our response
and according to the assessor's records the Strands denied the
assessor an interior inspection of their residence.

Strand: She most certainly did.

Arkills: All right. And therefore we were requesting one in
preparation for this hearing.

The Assessor and Prosecutor should have produced the above
'assessor's records' to substantiate this allegation.

G. BTA Chairman Sebring was a Superior Court Judge²⁶⁽¹⁾; his
reading and comprehending the law is a reasonable expectation for
a taxpayer. But the Chairman: (1) made his own misstatements of
RCW 84.40.025²⁶⁽²⁾, (2) created his own law and (3) gave weight
and credibility to the *DEMAND*. The BTA Referee followed in the

25. PRRs ignored - ⁽¹⁾ CP42-43 and CP8 line 10 through CP10 - Splater

⁽²⁾ *Notice of Appeal* 09-121 excerpt CP220-223 - May/7/2009 resolution conference

⁽³⁾ BTA Initial Decision 09-121 -- A2-90 (AP402) line 24 and A2-96 (AP408) line 18

⁽⁴⁾ *Appellant Reply Brief* - Ex. 1-2

26. ⁽¹⁾ BTA 09-121 transcript: page 11 line 18 (CP314);

⁽²⁾ *Brief of Appellant* pages 25-31 with specifics on page 27 #3 and 29 #5

footsteps of the Chairman. The BTA misstatements are materially false statements, official misconduct and failures of duty.

- H. Every reiteration of my violations of RCW 84.40.025 is a false statement and reiterations of the *DEMAND* violating RCWs 84.40.025, 9A.80.010, 9A.72.010, 42.20.100.
- I. The *DEMAND* is to force me to back off my appeals -- my due process rights, to threaten my home and my security within my home, to distract me from the primary issue in my appeal -- land, to activate the BTA *RULE*, to cover-up fraud in the Assessor's reports², for intimidation, for the Assessor/Prosecutor/BTA to win at any cost, because the Assessor/Prosecutor/BTA can do anything with impunity, to protect them in their violations of the law?
- J. When the Prosecutor collaborated⁶ with the Assessor, Mr. Hollenback and Mr. Splater to write BE-09-0265; the benefit to all of them of the *DEMAND* was to cover-up fraud⁵ & ⁷. They are jointly and severally liable for the illegal acts in and about BE-09-0265 -- materially false statements, false reporting, perjury, suborning perjury, failure of duty by public officer, failure to support assessment with basis, official misconduct. I wish I had proof of the work done by the other people on the memo -- Byron Hodgson, Kevin Best and Vicki McCuiston.

These are violations against me and 2200 others for 2009/2010²⁷.

K. My civil rights were and are being violated because the *DEMAND* has not been legally nullified even though it's illegal. I have to prove that the BTA didn't use my evidence -- violated my due process rights -- in making their decision. I have to prove it by a quantum of evidence aka giving the Assessor their due process.

Or I can regain my due process rights by allowing the Assessor to violate my 4th Amendment rights and raise my assessment even higher -- the standard Assessor operation. I then have to prove the coercion was the basis of my 4th Amendment violation while accepting the benefit of due process to fight even more false allegations about my assessment/valuation.

CONCLUSION to Civil Rights -- The Assessor, Prosecutor and BTA used the *DEMAND* and the *RULE* to violate my due process and 4th Amendment (and Washington civil) rights and cover-up their extortion of the tax dollar I need to pay their over assessment and so jeopardized my ownership of my home violating my civil rights even more. I am not the sole victim of this practice²⁸.

²⁷ *Brief of Appellant* pages 33-34 #3

²⁸ *Brief of Appellant* pages 29-30 #6

Statement of Case Regarding BTA Violations of the Law

The answer to the question of BTA credibility, legal acumen and special industry knowledge is there is none. The BTA has a special relationship with the Assessor/Prosecutor that is illegal but fostered the *RULE* and perpetuates the *DEMAND*. The BTA doesn't uphold the law if it applies to the Assessor and violates the law in supporting Assessor violations of the law. The result is illegal assessments/valuations.

The BTA violated and/or tolerated the violation of the following laws by the Assessor and/or Prosecutor consistently and knowingly:

	MY CIVIL RIGHTS and	
RCW 9.62.010	RCW 34.05.461(4)	RCW 84.40.025
RCW 9A.72.010	RCW 34.05.476(3)	RCW 84.41.041
RCW 9A.72.020	RCW 34.05.570	WAC 308-125-010
RCW 9A.80.010	RCW 42.20.040	WAC 308-125-200
RCW 34.05.455	RCW 42.20.100	WAC 458-10-060

Assignment of Errors to Identify Assessor Violations of the Law

A credible Assessor would comply with the law. The Spokane County Assessor violates the law which resulted in my over-assessment which has cost me thousands of dollars in additional property taxes. It has also cost me thousands of dollars and thousands of hours to fight to correct it.

1. The Assessor violates RCW 42.56.040 -- Duty to publish procedures²⁵

The proof of the violations is the sampling of PRRs included herein.

These violations effect a lot of issues in this case that include but are not limited to.

- The Assessor's practice of not assessing certain structures²⁹. The structures (improvements) include: septic systems (the water well precedes the septic for permit purposes), electric power, private roads, docks, landscaping and fencing.
 - The Assessor's practice of setting assessment/valuations based on the "subjectively-based opinions" of staff^{2 & 7}.
 - The Assessor's practice of asserting due process, fairness, RCW 84.40.025 rights to search private residences.
2. The Assessor violates RCW 84.40.025 misstating it as authorization to enter my house. The Assessor wants into my house! I don't know why! But to coerce entry the Assessor used the following arguments:
- A. Mar/9/2010 -- BTA 09-121 transcript page 8 line 20 (cp 311) "Arkills: You made a huge issue out of the data information sheet and the correctness of the information on that sheet" (aka Appraisal).

