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NO. 103322-2

#### SUPREME COURT OF THE STATE OF WASHINGTON

JOE PATRICK FLARITY, a marital community,

Petitioner,

v.

UNKNOWN OFFICIALS, in their official and personal capacities, STATE OF WASHINGTON, et al.,

Respondents.

### JOINT ANSWER TO PETITION TO REVIEW 57601-5-II AMENDED

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### I. INTRODUCTION AND RELIEF REQUESTED

The Respondents Department of Revenue (DOR),

Unknown State Officials, and the Board of Tax Appeals (BTA),
jointly request that this Court deny Petitioner Joe Patrick

Flarity, a marital community (the Flaritys)'s petition for review.

This is the Flaritys' fourth lawsuit regarding Pierce County's decision to revoke a preferential property tax status. In 2022, the Flaritys sought judicial review of the BTA's final decision in BTA No. 19-105, which among other things denied the Flaritys' attempt to raise issues outside the BTA's jurisdiction.

However, when the Flaritys commenced this action, they failed to properly serve their petition on the BTA or the Pierce County Assessor within the 30 days required by Administrative Procedure Act (APA), RCW 34.05.542(2). When a party fails to comply with this part of the APA's service requirements, dismissal is the appropriate remedy. *Sprint Spectrum, LP v. State*, 156 Wn. App. 949, 963, 235 P.3d 849 (2010); *see also, City of Seattle v. Pub. Emp. Rels. Comm'n*, 116 Wn.2d 923,

928-29, 809 P.2d 1377 (1991) (dismissal appropriate for failure to serve within 30 days under former version of APA).

Accordingly, the superior court properly dismissed the Flaritys' APA action. The superior also correctly denied the Flaritys' motion to amend as futile and ordered CR 11 sanctions for their baseless motion to stay. The Court of Appeals issued an unpublished decision affirming the superior court orders based on settled law and decisive facts.

Instead of attempting to address the sound analysis of the Court of Appeal's decision, the Flaritys make unsupported and speculative attacks on judicial motivation. They also seek to discuss the merits of their complaint. But nothing in Flaritys' petition meets the criteria for accepting review set forth in RAP 13.4(b). Accordingly, this Court should deny the petition for review.

### II. COURT OF APPEALS DECISION

The Flaritys seek review of portions of the Division II

Court of Appeals decision in *Flarity v. Unknown State* 

Officials, No 57601-5-II ("Opinion 57601-5-II"). A copy of that opinion was attached as part of the appendix to the Flaritys' Amended Petition for Review, at pages 2-10.

### III. COUNTERSTATMENT OF THE ISSUES PRESENTED FOR REVIEW

- 1. Whether the superior court properly dismissed the Flaritys' Petition for Judicial Review for failure to serve the BTA and Pierce County Assessor-Treasurer within 30 days as required by RCW 34.05.542(2)?
- 2. Whether the superior court correctly denied the Flaritys' request for leave to amend to add the Pierce County Assessor-Treasurer as a respondent where the request came more than 30 days after the final decision of the BTA?
- 3. Whether dismissal of the Flaritys' other claims was also proper as outside the scope of judicial review?
- 4. Whether dismissal of the Flaritys' other claims was nonetheless required because:
  - (a) the BTA is protected by quasi-judicial immunity?

- (b) the Flaritys were collaterally estopped from bringing claims that they unsuccessfully litigated against the State of Washington and the DOR in a prior lawsuit?
- (c) the Flaritys' claims were based on acts that occurred five years prior to the complaint and barred by statute of limitations?
- (d) the Flaritys failed to comply with the statutory requirements for seeking a property tax refund or bringing a tort claim against the state?
- 5. Whether the superior court properly exercised its discretion in sanctioning the Flaritys for moving to delay further proceedings so they could seek interlocutory review at the Court of Appeals of the superior court's decision to reschedule a motion hearing by three weeks?

#### IV. COUNTERSTATEMENT OF THE CASE

### A. Background and Other Litigation

Joe and Becky Flarity were the owners of two parcels in Pierce County, which they have since sold. CP 244. On August

31, 2017, after inspecting these two parcels, the Pierce County Assessor-Treasurer's Office (Assessor) issued a Notice of Removal of Current Use Classification and assessed additional property taxes and penalties with respect to the properties. CP 1227-33. The Assessor previously designated these parcels as farmland under RCW 84.34, which provided a favorable property tax assessment. CP 1228. The Flaritys had 60 days (until October 30, 2017) during which to file a petition to the Pierce County Board of Equalization (BOE) to review the removal notice. CP 1229, CP 1231.

