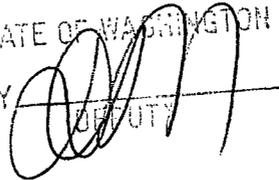


FILED
COURT OF APPEALS
DIVISION II

2013 AUG 19 PM 3:39

STATE OF WASHINGTON

BY  DEPUTY

NO. 44402-0-II

COURT OF APPEALS, DIVISION II
OF THE STATE OF WASHINGTON

GENERAL CONSTRUCTION COMPANY,
Appellant
(Defendant)

v.

DAY ISLAND YACHT HARBOR, INC.
Respondent
(Plaintiff)

REPLY BRIEF OF APPELLANT
GENERAL CONSTRUCTION COMPANY

Michael H. Ferring
Daniel D. DeLue
Ferring & DeLue LLP
600 Stewart Street, Suite 1115
Seattle, WA 98101
(206) 508-3804
Attorneys for Respondent

Arthur D. McGarry
Oles Morrison Rinker & Baker LLP
701 Pike Street, Suite 1700
Seattle, WA 98101
(206) 623-3427
Attorneys for Respondent

 ORIGINAL

TABLE OF CONTENTS

	<u>page</u>
A. OVERVIEW OF REPLY.....	1
B. ARGUMENT.....	4
1. <u>THERE IS NO SUBSTANTIAL EVIDENCE TO SUPPORT THE JURY AWARD</u>	4
a. <u>There is No Competent Substantial Evidence of Diminution in Value Damages</u>	4
b. <u>Day Island Failed to Offer Evidence Establishing Either Measure of Damages: Cost to Repair or Diminution in Value</u>	6
i. <u>There is no Evidence of Cost to Repair</u>	7
ii. <u>There is no Evidence of Diminished Value</u>	7
iii. <u>Mr. McGuire’s Testimony Provides No Evidence of Actual Damages Because It is Mere Speculation Married to an Untenable Legal Theory</u>	8
2. <u>MR. MCGUIRE SHOULD NOT HAVE BEEN ALLOWED TO TESTIFY REGARDING DIMINISHED VALUE CAUSED BY A CONSTRUCTION DEFECT</u>	9
3. <u>GENERAL DID NOT WAIVE ITS RIGHT TO RELIEF</u>	12
C. CONCLUSION.....	12

TABLE OF AUTHORITIES

<u>Cases</u>	<u>page</u>
<u>Washington Cases</u>	
<i>Arnold v. Sanstol</i> , 43 Wn.2d 94, 98, 260 P.2d 327 (1953).....	8, 9
<i>Eastlake Constr. Co., Inc. v. Hess</i> , 102 Wn.2d 30, 686 P.2d 465 (1984)	4, 6, 10, 11
<i>Harkoff v. Whatcom County</i> , 40 Wn.2d 147, 241 P.2d 932 (1952).....	5
<i>State v. McPhee</i> , 156 Wn. App. 44, 230 P.3d 384 (2010).....	9
<i>State v. Wilson</i> , 6 Wn. App. 443, 493 P.2d 1253 (1972).....	5, 11
<i>Wicklund v. Allraum</i> , 122 Wash. 546, P. 760 (1922).....	9
<u>Federal Cases</u>	
<i>City of Charleston v. A. Fisherman’s Best, Inc.</i> , 310 F.3d 155, 172 (4th Cir. 2002)	3
<i>Nebraska v. EPA</i> , 331 F.3d 995, 998 n. 3 (D.C. Cir. 2003)	3

A. OVERVIEW OF REPLY

Respondent Day Island affirms that the jury verdict/judgment is for diminution in value damages of \$1.25 million. Day Island concedes that the only evidence of diminution in value presented was Mr. McGuire's testimony that the value of his marina "could" have been reduced by 50-70% in value of the total \$1.9 million he spent on his project. RP 323-324. Mr. McGuire conceded that he had "no idea" (RP 323) what the cost of repair would be, lacking any required expertise. Yet, now talking out both sides of its mouth, Day Island's brief thrice asserts (Response Brief at pages 1, 2, and 9) that the "cost to repair" is the same as its total \$1.9 million project cost. But no one, let alone anyone with required expertise (such as the several listed in Day Island's pre-trial disclosures CP 245-246), so testified.