→ Contradicted herein on pages 10-13 letters B and C
 - B. Mar/22/2010 *Respondent's Trial Brief* 09-121 (pages 2-3 -- CP 361-362 line 22) "On January 25, 2010, the Respondent's attorney

²⁹ (1) *Notice of Appeal* pages A1-56 to A1-58 XIIIa. (AP282-284) unassessed structures;
(2) CP49-53 Mr. Hollenback's testimony on structures as docks, applicable structures, PRR responses from Dept of Environmental Health on septic system permits issued, collation of septic to structure assessment on 9 properties showing violations of RCW 84.40.030

requested pursuant to RCW 84.40.025 Appellants permission to make an interior inspection of the home. In their Motion to Compel Discovery in this action, the Appellants again refused. Since the Appellants' refusals made it impossible to confirm or deny any inaccuracies claimed by the Appellants, the Respondent was forced to utilize information from previous assessment years to determine value."

(page 10 CP 370) "The Respondent has not been afforded his due process right to know what the evidence is regarding the interior condition of the Appellants home, and to have a meaningful opportunity to rebut such evidence. Fundamental fairness requires that the Board give little or no weight to any testimony of the Appellants regarding the interior condition of their home."

→ Contradicted by a \$32,800 2009 assessment increase²¹. 2008

Appeal issues: land, vinyl siding, Appraisal errors, \$32,800 increase due to violation of RCW 42.56.040 and fraud.

C. Apr/12/2010 BTA 09-121 transcript A2-72 line 17 (AP384) "Arkills: Without going inside the building is it possible to determine whether the whole 2,048 is a finished basement? Hollenback: It's impossible."

→ Contradicted by Finding of Fact #5⁹ errors *and Brief of Respondent's* (page 5 - 5th ¶). The Assessor, Prosecutor and

BTA support Appellant in concluding the assessment/valuation is fraud on the improvements. (See herein page 9 #4)

"The residence is a 4,096 square foot ranch-style structure, with an attached enclosed garage consisting of 576 square feet, and a fully-finished basement. AP 130, 147."

D. Jul/22/2010 BE-09-0265 page 8 (A2-126 -- AP438) – **B** "... the taxpayer testified under oath before the State Board of Tax Appeals that her basement was fully finished or nearly finished ..."

D "It should be noted that there has been confusion with the taxpayer in regards to basement/lower level. It should be noted that our office understands that there is just one elevation to the basement/lower level. However, we have identified 1152 sf to be non-daylight and 896 sf to be day light or lower level. ... **it is impossible to determine whether the breakdown between the daylight & non-daylight portion of the basement is accurate.**"

→ Contradicted by A2-116 through A2-119 (AP428-431)

Assessor (PRR and website) documentation of Appraisal terminology. There is no distinction of basements as daylight or non-daylight. Basements are walkout or non-walkout.

E. Jul/25/2011 *Respondent's Trial Brief* 10-258 (page 2 -- AP 208 line 12) "With regard to interior features, the Appellants have twice recently denied the Respondent interior inspections of the residence, *Exhibit R3-5, 8*. Since the Appellants' refusals made it impossible to confirm or deny any inaccuracies claimed by the Appellants, the Respondent was forced to utilize information from previous assessment years to determine value."

(page 9 AP 215) "The Respondent has not been afforded his due process right to know what the evidence is regarding the interior condition of the Appellants' home, and to have a meaningful opportunity to rebut such evidence. Fundamental fairness requires that the Board give little or no weight to any testimony of the Appellants regarding the interior condition of their home."

→ Contradicted like the original statement on Mar/22/2010.

2009 Appeal issues: land, Appraisal errors and Marshall & Swift cost basis of improvement assessment.

CONCLUSION to why the Assessor violates RCW 84.40.025? It is done to secure the *RULE* which results in decisions for the Assessor.

3. The Assessor violates RCW 42.56.070 -- Documents and indexes to be made public. The Assessor documentary evidence (herein page 5) was obtained through multiple submissions of PRRs.

For example, my improvement assessment is based on Marshall & Swift cost tables for which I've made 33 unsuccessful PRRs. The Assessor has: (1) denied these tables exist, (2) denied they are used, (3) stated they are secret proprietary information⁷. Withholding the basis of my assessment and a public record violates RCWs 42.56.070 and 84.48.150. It was dumb luck the DOR included my exact property's tables in their PRR response about training materials.

4. The Assessor violates RCW 84.40.030 by not assessing/valuing these and more structures: docks, boat slips/lifts, electric power, septic systems, water wells, private roads, acres of fencing, acres of landscaping, etc.²⁹

RCW 84.40.030 Basis of valuation, assessment, appraisal – One hundred percent of true and fair value ... (3) In valuing any tract or parcel of real property, the true and fair value of the land, exclusive of structures thereon shall be determined; also the true and fair value of structures thereon, but the valuation shall not exceed the true and fair value of the total property ...

WAC 173-27-030 Definitions The following definitions shall apply: (15) "Structure" means a permanent or temporary edifice or building, or any piece of work artificially built or composed of parts joined together in some definite manner, whether installed on, above, or below the surface of the ground or water, except for vessels.

The market value of other peoples structures (improvements) is hidden in my land assessment. But I don't have all of these improvements. They are not on my land and my land does not increase in value because of them. So I don't want to pay for someone else's improvements. My appeal started with this one issue. I asked for the basis of the assessor's increase in land from \$100-to-\$200,000 and received nothing. I've asked for 3 years and still have nothing.

The newest pronouncement from the Assessor/Prosecutor about why violating 84.40.030 is legal so not assessing structures is legal is economic unit³⁰. And they state I have redefined 84.40.030 as requiring land and improvements be valued separately.