On December 4, 2017, more than one month after the statutory deadline passed, the Flaritys mailed a petition to the Pierce County BOE. CP 1240-42. Citing WAC 458-14-056, the Flaritys sought a waiver of the time limitation to file with the Pierce County BOE and offered three reasons to allow a late filing: a natural disaster, a family health issue, and reliance on incorrect advice. *Id.* The Pierce County BOE denied the Flaritys' waiver request. CP 1243-44. Specifically, the BOE

rejected natural disaster as a reason to waive because "Hurricane Harvey made landfall in Texas on August 25th which was prior to the removal letter being sent, which still gave you 65 days to file the appeal timely." CP 1244. Next, the BOE rejected illness as a reason to waive because the Flaritys had mailed a different petition seeking review of the assessed value of the property on November 2, 2017. This fact indicated to the BOE that had the petition seeking review of the removal decision been sent at the same time, "it certainly would have been accepted as it would have only been 3 days past the filing deadline." *Id.* Instead, Flarity mailed the petition much later, nearly 5 weeks past the filing deadline. *Id.* Finally, the BOE rejected reliance on incorrect advice as a reason to waive because the Notice of Removal of Current Use Classification and Additional Tax Calculations sent by the Assessor on October 31, 2017, provided appeal instructions. *Id*.

The Flaritys have since filed four lawsuits arising from their dispute with Pierce County over the withdrawal of farm

status and the BOE's waiver of the statutory deadline. Each of their suits have been dismissed and each of these dismissals have been affirmed on appeal. *See Flarity v. Roberts*, No. 3:20-cv-06247-RJB, 2021 WL 719069, at \*1 (W.D. Wash. 2021), *aff'd*, 2022 WL 10382921, at \*1 (9th Cir. 2022); *Flarity v. Argonaut Ins. Co.*, No. 3:20-cv-06083-RJB, 2021 WL 1894011, at \*2 (W.D. Wash. 2021), *aff'd*, 2022 WL 10382886, at \*1 (9th Cir. 2022); *Flarity v. Argonaut Ins. Co.*, No. 21-2-06124-1 (Pierce Cnty. Super. Ct. 2021); *aff'd*, *Flarity v. Argonaut Ins. Co.*, No. 56271-5-II, 2023 WL 3959813 (Wash. Ct. App. Div. 2 June 13, 2023). <sup>1</sup>

### B. The Flaritys' Fourth Action and Dismissal

In 2019, the Flaritys filed an appeal with the BTA, seeking review of the Pierce County Assessor's 2019

<sup>&</sup>lt;sup>1</sup> A motion for discretionary review of the denial of the Flaritys' motion to the Court of Appeals to recall its mandate was recently denied by this court. *See* Ruling Denying Review, *Flarity v. Argonaut Ins. Co.*, No. 103208-1 (Wash. August 16, 2016). A motion to modify the Commissioner's ruling is currently pending.

assessment of one of the two parcels of property. In that same appeal, the Flaritys also attempted to challenge the BOE's denial of their request for an extension of time to challenge the Assessor's decision to revoke preferential property tax status. CP 503, 506-07. On August 24, 2022, the BTA issued a decision in No. 19-105, which sustained the Pierce County Assessor's assessment and rejected the Flaritys' other arguments. *See* CP 517 (holding that the Flaritys' arguments regarding the BOE were not properly before them). On September 30, 2022, the BTA denied the Flaritys' motion for reconsideration. CP 1507.

On October 11, 2022, the Flaritys filed a complaint against Vikki Smith, the former director of the DOR, John Ryser, acting director of DOR, and the State of Washington. CP 885. Notably, the DOR was not the agency or a party of record in BTA No. 19-105. CP 1507.

The Flaritys attempted to serve their new summons and complaint by emailing a "drop box link" to the "DOR

attorneys" involved in their other state court action, which at that time was on appeal to the Court of Appeals, Division 2 after the Pierce County Superior Court had dismissed it. CP 885. The Flaritys attached a copy of an electronic service agreement from that prior case, which they unilaterally altered to contain their new lawsuit information from their new Thurston County case.