What this all thus comes to is the following: the only evidence in the record to support a \$1.25 million judgment for diminished value is the assertion by a non-qualified witness (Mr. McGuire) of a proposition that is on its face both speculative ("could be 50-70%") and logically untenable because there is no necessary correlation (and no one so testified) between the cost of the project as a whole, i.e., \$1.9 million, and the cost to repair one, two, or three, of the deficiencies in General's performance claimed by Day Island. Day Island's response here is simply

that Mr. McGuire, as owner and *qua* owner, was so qualified to testify. This is nonsense (significantly, as developed below, Day Island never addresses the cases developed in General's opening brief limiting an owner's ability to testify as to diminished valuation matters). Mr. McGuire purported to quantify diminished value in terms of a percentage of the cost to repair, but he lacked expertise to so testify ("no idea"). Day Island's brief tries to supply the deficiency by untenably equating total project cost with cost to repair any proven defects in General's work. There is no such equivalence proven anywhere in the record. The bottom line is that there is no substantial evidence of either a \$1.9 million cost to repair or of a 50-70% diminution in value, calculated as a percentage (be it 50% or 70% or anywhere in between) of the former, resulting from defects in General's work. What there is, instead, is a failure of proof as to damages. Indeed, General asserts the *absurdity* of a judgment which effectively awards Day Island a diminution in value judgment for 95.4% of the assessed value of the still operating marina property¹, when no qualified expert was offered to address the factors necessary to support such an analysis.

¹ In this case, the Court of Appeals is asked to take judicial notice of the fact that the Pierce County Assessor has assigned a value of \$1,397,900. See **Exhibit A** to Dec. of DeLue. Notably, the Plaintiff asked for a diminution in value award totaling 95% of the total assessed value of the marina ($\$1,330,000/\$1,397,900 = 95.4\%$). There is no evidence that the entire value of the marina has been diminished. Under Evidence Rule

Not only is Day Island's formula purporting to measure diminished fair market value not legally cognizable, but the components of this "formula" are made up as well. Day Island asked for 50% to 70% of \$1.9 million. Day Island called the \$1.9 million number the "cost to repair" the project when in fact it is simply the total costs of the entire project, and three times more than the actual construction costs. See Brief of Respondent, page 9, lines 4-5. While characterizing the \$1.9 million as the cost to repair the project, Day Island also concedes that "proving the cost of repair is impossible."² See Brief of Respondent, page 12. Thus, Day Island's jury verdict is based upon a speculative percentage ("it could be 50%, it could be 70%") of an uncertain amount to repair/redo the entire project ("proving the cost of repair is impossible"). Day Island's made up diminution in fair market value formula and its component parts are all entirely speculative, none of which are in any way probative of diminution in fair market value. This Court must set aside this verdict because it is not based on substantial evidence.

201(b) and (f), judicial notice of adjudicative facts may be taken at any stage of the proceedings, including on appeal, especially when those facts are public records. Courts are generally willing to take judicial notice of government data, pronouncements and publications issued by the government. *Nebraska v. EPA*, 331 F.3d 995, 998 n.3 [D.C. Cir. 2003]]; *City of Charleston v. A Fisherman's Best Inc.*, 310 F.3d 155, 172 [4th Cir. 2002]. *cert. denied*, 123 S.Ct. 2573 [2003]].

² It is not impossible to prove cost to repair. Had Day Island brought its experts to trial, they would have testified that the cost to repair all breaches was \$207,425. CP 245-246.