RCW 84.40.030 Basis of valuation, (3) In valuing any tract or parcel of real property, **the true and fair value of the land, exclusive of structures thereon** shall be determined; also the true and fair value of structures thereon, but the valuation shall not exceed the true and fair value of the total property ...

Economic unit does not appear in the administrative record. Per the Prosecutor economic unit is based in *University Village Ltd v. King County*: 106 Wash. App. 321, 23 P.3d 1090 (2001). University Village (CP213-218) has the following arguments none of which have anything to do with this case or valuing and assessing structures.

³⁰ *Brief of Respondent* page 16 #2 The Assessor correctly valued the Subject property as an economic unit; page 17, "the Strands incorrectly claim that the land and improvements on the Subject Property must be valued separately."

<u>University Village</u>	<u>This Case</u>
A. Commercial property	A. residential property
B. Contesting the land value not total assessed value	B. both parts of assessment are contested when summed the total is contested Example: $1 + 2 = 3$ Example: $\text{land} + 1 \text{ improvement} = 1 \text{ total}$
C. Valuation by income method	C. valuation by cost and 'Other' methods ⁵
D. In determining constitutional equity, an assessment ratio is the fractional relationship an assessed value of real property bears to the market value of that property...	D. CP177-179 shows the effect of this calculation when applied to Assessor's sales showing impressive violations of RCW 84.40.030
E. University Village concedes that its total assessed value is not erroneous (CP217[9])	E. My total assessed value is erroneous
F. I could not find the term or terms 'economic unit' on CP 213-218.	F. The Assessor has not published this assessment methodology

The Assessor doesn't publish policies and procedures so the following are unknown and unknowable: (1) what an economic unit is, (2) what the value of an economic unit is, (3) what is a basic, standard, superior, inferior economic unit, (4) where to buy one. Because an economic unit is secret it violates RCW 42.56.040 and that would make it illegal and invalid if it does me harm. The very existence of it does me harm. I can state this categorically.

RCW 84.40.030 has a literal meaning assess/value land and structures, sum them for a total assessment. And comparable sales

methodology is a detailed and specific valuation of land and structures. Something I have never received. Something I aver no-one in Spokane County has ever received.

5. The Assessor violates RCW 84.48.150 Valuation criteria.³¹
6. The Assessor violates standards of practice for accredited appraisers WACs 308-125-200 and 458-10-060. The absence of any standards of practice in the Assessor's office are obvious by the level of non-compliance with the law and the performance of the office³².
7. The Assessor violates WAC 458-07-015(2) ...assessor shall compile the statistical data ... comparable properties

From Feb/2009 to the present I requested the bases of my assessments. Compliance with this WAC would result in this data and the data would look something like the King County mass appraisal report on CP126-163. But a comparable sales report would have more element of comparison³³ detail. The absence of such reports² requested for 3 years means they don't exist and this WAC is violated.

³¹ (1) *Brief of Appellant* page iii RCW 84.48.150 references;

³² (2) *Brief of Appellant* pages 11-25 -- III. Statement of Case Against the Assessor *Brief of Appellant* in its entirety; *Notice of Appeal* 10-258 in its entirety, etc.

³³ (1) *Notice of Appeal* A1-4 through A1-5 (AP230-231) -- element of comparison is basic appraisal terminology;

(2) BTA 10-258 transcript page 35 line 4 to page 36 line 7 (CP 294-295) -- Mr. Hollenback has no idea what an element of comparison is;

(3) BTA Initial Decision 10-258 -- page 5 line 24 to page 6 line 2 (AP133); page 15 line 7-20 (AP143) The Referee is justifying Mr. Hollenback's sales grids deficiencies with her research (relying on books is against BTA indictments of my actions). Mr. Hollenback is the purported appraisal expert not the Referee.

8. The Assessor violates all of the above laws and more and this results in cover ups: false statements, false reportings, perjury, official misconduct, ex parte communications³⁴, failure of duty.

Statement of Case Regarding Assessor Violations of the Law

The answer to the question of Assessor credibility, legal acumen and special industry knowledge is that the question is irrelevant. The Assessor doesn't comply with any laws that apply to me and my assessment/valuation. A2-39 (AP251) shows approximately 2200 residential petitioners received fraudulent reports from the Assessor -- unsigned, undated and uncertified testaments to fraud. Everyone in Spokane County is a victim of the Assessor practice of not following the law.

No government agency checks for or enforces Assessor compliance in assessment/valuation so it doesn't happen. The Assessor violates the following laws consistently and knowingly:

MY CIVIL RIGHTS (herein pages 19-25)

RCW 9A.72.010	RCW 42.20.100	RCW 84.48.150
RCW 9A.72.020	RCW 42.56.040	WAC 308-125-200
RCW 9A.80.010	RCW 42.56.070	WAC 458-07-015
RCW 34.05.455	RCW 84.40.025	WAC 458-10-060
RCW 42.20.040	RCW 84.40.030	

³⁴ *Appellant Reply Brief* page 9 #3 -- ex parte communications

Assignment of Errors to Identify Prosecutor Violations of the Law

A credible Prosecutor would comply with the law, would know the law. Prosecutor Arkills is one of the top law enforcement officers in the County. His actions directly contributed to this over-assessment which has cost me thousands of dollars in additional property taxes each year. It has also cost me thousands of dollars and hours to fight to correct the fraudulent over-assessment. Prosecutor Arkills violates the law.