The following day, the State mailed and emailed a letter to the Flaritys stating that service by emailing the summons and complaint to an Assistant Attorney General was improper and ineffective original service of process. CP 1335. The letter provided information about how to properly serve a new lawsuit against the State. *Id.* It also explained that with regard to Vikki Smith and John Ryser, "the [Attorney General's Office] does not agree to waive original service of process for individually named defendants" and that the Flaritys would need to arrange to have them personally served. *Id.* The letter also rejected Flaritys' unilateral changes to the electronic

service agreement, but explained that after the Flaritys had properly served the defendants, defendants would consider executing an electronic service agreement for the new suit. *Id*.

Two days later, the Flaritys filed an amended complaint naming unknown Washington officials as defendants in place of Smith and Ryser. CP 250. The complaint was otherwise unchanged. *Id.* In their complaint and first amended complaint, the Flaritys asserted three claims: (1) a due process violation based on the BTA's delay in issuing its final decision, (2) a claim that the BTA's due process failures amounted to constructive fraud, and (3) review of the administrative ruling in No. 19-105. CP 257-59. The Flaritys also sought declaratory judgment, damages, a refund for taxes paid on the property for 2018 through 2021, and unspecified injunctive relief. CP 271-72. However, the Flaritys did not serve either the original summons and complaint, or the amended summons and complaint on the BTA. CP 1362. Nor did the Flaritys name the Pierce County Assessor (who was the only responding party

named in the BTA adjudicative proceeding) in the complaint or serve them. CP 250, CP 816. And the Flaritys did not properly serve the Attorney General's Office until October 18, 2022. CP 1547.

On October 31, 2022, the Flaritys also filed a document in the Superior Court entitled "Notice of Electronic Service Refusal," stating that they would refuse electronic service from the State. *See* CP 1330-36. The Flaritys admitted in that document that they had not physically served any documents on any of the parties. CP 1331 ("No documents have been physically served in this case by Flarity.").

On November 3, 2022, the Flaritys filed a motion to again amend their complaint to add Pierce County as a defendant, which they noted for November 18. CP 555-591. On November 7, the State filed a CR 12(b)(6) motion to dismiss, which was noted for December 9. CP 1337-38 (calendar note), CP 1339-61 (motion). On November 17, the superior court ordered the hearing on the Flaritys' motion to amend be

continued to December 9 so the motion could be heard at the same time as the State's motion to dismiss. CP 345-46; *see* VRP at 4-5, Nov. 18, 2022 (court explaining why it moved the hearing).

In its motion to dismiss, the State argued that the Flaritys' complaint was a request for judicial review of agency action under the APA, RCW 34.05. CP 1351-52. The State also argued that because the Flaritys failed to timely and properly serve the BTA and the Pierce County Assessor, their petition for judicial review must be dismissed. CP 1348-50. The State argued that the Flaritys' remaining claims must be dismissed for several reasons, including exceeding the scope of review under the APA, collateral estoppel, quasi-judicial immunity, and failure to comply with RCW 4.92.100, which requires presentation of damages claims to the office of risk management prior to filing a complaint. CP 1352-59.

On November 23, 2022, the Flaritys filed a motion to stay the case pending appeal and noted the motion for

December 9. CP 612. In their motion to stay, the Flaritys attached a notice that they had filed with the Court of Appeals to seek review of the order continuing the hearing on their motion to amend from November 18 to December 9. CP 612-95. The State opposed the stay, argued the motion was patently frivolous and requested sanctions for responding to the motion. CP 1533-39.

On December 9, 2022, the superior court heard the motion to dismiss, motion to amend, and motion to stay the appeal. *See* VRP 3:13-10:21, Dec. 9, 2022. The superior court denied the Flaritys' motion to amend their complaint as futile because it was impossible to timely serve the BTA and Pierce County Assessor as required by the APA. VRP 34:25-35:3, Dec. 9, 2022; *see* CP 762-64 (order denying leave to amend). The superior court also denied the Flaritys' motion for a stay and found that the motion for a stay violated CR 11. VRP 30:22-31:5, Dec. 9, 2022; *see* CP 765-67 (order denying Flarity's motion for stay and granting sanctions). The superior

court-imposed sanctions against the Flaritys in the amount of \$1,775.00, which was the reasonable cost of the assistant attorney general responding to their motion for a stay. *Id.* The superior court granted the State's motion to dismiss and dismissed the Flaritys' amended complaint with prejudice. CP 834-37 (order granting dismissal); *see also* CP 831 (order denying later motion for reconsideration of order denying leave to amend). The superior court also awarded statutory attorney fees in the amount of \$200. *See* CP 832-33.