General has also appealed based upon the prejudicial admission, over General's timely objection based on lack of foundation and expertise, of Mr. McGuire's testimony as to diminution in value damages. Day Island cites cases supporting the proposition that an owner may testify to the value of chattel and also the fair market value of their property. Day Island did not offer such testimony however such authorities are not relevant here. There is no case law which supports that an owner may testify to the impact a breach of construction contract has on the fair market value of real property, pre and post breach, under the *Eastlake* measure of damages, without first laying a foundation and establishing expertise pertaining to (1) the cost to repair, and (2) the impact that the construction work had on the fair market value of the property. *Eastlake Constr. Co., Inc. v. Hess*, 102 Wn.2d 30, 686 P.2d 465 (1984). Day Island has failed to rebut the substantive issues and limitations outlined in General's Brief which relate to an owner's testimony pertaining to diminished fair market value.

B. ARGUMENT

1. **THERE IS NO SUBSTANTIAL EVIDENCE TO SUPPORT THE JURY AWARD**
 - a. **There is No Competent Substantial Evidence of Diminution in Value Damages**

Day Island never presented any evidence of the fair market value of the marina. Day Island also never presented any evidence of the fair market value of the marina pre and post-construction. Diminution in value recovery is properly proven by a comparison of “the difference between the market value of the property immediately before the damage and its market value immediately thereafter.” *Collelo v. King County*, 72 Wn.2d 386, 393, 433 P.2d 154 (1967), quoting *Harkoff v. Whatcom County*, 40 Wn.2d 147, 241 P.2d 932 (1952). Day Island’s failure to submit the fair market value of the property pre and post breach of contract prevents them from meeting their burden of proof under Washington law.

Specifically, the record is bereft of any appropriate expert testimony/analysis that would provide substantial evidence of the fair market value of the marina, either pre or post-construction, and most critically there is no such evidence to support the difference between the two resulting from any defects in General’s work. For example, as identified in *State v. Wilson*, evidence of diminished fair market value could come from a “net earnings” analysis. *Wilson* at 448-449. A net earnings analysis would require an analysis of the property’s net earning power potential assuming there had been no breach, versus the marina in its current state. Diminution in fair market value would then be derived under this analysis by looking at how the breaches specifically impacted

the net earning potential of the property, such that the damages would be causally linked to the breaches. This analysis would enable the comparison of cost to repair versus diminution in value, whichever is less, to avoid the economic waste as is required by *Eastlake*. No such evidence was provided.

b. Day Island Failed to Offer Evidence Establishing Either Measure of Damages: Cost to Repair or Diminution in Value

Washington law states that as an alternative to awarding damages based upon the preferred cost to repair method, a Plaintiff may be able to recover:

the difference between the market price that the property would have had without the defects and the market price of the property with the defects.

Eastlake at 47. Diminished value is allowed only if “the cost to remedy the defects would clearly be excessive.” Day Island acknowledges this fact but argues that the cost to remedy the defects is impossible to determine because Mr. McGuire had sought a cost estimate but “nobody wants to give a price.” This testimony is contradicted by Day Island’s own interrogatory answers/expert witness disclosures identified several experts who apparently were prepared to testify as to the cost to repair (CP 245-246). In pre-trial proceedings, Day Island indicated its intent to present this testimony in the form of written estimates. For whatever

reason, Day Island reversed course at trial and decided not to present cost-to-repair experts who estimated cost to repair to be \$207,425.

i. There is No Evidence of Cost to Repair

Mr. McGuire testified that he had no knowledge of any cost to repair the work:

Q. Do you know what it would cost to fix these three problems [with General's performance]?

A. I don't know if I could do it for the price I spent with General. I wouldn't have any idea until it is done.

RP 323. Mr. McGuire conceded that any of his evidence of cost to repair or complete estimate by him would be speculation ("I wouldn't have any idea"). Day Island also admits that "proving the cost of repair is impossible." See Brief of Respondent, page 12. Thus, Day Island admits that the cost to repair has not been established nor can it be established.

ii. There is No Evidence of Diminished Value

Mr. McGuire did not testify to the diminution of value using the appropriate standard, i.e. "the market price with the defects versus the market price without the defects." *Colello* at 396. Rather, he attempted to do so using his own made up formula. That is not good enough. Mr. McGuire's testimony was vague, speculative, and entirely based on a percentage of the alleged cost of the entire project, including costs such as architectural and engineering plans and other work which clearly would

not need to be re-performed. His testimony was simply that his damages would be within a range of percentages of another number he could not and did not prove, i.e. cost to repair.