1. The Prosecutor made materially false statements and a false report,

BE-09-0265, in the collaboration⁶ with the Assessor. The events:

- May/7/2009 (CP221 2nd ¶) "... showed them around the outside of their house." (CP221 #5) Hollenback: "Is the basement finished?" Strand "Yes. And don't you have our records showing we filed the permit for a finished basement?"
- Sep/1/2009 (A1-66 line 4 through A1-68 line 8 -- AP292-294) and (CP222) "**The damage:** ... *Official Valuation Notice* for 2010 (A6-19 -- AP61) taxes changing my Building value from \$217,100 to \$249,900 based on this interview."
- Jan/19/2010 I gave the Prosecutor A2-38 (AP350) to prove I have a **full finished basement** of 2,048^{sf} as of 2003.
- Apr/12/2010 my testimony about my basement being finished.
(A2-55 lines 6 - AP367) Strand: ... We have a ranch house with a **full finished basement, 2,048...**
(line 15) Strand: ... shows the residence, **2,048 square feet. Underneath it is a basement and it says an F next to the basement. That F means finished.** ...
(A2-56 line 2 - AP368) Strand: We have a ranch with a full finished basement...

- Jul/15 & 19/2010 memo and explanation of memos CP350-351

proving the collaboration of many people to create a false report.

Jul/22/2010 Assessor's Answer to Real Property Petition to the Spokane County Board of Equalization Petition No. Be-09-0265

Prosecutor Arkills specific act of false reporting was 'nearly':

(CP351): "On page 5: fourth paragraph add the following after the second sentence: "Additionally the taxpayer testified under oath before the State Board of Tax Appeals that her basement was fully finished **or nearly finished**(see attached unofficial transcript of the State Board)."

A2-126 (AP438) is page 8 of BE-09-0265 – [B] "... the taxpayer testified under oath before the State Board of Tax Appeals that her basement **was fully finished or nearly finished** ..." [D] "It should be noted that there has been confusion with the taxpayer in regards to basement/lower level. It should be noted that our office understands that there is just one elevation^{4(b)(c)} to the basement/lower level. However, we have identified 1152 sf to be non-daylight^{4(c)} and 896 sf to be day light or lower level. ... it is impossible to determine whether the breakdown between the daylight & non-daylight portion of the basement is accurate."

BE-09-0265 page 9 is A2-38 modified by Mr. Hollenback, "Permit information provided by taxpayer. This information indicates the basement/lower level to be 100% finished."

2. Prosecutor Arkills made a materially false statement, false report, committed official misconduct and failed in his duty as a public officer when he wrote and repeated the *DEMAND*³⁵ as my violating the law.
3. Prosecutor Arkills violated my civil rights when he wrote and repeated the *DEMAND* as my violating the law.
4. Prosecutor Arkills suborned perjury by Mr. Hollenback⁶

5. Prosecutor Arkills violated RCW 84.40.025 with the *DEMAND*.

³⁵. *Appellant Reply Brief* pages 19-25 #8

6. Prosecutor Arkills violated RCW 34.05.455 with ex parte communications with the BTA for/with his client the Assessor³⁴.

7. Prosecutor Arkills when he collaborated in the preparation of BE-09-0265 is jointly and severally liable for all acts associated with that document including standards of performance for reports² (herein page 16 #6).

Statement of Case Regarding Prosecutor Violations of the Law

The answer to the question of Prosecutor credibility, legal acumen and enforcing the law as an officer of the court is that none of it applies to Prosecutor Arkills. The Prosecutor doesn't comply with the most basic law of the land -- civil rights. The Prosecutor either can't or won't read the law and so recreates it the way he wants it -- illegally (the *DEMAND*³⁵).

The Prosecutor violates the following laws consistently and knowingly:

MY CIVIL RIGHTS (herein pages 19-25)

RCW 9.62.010	RCW 34.05.455	WAC 308-125-200
RCW 9A.72.010	RCW 42.20.040	WAC 458-07-015
RCW 9A.80.010	RCW 42.20.100	WAC 458-10-060
RCW 10.37.140	RCW 84.40.025	

Assignment of Errors to Identify Mr. Hollenback's Violations of the Law

Appraisal Supervisor Joseph Hollenback should be an inconsequential person in a case about civil rights and violations of the law by the BTA, County Assessors of two counties, County Prosecutors of two counties and more. He's not. Mr. Hollenback was and is the front person for the Assessor's illegal activities. Mr. Hollenback violations of the law.

1. *Brief of Appellant* pages 6-9 #15, proves perjuries, false reportings, official misconduct, incompetence as an accredited appraiser, failure of duty by a public officer.
2. *Brief of Appellant* pages 11-25 III. Statement of Case Against the Assessor has specifics attributable to Mr. Hollenback proving perjuries, false reportings, official misconduct, incompetence as an accredited appraiser, failure of duty by a public officer.
3. Assessor's violations of RCW 42.56.040 -- Duty to publish procedures was at the hands of Mr. Hollenback²⁵⁽²⁾. So Mr. Hollenback violated RCW 42.56.040 as the agent for the Assessor. This entire event was a violation of my civil due process rights.

Statement of Case Regarding Mr. Hollenback's Violations of the Law

Another answer to the question of Assessor credibility, legal acumen and complying with the law, as a law enforcement agency, is the quality of

personnel holding positions of power and authority. Mr. Hollenback knowingly and consistently violated the following laws:

MY CIVIL RIGHTS (herein pages 19-25)
RCW 9A.72.010 RCW 42.20.100
RCW 9A.72.020 RCW 42.56.040
RCW 9A.80.010 WAC 308-125-200
RCW 34.05.455 WAC 458-07-015
RCW 42.20.040 WAC 458-10-060

III. ARE AN ADMINISTRATIVE AGENCY'S FINDINGS OF FACT SUBJECT TO DEFERENCE BY A REVIEWING COURT?

The BTA's Findings of Fact violated RCW 34.05.461(4) Entry of order and RCW 34.05.476(3) Agency record. So they violate the law. This question is really one of can the BTA Findings of Fact stand despite violating the law! This is an important issue because the assessment/valuation³⁶ violates the law too. And there are all those other violations that this Court's decision effects.