### C. The Court of Appeals Affirms Superior Court Orders

The Flaritys filed an appeal in which they sought review of several superior court orders, including the dismissal of their action, the denial of their motion to amend, and the granting of CR 11 sanctions.<sup>2</sup> On July 2, 2024, the Court of Appeals issued

<sup>&</sup>lt;sup>2</sup> During the pendency of the appeal, the Flaritys made numerous motions at the Court of Appeals, and in three instances sought interlocutory review, which this Court denied. *See e.g.*, Ruling Denying Review, *Flarity v. State*, No. 103149-1 (Wash. July 31, 2024) (Commissioner Ruling denying discretionary review of denial of Mrs. Flarity's motion to bifurcate appeal for mootness); Order, *Flarity v. State*, No.

an unpublished opinion affirming the three superior court orders at issue. The Flaritys then filed their petition for review, which sought review of the Court of Appeals decision to affirm dismissal and sanctions. *See* Petition to Review—57601-5-II Amended Division II's Unpublished Decision Confirming Failure to State a Claim and Assigning Sanctions (Aug. 5, 2024) (hereafter "Pet. for Review").

### V. REASONS THE COURT SHOULD DENY REVIEW

### A. The Court of Appeals Decision Correctly Affirmed the Trial Court's Decisions

The superior court properly (1) dismissed the Flaritys' complaint, (2) denied their request for leave to amend because it was futile and (3) sanctioned the Flaritys for failing to comply with CR 11 by moving to stay the case pending their attempt to

<sup>102465-7 (</sup>Wash. March 6, 2024) (denying motion to modify commissioner's ruling denying discretionary review of the denial of the Flaritys' motion to sanction AAG Cameron Comfort); Order, *Flarity v. State*, No. 102097-0 (Wash. Nov. 8 2023) (denying motion to modify commissioner's ruling denying discretionary review of the denial of Flarity's motion to compel State to produce the administrative record of the BTA).

appeal an order rescheduling their hearing on their motion for leave to amend. The Court of Appeals correctly affirmed the superior court decisions.

More specifically, to seek judicial review of an agency action, the APA requires that the agency and parties of record be identified in the petition and served within 30 days of the final decision. *See* RCW 34.05.542(2) (requiring service on agency and parties of record within 30 days of the agency's final decision); *see also* RCW 34.05.546 (requiring persons who were parties in any adjudicative proceedings be identified).

There is no dispute that when the Flaritys' sought judicial review of BTA No. 19-105, they did not properly serve the BTA (i.e., the agency) and they did not name or serve the Pierce County Assessor (i.e., the party of record) within 30 days required by RCW 34.05.542(2). Specifically, the BTA denied Flarity's motion for reconsideration on September 30, 2022. CP 1507. The Flaritys' did not serve the BTA within 30 days of September 30. CP 1362. And they did not name (or serve) the

Pierce County Assessor in the complaint or amended complaint. CP 250, CP 816. When a party fails to comply with the service requirements of RCW 34.05.542(2), dismissal is the appropriate remedy. *Sprint Spectrum*, 156 Wn. App. at 963.

Meanwhile, when the Flaritys' sought to amend their complaint a second time to name the Pierce County Assessor, they did so on November 4, more than 30 days from the BTA's final decision. At that time, it was already too late for the Flaritys to properly *serve* either the Assessor or the BTA when they sought to add the Assessor to their complaint.

The Flaritys argue the decision was made in "disregard of case facts." Pet. for Review at 13. Nonsense. The facts are undisputed that the Flaritys did not serve either the Assessor or the BTA within 30 days of its final decision. *See* CP 1507 (September 30th denial of reconsideration); CP 250 (Assessor not named in Complaint); CP 1362 (November 3rd Flarity had not served the BTA); CP 1331 (Flaritys admitting no documents had been physically served). Their petition identifies

no alternative "case facts" that the superior court disregarded. Pet. for Review at 10-13.