iii. **Mr. McGuire's Testimony Provides No Evidence of Actual Damages Because It is Mere Speculation Married to an Untenable Legal Theory**

A verdict cannot be founded on mere theory or speculation. *Arnold v. Sanstol*, 43 Wn.2d 94, 98, 260 P.2d 327 (1953). Thus, it is this Court's role not only to examine whether there is substantial evidence to support a theory, but the Court may also examine the theory to see if it is legally cognizable:

A verdict cannot be founded on mere theory or speculation. If there is nothing more tangible to proceed upon than two or more conjectural theories, under one or more of which a defendant would be liable, and under one or more of which there would be no liability upon him, a jury will not be permitted to conjecture how the accident occurred. *Gardner v. Seymour*, 27 Wn. (2d) 802, 808, 180 P. (2d) 564 (1947), and cases cited; *Carley v. Allen*, 31 Wn. (2d) 730, 737, 198 P. (2d) 827 (1948); *Stevens v. King County*, 36 Wn. (2d) 738, 747, 220 P. (2d) 318 (1950), and cases cited.

The *Arnold* case dealt with a Plaintiff who failed to put forth any evidence to support the conjecture required to make a finding on liability. The jury ruled in favor of Plaintiff on the conjectured theory, but the Court of Appeals reviewed whether the evidence or conjectured theory upon which Plaintiff rested the case was plausible. The Court of Appeals ruled that the

Plaintiff had completely failed to meet the burden of proof or identify a plausible theory, even though the jury ruled in Plaintiff's favor:

In this case, the burden of proof is upon plaintiff to establish not only the negligence of defendant cab company, but that such negligence was a proximate cause of her injuries. We must determine whether she has met this burden, so that it can be said that her verdict rests upon evidence, or legitimate reasonable inferences from the evidence, and not upon conjecture....

Because of the failure of plaintiff's proof, her verdict against the cab company cannot stand. The order of the trial court is reversed, with instructions to enter judgment for the cab company.

Arnold at 260. Similarly, here the Court is required to examine whether the burden of proof has been met as pertains to diminished value. Plaintiff's theory of damages was pure conjecture, both in terms of the formula and also its components. As such, Day Island has failed to meet its burden of proof on damages. The award must be overturned.

2. **MR. MCGUIRE SHOULD NOT HAVE BEEN ALLOWED TO TESTIFY REGARDING DIMINSHED VALUE CAUSED BY A CONSTRUCTION DEFECT**

Day Island argues that case law allows owners to testify to the "value of property." See *Wicklund v. Allraum* 122 Wash. 546, P. 760 (1922) and *State v. McPhee*, 156 Wn. App. 44, 230 P.3d 384 (2010). Both cases identified deal with "chattel" (*Wicklund*: car worth \$650, and *McPhee*: binoculars and tusks worth \$1,350) and not real property.

General does not take exception with that rule of law and in fact, it has nothing to do with the evidence proffered by Day Island. As identified above in Paragraph B(1), Mr. McGuire should not have been allowed to answer the question pertaining to diminished value because he lacked required expertise as to both cost to repair and any difference in pre and post-construction value resulting from any defects in General's work.

Day Island alleges that Mr. McGuire was, and should have been, allowed to testify as to the diminished value of marina and that the absence of the foundation and/or lack of expertise "goes to the weight" and not admissibility. The cases cited by Day Island pertain to owner of chattel, and do not deal with diminished value arising from a construction defect under the *Eastlake* rule. Under the *Eastlake* rule, an owner must be familiar with the cost to repair and compare that value against the diminished value of the property by measuring the pre and post construction fair market values of the property. Here, Mr. McGuire disqualified himself when he said he did not know the cost to repair, and thus he could not give a diminished value answer. It was an error of law to allow him to answer this question when he had testified that he did not know the cost to repair.

Day Island sought to have Mr. McGuire answer a single question about the impact to the fair market value of his marina caused specifically

by the construction defects. This critical question was timely objected to, an objection which should have been sustained since Mr. McGuire could not testify consistent with the measure of proof under *Eastlake*. Had this objection been sustained, no answer would have been forthcoming.