This case isn't about nuanced legal arguments. This case is about facts. Whether the actions of the Assessor, Prosecutor and BTA have any legal basis and consequences. Whether the Assessor, Prosecutor and BTA have to comply with the laws that I, a taxpayer, have to comply with.

³⁶ *Brief of Appellant*⁽¹⁾ page 15 III.C. Proofs Improvement Assessment Basis is a Set of Marshall & Swift Cost Tables ... ⁽²⁾ page 24 III. D. Proof 'Other Methods' were Basis for Land Assessment

Appellant Brief(s) prove illegal acts and failures to comply with the law by the Assessor (and agent), Prosecutor and BTA. The Court has to answer this question. I have provided the facts.

IV. IS THE EXISTENCE OF EVIDENCE IN THE RECORD CONTRARY TO AN ADMINISTRATIVE AGENCY'S FINDING OF FACT SUFFICIENT TO PREVENT THE FINDING FROM BEING SUPPORTED BY SUBSTANTIAL EVIDENCE?

This question is a takeoff of questions I and III. Regarding Question I herein is the substantial evidence for Appellant's arguments and the total absence of evidence for Respondent. Regarding Question III the Court is asked to make a decision based on the facts that neither the Assessor, Prosecutor, BOE or BTA acknowledge as existing. The facts are that the Assessor (and agent), Prosecutor and BTA jointly and severally violate the law consistently and constantly. The facts do exist and I am reprising them herein so the Court can make a decision about them.

That the Prosecutor asks the same questions different ways is a testament to specious arguments. *Brief of Respondent* more of the same:

1. page 20 2nd ¶ "As authorized by Washington law, all real property in Spokane County-including the Subject Property-is assessed utilizing CAMA software, with assessed values adjusted by market sales of comparable properties. Where-as here-an assessed value is challenged by a taxpayer, the Assessor supports the value through comparable sales."

The specious argument -- CAMA software. The real argument is the fraudulent pronouncement that the assessment is based on comparable sales. The Marshall & Swift cost tables are the basis of the improvement assessment = a cost basis.

My house per Marshall & Swift cost basis \$195,986³⁷⁽¹⁾ versus the 2008 Appraisal³⁷⁽²⁾ \$217,100

217,100	100%
-195,986	90.30%
21,114	9.70%

(before the 2009 fraudulent improvement increase of \$32,800) shows 90.3% of valuation is cost based (off Marshall & Swift) and 9.7% could be per above statement 'assessed value adjusted by market sales of comparable properties' by the Assessor. The improvement assessment is over-whelmingly cost based.

That the Assessor piles atop the cost tables a secret formula of 'adjusted by market sales of comparable properties' is totally believable. Why the Assessor is doubling down on adjustments already made by Marshall & Swift for the area is the question³⁷⁽³⁾.

Other questions: (1) where and what are the comparable properties in the Assessor's secret formula, (2) why did the Assessor have Mr. Hollenback pick properties for BE-09-0265; why not use those from

³⁷ *Brief of Appellant*

⁽¹⁾ Ex. 8 Marshall & Swift computation of my cost based improvements;

⁽²⁾ Assessor Appraisals 2009 and 2009 - A2-22 and A2-23 (AP334-335);

⁽³⁾ CP37-40 Marshall & Swift cost tables with 'Local Multiplier' CP39 for Spokane, WA.

the secret formula, (3) why hide that the improvement assessment is cost based; its not illegal?

2. page 5 - 5th ¶ ""The residence is a 4,096 square foot ranch-style structure, with an attached enclosed garage consisting of 576 square feet, and a fully-finished basement. AP 130, 147."

The specious argument -- do the Assessor and Prosecutor like the BTA (herein pages 9-10 -- 4.A.) not know the assessment is based on a multi-level house per the Appraisal (A2-24 AP336)³⁷. My improvement assessment went up \$32,800 based on this issue. Finding of Fact #5⁹ is not the Assessor's record; it is the BTA, Assessor, Prosecutor fictional pronouncement.

3. No where is the basis of the land assessment addressed. There are no Marshall & Swift **cost tables** for land. The real questions about land are: (1) What is being input to the CAMA software to generate the land value. (2) What is the Assessor's secret formula of 'adjusted by market sales of comparable properties'. (3) I have had 3 drops in valuation since 2009 -- all improvements. No change in the land value. What is the basis of such a unique **economic unit**. Can my improvements go to zero and the land stay \$200,000? (4) Why did the Assessor have Mr. Hollenback pick properties for BTA 09-121; why not use those from the secret formula, (5) Why hide the 'Other'⁷ basis for land; is it illegal? _____

V. DOES AN ADMINISTRATIVE HEARING OFFICER ACT UNREASONABLY BY ACCEPTING ONE PARTY'S OPINION AND REJECTING THE OPINIONS OF ANOTHER PARTY?

Like Question IV this question asks do facts outweigh prejudice aka opinion. The BTA by law is supposed to make decisions based on findings of fact. I do not know where opinion figures into Title 34 of the RCW. I do know the BTA is prejudiced for the Assessor and that is why there is this question of opinion.

I did not give my opinion of value for my improvements and law. I gave documented and researched facts.