Nonetheless, Mr. McGuire did not actually answer the question posed. In essence, he answered the question pertaining to how much his property value had been diminished by saying it was potentially a percentage of an amount he didn't really know. Mr. McGuire's answer fails to follow the measure of proof necessary under *Eastlake*. Therefore, even though the answer should not have been admitted because the question sought to introduce inadmissible evidence, Day Island still failed to meet its burden of proof with its answer.

Day Island also fails to rebut *State v. Wilson*. *Wilson* demonstrates that if diminished fair market value testimony is actually given, it must be predicated upon "***relevant and competent methods of ascertaining value.***" *Id.* at 451. (emphasis added). The case specifically held that value could not be based "upon cost of replacement alone." *Id.* at 451. As such, diminished valuation testimony most certainly cannot be based on a percentage of cost to replace. General's objection should have been sustained.

3. **GENERAL DID NOT WAIVE ITS RIGHT TO RELIEF**

Day Island argues that it is too late to appeal the judgment based upon a lack of evidence because General had a duty to object to the answer or move to strike it. However, Day Island is wrong and apparently misunderstands General's appeal. General's position is that even with the testimony presented by Mr. McGuire, such testimony fails to support the verdict as a matter of law. Whether the testimony was properly objected to is irrelevant. Day Island asked the jury for diminution in value damages without ever presenting testimony on diminution in value. Day Island never presented the jury with evidence supporting the pre and post construction fair market values of the marina. Consequently, Day Island failed to meet its burden of proof. When a Plaintiff fails to meet its burden, jury verdict notwithstanding, no waiver is possible. The award must be set aside because it is not supported by any substantial evidence.

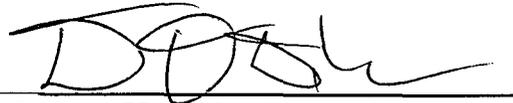
C. CONCLUSION

Day Island asked the jury for and, without substantial evidence in support thereof, received a diminution in fair market value damage award. Day Island concedes that the jury verdict was not predicated upon an examination of the fair market value of the marina prior to and post

construction work, which is the only legally sustainable measure of diminished fair market value of real property. Day Island identifies evidence that it says supports the jury award, but none of it is probative of diminished fair market value. Because this Court cannot identify a single fair market value of the marina in the record, nor any diminished fair market value evidence, the award must be set aside and a new trial ordered.

SUBMITTED this 19th day August, 2013.

FERRING & DELUE LLP

A handwritten signature in black ink, appearing to read "M. Ferring", written over a horizontal line.

Michael H. Ferring, WSBA #19399

Daniel D. DeLue, WSBA #29357

Attorneys for Appellant

OLES MORRISON RINKER & BAKER LLP

/s/Arthur D. McGarry

Arthur D. McGarry WSBA #4808

Attorneys for Appellant

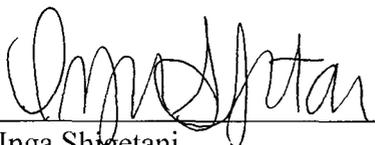
DECLARATION OF SERVICE

I, INGA SHIGETANI, declare under penalty of perjury under the laws of the State of Washington, that on August 19, 2013, I caused to be served on the person(s) listed below in the manner shown:

REPLY BRIEF OF APPELLANT
GENERAL CONSTRUCTION COMPANY

DATED this 19th day of August, 2013.

FERRING & DELUE LLP


Inga Shigetani

SERVICE LIST

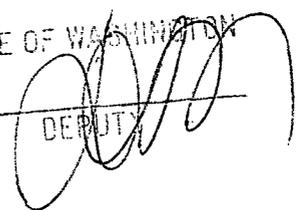
Attorneys for Plaintiff/Respondent Day Island Yacht Harbor:

Robert D. Nelson, WSBA #5298	<input type="checkbox"/>	United States Mail, First
Law Offices of Robert D. Nelson		Class
4008 Cayente Way	<input type="checkbox"/>	Legal Messenger
Sacramento, CA 95864	<input type="checkbox"/>	Facsimile
P: (916) 483-8205	<input checked="" type="checkbox"/>	E-mail
F: (916) 244-2775		
rdnelson@rdnlaw.com		

FILED
COURT OF APPEALS
DIVISION II

2013 AUG 19 PM 3:39

STATE OF WASHINGTON

BY 
DEPUTY

NO. 44402-0-II

COURT OF APPEALS, DIVISION II
OF THE STATE OF WASHINGTON

GENERAL CONSTRUCTION COMPANY,

Appellant
(Defendant)

v.

DAY ISLAND YACHT HARBOR, INC.

Respondent
(Plaintiff)

DECLARATION OF DANIEL D. DELUE

Michael H. Ferring
Daniel D. DeLue
Ferring & DeLue LLP
600 Stewart Street, Suite 1115
Seattle, WA 98101
(206) 508-3804
Attorneys for Respondent

Arthur D. McGarry
Oles Morrison Rinker & Baker LLP
701 Pike Street, Suite 1700
Seattle, WA 98101
(206) 623-3427
Attorneys for Respondent

 ORIGINAL

I, Daniel D. DeLue, do declare under penalty of perjury under the laws of the state of Washington that the following is true and correct:

1. I am over the age of eighteen years and competent to testify in this matter. I am one of the attorneys of record for Appellant General Construction Company in the instant matter.

2. Attached hereto as **Exhibit A** is a true and accurate copy of the Pierce County Assessor's taxable value details on the Day Island Marina.

I DECLARE UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF WASHINGTON THAT THE FOREGOING IS TRUE AND CORRECT:

SO DECLARED this 19th day of August, 2013 in Seattle, Washington.

By: 
Daniel D. DeLue, WSBA #29357

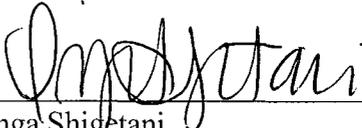
DECLARATION OF SERVICE

I, INGA SHIGETANI, declare under penalty of perjury under the laws of the State of Washington, that on August 19, 2013, I caused to be served on the person(s) listed below in the manner shown:

DECLARATION OF DANIEL D. DELUE

DATED this 19th day of August, 2013.

FERRING & DELUE LLP


Inga Shigetani

SERVICE LIST

Attorneys for Plaintiff/Respondent Day Island Yacht Harbor:

Robert D. Nelson, WSBA #5298	<input type="checkbox"/>	United States Mail, First
Law Offices of Robert D. Nelson		Class
4008 Cayente Way	<input type="checkbox"/>	Legal Messenger
Sacramento, CA 95864	<input type="checkbox"/>	Facsimile
P: (916) 483-8205	<input checked="" type="checkbox"/>	E-mail
F: (916) 244-2775		
rdnelson@rdnlaw.com		

EXHIBIT A

Taxes / Values for 3425000633

08/01/2013 12:37 PM

Property Details

Parcel Number: 3425000633
Site Address: XXX DAY ISLAND BLVD W
Account Type: Real Property
Category: Land and Improvements
Use Code: 7420-MARINAS

Taxpayer Details

Taxpayer Name: 1855 LLC
Mailing Address: 1855 E DAY ISLAND BLVD W
 UNIVERSITY PLACE WA 98466-1822

Assessed Values

Tax Year	Taxable Value	Assessed Total	Assessed Land	Assessed Improvements	Current Use Land	Personal Property	Notice of Value Mailing Date
2014	1,397,900	1,397,900	644,900	753,000		0	06/24/2013
2013	1,397,900	1,397,900	654,700	743,200		0	06/22/2012
2012	1,480,900	1,480,900	1,001,500	479,400		0	06/27/2011
2011	1,480,900	1,480,900	1,097,600	383,300		0	09/22/2010
2010	1,481,400	1,481,400	1,097,600	383,800		0	09/18/2009
2009	1,487,300	1,487,300	1,103,526	383,774		0	
2008	1,481,400	1,481,400	1,098,500	382,900		0	

Current Charges

Property tax interest and/or penalty charges are calculated **on the 1st** of each month. Your payment must be paid or postmarked **prior to the 1st** to avoid accrual of those additional charges. If the last day of the month falls on a holiday or weekend, you will have the following business day to pay or postmark without additional interest and/or penalty. If necessary, you can **recalculate** charges for a future date.