RESPECTFULLY SUBMITTED: This 22nd day of October, 2012

Palmer D. Strand, Appellant

Patricia N. Strand, Appellant

Presented by:
Patricia Strand, pro se
Mailing: PO Box 312
Physical: 13206 W. Charles Rd.
Nine Mile Falls, WA 99026
(509) 467-0729 (phone/fax)

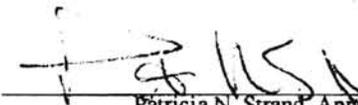
CERTIFICATE OF SERVICE

I certify that on the 22nd of October, 2012 the Brief of Appellant was served by the indicated method:

Counsel for Respondent Hand Delivered
Prosecutor Ronald Arkills
1100 W. Mallon Avenue
Spokane, WA 99260

Supreme Court Clerk Certified Mail and e-mail
Hon. Ronald R. Carpenter
Temple of Justice
PO Box 40929
Olympia, WA 98504

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STATE OF WASHINGTON
2012 OCT 22 P 1:48
BY RONALD R. CARPENTER
CLERK



Patricia N. Strand, Appellant

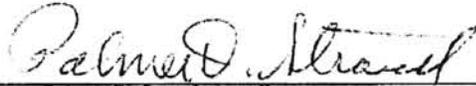
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Nine Mile Falls, WA 99026
(509) 467-0729 (phone/fax)

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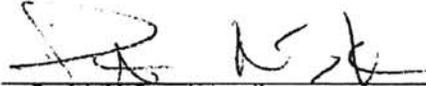
 ORIGINAL

FILED AS
ATTACHMENT TO EMAIL

RESPECTFULLY SUBMITTED: This 22nd day of October, 2012



Palmer D. Strand, Appellant



Patricia W. Strand, Appellant

Presented by:
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EXHIBITS

<u>Page</u>	<u>Description</u>
1-2	PRR For Assessor policies and procedures
3-4	DOR response excerpt regarding Assessor right to inspect my residence
5	Assessor document about May/7/2009 -- 'we were not allowed inside"

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CLERK

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Palmer and Patricia Strand -- PO Box 312
Nine Mile Falls, WA 99026 (509-467-0729) afbpps@fastlane-i.com
Oct/9/12

TO: Ms. Horton, Spokane County Assessor

Document Request – Please Provide these documents by E-MAIL

1. **Mar/19/12** I made a public records request (**PRR**) for the following amongst several other requests:

1. Complete Assessor policies and procedures on assessments, appraisals, appeals and employee complaints with a specific policy and procedure response to all of the following (requested from Feb/19/09 through Jan/21/12 & Mar/19/12):
 - A. Assessor office ethics and taxpayer complaints
 - B. Inspections of the interior of residences
 - C. Resolution meetings as part of appeal process
 - D. Assessing and valuing structures – RCW 84.40.030 Basis of valuation, assessment, appraisal ... (3) In valuing any tract or parcel of real property, the true and fair value of the land, exclusive of structures thereon shall be determined; also the true and fair value of structures thereon, but the valuation shall not exceed the true and fair value of the total property as it exists. In valuing agricultural land, growing crops shall be excluded.
 - E. Identifying, valuing and assessing docks,
 - F. Identifying, valuing and assessing driveways and in-property private roads,
 - G. Identifying, valuing and assessing electric utility service from Inland Power or Avista
 - H. Identifying, valuing and assessing septic systems
 - I. Identifying, valuing and assessing water wells
 - J. Distributed authorizations – (see Attachment 4)
 - K. The minimum and maximum criteria for doing a sales comparison analysis on improvements/structures in Spokane County. (see Attachment 4)
 - L. The minimum and maximum criteria for doing a sales comparison analysis on land in Spokane County

2. **Mar/20/12** you acknowledged the request; **Apr/2/12** (14 days) you postponed responding to the request until Apr/9/12 (23 days); **Apr/9/12** you wrote, “The Assessor’s Office provided this information on July 19, 2010. (Manuals, memorandums, and policies were provided for your viewing and copying on July 19, 2010.) Specific items, A-L, were answered (no records exist). Clarification was requested for items k and L, none was received. → **I do not have any request for clarifications!!!**

3. **Apr/20/12** I RE-REQUESTED with the most simplistic clarification my policies and procedures request – WORDS

CLARIFICATION – please provide for the period Jan/1/2008 through Apr/20/2012 (prioritization: Baker → Horton → top down supervisors) (prioritization 2008 → 2009 → 2010 → 2011 → 2012)

- (1) “all complete writings” of any/all forms
- (2) by Spokane Assessor Ralph Baker and Spokane Assessor Vicki Horton” and
- (3) by any/all personnel employed by and/or contracted by the Spokane Assessor in any/all capacities that have any of the following words/phrases in them (all typography cases):

◦ 42.56.010	◦ electrical power and/or electric meter	◦ Pro Val Cost Buildup
◦ 42.56.040	◦ power and/or Avista and/or Inland	◦ procedure/procedures
◦ 42.56.070	◦ Power	◦ PUD and/or Public Utility District
◦ 458-07-015	◦ fencing/fence	◦ records exempt
◦ 84.40.030	◦ grid/grid sheet/ sales comparison grid	◦ resolution and/or resolve
◦ appraisal methodology	◦ improvement/improvements	◦ sales comparison
◦ boat lift/boat lifts	◦ in-property road	◦ sales grid
◦ boat slip/boat slips	◦ inspection/inspections	◦ septic and/or septic systems and/or
◦ building permit/building permits	◦ interior	◦ waste water systems and/or sewers
◦ complaint/complaints	◦ landscaping	◦ structure/structures
◦ dock/docks	◦ policy/policies	◦ water well and/or well and/or potable
◦ driveway/driveways	◦ private road	◦ and/or adequate water supply

4. **Apr/24/12** you acknowledged the clarification of a **Mar/19/12** request (35 days) and postponed response to **Apr/30/12** (41 days); **Apr/30/12** you again thanked me for clarification and postponed response until **May/4/12** (45 days);

- May/2/12 I received 104 pages of appraisals (appraisals do not satisfy PRR)
- May/10/12 I received 94 pages of appraisals (appraisals do not satisfy PRR) (51 days)
- May/18/12 I received 23 pages of documents and/or statements that were exact duplicates of previously provided documents and/or statements (these did not contain the above words, so did not satisfy this PRR) (59 days)

Document Request Oct/9/12 Strands 2

- ◻ **May/25/12** I received 41 pages of Assessor documents labeled 'Neighborhood Final Review Assessment Year 20xx', 'Parcel Characteristics Report by Neighborhood' and 'Final Review' (these did not contain the above words, so did not satisfy this PRR) (66 days)
 - ◻ **Jun/8/12** I received 80 pages of appraisals (appraisals do not satisfy PRR) (80 days)
 - ◻ **Jun/13/12** I received 76 pages of appraisals (appraisals do not satisfy PRR) (85 days)
 - ◻ **Jun/22/12** I received 72 pages of appraisals (appraisals do not satisfy PRR) (94 days)
 - ◻ **Jul/6/12** I received 168 pages of appraisals (appraisals do not satisfy PRR) (108 days)
 - ◻ **Jul/13/12** I received 106 pages of Assessor documents labeled 'Neighborhood Final Review Assessment Year 20xx', 'Value Calibration Analysis by Neighborhood...', 'Batch Pricing Report', and 'Final Review' (these did not contain the above words, so did not satisfy this PRR) (115 days)
 - ◻ **Jul/20/12** I received 41 pages of Assessor documents labeled 'Neighborhood Final Review Assessment Year 20xx', 'Parcel Characteristics Report by Neighborhood', and 'Final Review' (these did not contain the above words, so did not satisfy this PRR) (122 days)
 - ◻ **Jul/27/12** I received 46 pages of Assessor documents labeled 'Neighborhood Final Review Assessment Year 20xx', 'Parcel Characteristics Report by Neighborhood', and 'Final Review' (these did not contain the above words, so did not satisfy this PRR) (129 days)
 - ◻ **Aug/3/12** I received 47 pages of Assessor documents labeled 'Neighborhood Final Review Assessment Year 20xx', 'Parcel Characteristics Report by Neighborhood', and 'Final Review' (these did not contain the above words, so did not satisfy this PRR) (136 days)
 - ◻ **Aug/14/12** I received 215 pages of Assessor documents labeled 'Neighborhood Final Review Assessment Year 20xx', 'Parcel Characteristics Report by Neighborhood', and 'Final Review' – **THESE WERE ALL DUPLICATES OF JUL/13 THROUGH AUG/3/ RESPONSES** – (these did not contain the above words, so did not satisfy this PRR) (150 days)
 - ◻ **Aug/21/12** I received 5 pages of lists by: parcel, neighborhood, sale date and sale price – **INFORMATION THAT HAD NO CONNECTION TO ANY PRR** (157 days)
 - ◻ **Aug/28/12** (164 days) 2 items that would have satisfied a policies and procedures request before Mar/19/12 but do not satisfy this PRR
 - (1) Nov 2011, County Assessor's Reference manual for Washington State
 - (2) May 2004, County Board of Equalization manual
 - ◻ **Sep/12/12** I received 39 pages of '2011, 2010, 2009 and 2008 County Revaluation Progress Reports' **WRITTEN BY DEPT OF REVENUE**. The request was for documents WRITTEN BY SPOKANE COUNTY ASSESSOR'S OFFICERS (these have nothing to do with PRR) (178 days)
 - ◻ **Sep/21/12** I received 2 documents (1) DOR bulletin on levy and (2) Spokane County Property Tax levies **NEITHER WRITTEN BY SPOKANE COUNTY ASSESSOR'S OFFICERS** (these have nothing to do with PRR) (187 days)
5. **Sep/23/12** I RE-RE-RE CLARIFIED PRR FROM MAR/19/12 – 'WRITTEN BY' means
- ◻ **Sep/25/12** receipt acknowledged and response postponed until **Sep/28/12** (191 days)
 - ◻ **Sep/28/12** re-acknowledgement (194 days)
 - ◻ **Sep/28/12** re-re-acknowledgement and postponement until Oct/5/12
 - ◻ **Oct/5/12** REQUEST FOR CLARIFICATION (201 days)

THIS ALL STARTED WITH A REQUEST FOR ASSESSOR POLICIES & PROCEDURES WHICH ARE REQUIRED BY RCW. NONE WERE PROVIDED SO I REQUESTED THE WORDS I WOULD EXPECT TO BE PRESENT IN ASSESSOR'S POLICIES AND PROCEDURES! AFTER 201 DAYS NONE HAVE BEEN PROVIDED. YOUR RE-RE-RE-REQUEST TO RE-RE-RE-CLARIFY A PRR FOR POLICIES AND PROCEDURES IS HEREBY ANSWERED.

IF THE WORDS BELOW ARE IN A DOCUMENT I WANT THAT DOCUMENT.

April 23, 2010

Palmer and Patricia Strand
PO Box 312
Nine Mile Falls, Washington 99026

Re: Taxpayer Advocate Issue – Your 2009 Property Tax Assessment

Dear Mr. and Mrs. Strand:

The following is the Taxpayer Advocate's response to your recent complaint to the Taxpayer Advocate regarding dealings with the Spokane County Assessor's Office, Spokane County Prosecutor's Office, and the Washington State Department of Revenue. Generally, property tax issues are referred to the Property Tax Division of the Department of Revenue. However, in your complaint you mentioned issues you had with an employee of the Property Tax Division so the Taxpayer Advocate is responding to your request.

We would like to acknowledge that we have received information about your complaint from other sources. The Governor's Office has forwarded your complaint to the Taxpayer Advocate through the Executive Office of the Department of Revenue to assure that your issues are addressed. We also understand that you had a recent telephone conversation with the Assistant Director of the Property Tax Division.

As I mentioned in our telephone conversation of April 9, 2010, the Taxpayer Services Division, of which the Taxpayer Advocate is a part, deals with Washington's excise taxes and is not generally proficient with the property tax laws and rules. Therefore, as the Taxpayer Advocate Designee for your complaint, I asked senior management of the Property Tax Division to assist us in preparing a response to your issues.