Recalculate

Exemptions

No exemptions

Pay with credit card or E-check

Payment Mailing Address

Tax Year	Charge Type	Amount Charged	Minimum Due	Balance Due	Due Date
Balance Due: 12,664.43			Minimum Due: 12,664.43		as of 08/01/2013
2013	Property Tax Principal	24,088.72	12,044.36	12,044.36	10/31/13
	Weed Control Principal	2.08	1.04	1.04	10/31/13
	Surface Water Management Principal	1,233.34	616.67	616.67	10/31/13
	Pierce Conservation District Principal	4.72	2.36	2.36	10/31/13
	Total 2013	25,328.86	12,664.43	12,664.43	

Tax Code Areas

Tax Year	TCA	Rate
2014	752	0.000000
2013	752	17.232078
2012	752	15.875592
2011	752	14.948617
2010	752	13.784132
2009	752	12.583259
2008	752	12.686350

Paid Charges

For questions regarding any electronic payments you may have made, please contact **Official Payments Corporation at 1-800-487-4567**

Tax Year	Charge Type	Amount Paid
2013	Property Tax Principal	12,044.36
	Weed Control Principal	1.04
	Surface Water Management Principal	616.67
	Pierce Conservation District Principal	2.36
	Total 2013	12,664.43
2012	Property Tax Principal	23,510.16
	Weed Control Principal	2.08
	Surface Water Management Principal	1,233.34
	Pierce Conservation District Principal	5.00
	Total 2012	24,750.58
2011	Property Tax Principal	22,137.40
	Weed Control Principal	2.08
	Surface Water Management Principal	1,233.34
	Pierce Conservation District Principal	5.00
	Total 2011	23,377.82
2010	Property Tax Principal	20,419.81
	Weed Control Principal	1.74
	Surface Water Management Principal	1,233.34
	Pierce Conservation District Principal	5.00
	Total 2010	21,659.89
2009	Property Tax Principal	18,715.08
	Weed Control Principal	1.74
	Surface Water Management Principal	1,233.34
	Pierce Conservation District Principal	5.00
	Total 2009	19,955.16
2008	Property Tax Principal	18,793.56

Receipts

Date	Number	Amount Applied
05/08/2013	7167822	12,664.43
11/06/2012	6860256	12,375.29
05/04/2012	6574430	12,375.29
11/04/2011	6250595	11,688.91
05/03/2011	5953201	11,688.91
11/03/2010	5657377	7,624.45
05/04/2010	5383427	14,035.44
11/02/2009	5057502	5,299.13
04/30/2009	4766190	14,656.03
11/03/2008	4481227	8,288.31
05/05/2008	4214539	10,971.14

ULID Information

[Click here for ULID information](#)

8/1/13.

Pierce County Assessor-Treasurer ePIP

Weed Control Principal	1.56
Surface Water Management Principal	461.83
Pierce Conservation District Principal	2.50
Total 2008	19,259.45

I acknowledge and agree to the prohibitions listed in RCW 42.56.070(9) against releasing and/or using lists of individuals for commercial purposes. Neither Pierce County nor the Assessor-Treasurer warrants the accuracy, reliability or timeliness of any information in this system, and shall not be held liable for losses caused by using this information. Portions of this information may not be current or accurate. Any person or entity who relies on any information obtained from this system does so at their own risk. *All critical information should be independently verified.*

Pierce County Assessor-Treasurer

Mike Lonergan

2401 South 35th St Room 142
Tacoma, Washington 98409
(253)798-6111 or Fax (253)798-3142
www.piercecountywa.org/atr

Copyright © 2013 Pierce County Washington. All rights reserved.

WEBSITE INFORMATION

1.1.1.1
2.2.2.2