In your correspondence, you bring to our attention eight specific complaint issues. Issue Number 8 outlines the only specific complaint against the Department of Revenue. You allege that the Department is not properly overseeing the Spokane County Assessor's Office, and you have a complaint with an employee of the Property Tax Division where you believe that you were given an inappropriate response. I asked senior management of the Property Tax Division to review this issue and prepare a response. We address Issue Number 8 first because it is directly related to the Department of Revenue.

You also raise several other complaints regarding the public disclosure process and the oversight role the Department of Revenue has over local county assessors' offices. I asked senior

Taxpayer Services
PO Box 47478 ♦ Olympia, Washington 98504-7478 ♦ Phone (360) 705-6717 ♦ Fax (360) 705-6655
www.dor.wa.gov

Palmer and Patricia Strand
April 23, 2010
Page 8

The Department of Revenue performs some statistical analysis on Spokane's property assessments and does other studies and reports on the administration of all assessors' offices. See the variety of reports available at this web site:

http://dor.wa.gov/content/AboutUs/StatisticsAndReports/stats_proptaxstats.aspx

In addition the Legislative Office of Program Research of the House Finance Committee also performs an assessment uniformity study on each county assessment administration for real property. You can access their report at:

<http://www.leg.wa.gov/House/Committees/FIN/Documents/2008/spokane.pdf>

The data for Spokane County indicates that the County's mass assessments are within acceptable national standards.

Issue Number 7 – The Spokane County Assessor and Spokane County Prosecutor's abuse of RCW 84.40.025

Response to Issue Number 7 - This issue has to do with pretrial motions and evidence concerning your appeal to the State Board of Tax Appeals regarding the interior of your residence. The Department of Revenue is not involved in this issue and cannot interfere with the litigation process of individual property disputes. Keeping this in mind, we will provide you with comments based on the information you provided.

RCW 84.40.025 provides statutory authority for the assessor to access private property in order that they may carry out their statutory duties to assess all property for the purposes of taxation. Your issue here has to do with the Assessor exercising that authority in order to do both an exterior and an interior inspection. You make the statement that the issues at dispute do not include any issues with respect to the interior of your home.

In your pre-trial motions with the BTA, Chairman Sebring addressed your complaint about the Assessor exercising his right to inspect your property. It appears to us that the BTA was simply stating to you that due to your refusal to allow an interior inspection (which is completely within your right to do), your arguments will be limited when you eventually present your case before the BTA. There is nothing the Department of Revenue can do to change this pre-trial decision of the BTA.

It does not appear that the assessor violated any statutes nor did they violate your rights. You refused an interior inspection and the Assessor respected your request. Since you make the argument that your case does not involve any issues with respect to your property's interior then this seems to be a nonissue, or at least an issue to be taken up when your case is eventually heard before the full BTA.

Document is one of responses to Public Record Request of Feb/7/11 for all communications with our name, parcel number, Boards of Equalization and Tax Appeals Docket numbers.

Where is the statement that Assessor requested entry to my home for an inspection under RCW 84.40.025 and was denied?

Arkills, Ron

From: Hodgson, Byron
 Sent: Wednesday, March 03, 2010 4:27 PM
 To: Arkills, Ron
 Subject: Strand

File View Property Records Administration Utilities Value Reports Help Debug

17355.9014 231720 Parcel needs value change notice printed Active Browse 511 5- Hours

Parcel Land Values Sketch Improv Admin In

Parcel Information on Production Proval
 Parcel ID: **17355.9014** Alt. PIN:
 Parent Parcel City:
 Jurisdiction: **011** Section/Plat:
 Area: **001** Routing Numbr
 TCA Assem. Parcel

Owner Information Parcel
STRAND PATRICIA N **132**
13206 W CHARLES RD **SPI**
SPOKANE, WA 99208-9673

Certified Values
 Valuation Method: **Cost** Land b
 Posted Date: **8/20/2009** Buildin
 Change Reason: **06- New Construction** Total:
 Effective Date: **07/31/2009** Land A
 Notice Printed: **NEEDED** Buildin
 Total A

Current Transfer Info
 Grantor: Date: **9/5/2000**
BARKER, ROBERT & PATRICIA J

Current Land Info
 Acreage: **0** Legal Sq. Feet: **1**
 Legal Description:
 35 27 41 PTN OF SEC DAF; BEG AT INTERSEC OF NLY 1
 B1 BLAIR ADD TH NWLY ALG SD NLY LN1490.5 9' TO T
 260' TH N29DEG56MIN 05SD S E874.13' M/L TO H

Appr: Appraisal Notes
 7/31/09 Add basement finish as NC
 5/09 (102) Appeal RC-08-2020 Met appellants at their residence
 with w Joe Hollenbeck. Discussed appeal, rechecked exterior
 measurements, we were not allowed inside. Need to add finish
 to lower level per owner as NC. Removed steel flue.
 6/23/07-101 Added 30x40 shop for 07/08.

FB00: Field Book# 00034A RGE

Maintenance
 Batch Valuation
 Property Record Cards
 Post Values
 Notices
 Print Notice (Batch)
 Neighborhood Batch Change
 Permits

PIN	Owner	Alt-PIN	Address
17355.9014			

Thank you,
 Byron

OFFICE RECEPTIONIST, CLERK

From: OFFICE RECEPTIONIST, CLERK
Sent: Monday, October 22, 2012 1:44 PM
To: 'pat strand'
Subject: RE: 87633-9 -- 5 pages of Reply Brief Exhibits

Received 10/22/12

Please note that any pleading filed as an attachment to e-mail will be treated as the original. Therefore, if a filing is by e-mail attachment, it is not necessary to mail to the court the original of the document.

From: pat strand [<mailto:pnstrand@hotmail.com>]
Sent: Monday, October 22, 2012 1:43 PM
To: OFFICE RECEPTIONIST, CLERK
Subject: 87633-9 -- 5 pages of Reply Brief Exhibits