In addition, the superior court did not abuse its discretion in sanctioning the Flaritys under CR 11 for filing a baseless motion. The Flaritys sought to stay the superior court proceedings based on their appeal of the superior court's order continuing the hearing on their motion to amend by three weeks. First, there is no well-grounded basis in law for the Flaritys to argue that the order continuing the hearing on Flarity's motion to amend was appealable as a matter of right under RAP 2.2(a)(3) since a three-week continuance does not constitute a substantive or final decision in the case. Additionally, there was no well-grounded argument that discretionary review would be warranted under RAP 2.3(b)(2). RAP 2.3(b)(2) requires a showing of substantial alteration in the status quo or limitation on the freedom of a party to act. See also State v. Howland, 180 Wn. App. 196, 207, 321 P.3d 303 (2014) (the superior court's action must go beyond affecting the parties' ability to conduct the litigation). There was no well-grounded argument that continuing the Flaritys' motion to amend the complaint for three weeks had any effect outside of the litigation.

## B. The Flaritys' Petition Fails to Meet the RAP 13.4(b) Criteria for Consideration

To merit consideration, a petition for review must demonstrate that the decision of the Court of Appeals is in conflict with a decision of the Supreme Court or a published decision of the Court of Appeals. RAP 13.4(b)(1)-(2).

Alternatively, the Court may accept review "[i[f a significant question of law under the Constitution of the State of Washington or of the United States is involved" or if the petition involves an issue of substantial public interest. RAP 13.4(b)(3)-(4). As explained below, the Flaritys' petition for review fails to demonstrate that any of this Court's criteria for granting review under RAP 13.4(b) have been met.

# 1. The decision is consistent with Supreme Court and other Court of Appeals decisions

The Court of Appeals' decision is consistent with other decisions of this Court and published decisions of the Court of Appeals. Dismissal is appropriate for a petitioner's failure to meet the APA's 30-day time limit to serve. *Sprint Spectrum*, 156 Wn. App. at 963. This is consistent with other decisions of this Court and Court of Appeals. *See, e.g., City of Seattle,* 116 Wn.2d at 928-29 (dismissal appropriate for failure to serve within 30 days under former version of APA); *Union Bay Pres. Coal. v. Cosmos Dev. & Admin. Corp.*, 127 Wn.2d 614, 618, 902 P.2d 1247 (1995) (same); *Banner Realty, Inc. v. Dep't of Revenue*, 48 Wn. App. 274, 278, 738 P.2d 279 (1987) (same).

Nevertheless, the Flaritys argue it was decided without regard to law and precedents. Pet. for Review at 13. More nonsense. A statutory time limit "is either complied with or it is not." *City of Seattle*, 116 Wn.2d at 928-29 (dismissing APA appeal because petitioner did not serve its petition on some of the parties until 33 days after the agency mailed its order).

RCW 34.05.542 unambiguously provides that failure to properly serve in 30 days is fatal and dismissal is appropriate. *Sprint Spectrum*, 156 Wn. App. at 963. The Flaritys cite to no precedent that permits them to ignore the basic requirements for seeking APA judicial review.

The Flaritys point to *National Rifle Association of*America v. Vullo, 602 U.S. 175, 144 S. Ct. 1316, 218 L. Ed. 2d
642 (2024) and Washington Trucking Associations v.

Employment Security Department, 188 Wn.2d 198, 393 P.3d
761 (2017) with little explanation as to their applicability to
their petition. Pet. for Review at 13-17. The Flaritys' citation to
these cases does not undermine in any way the holding that the
APA provides the exclusive means to obtain judicial review of
the decision of BTA No. 19-105; or that a party seeking judicial
review of an agency decision must comply with the APA's
filing and service deadlines.

Indeed, the Flaritys wholly ignore the actual reasoning in *Washington Trucking*, which is that "comity restrains state

courts from awarding any type of relief in section 1983 actions challenging the validity of state taxes, provided there is an adequate state law remedy." Wash. Trucking Ass'ns v. Emp. Sec. Dep't, 188 Wn.2d at 211. In turn, an adequate state remedy depends on "state procedures, not on the substance of specific remedies." Id. at 215. The "procedures afforded under state law are adequate if they provide the taxpayer with a full hearing and judicial determination at which the taxpayer may raise any and all constitutional objections." Id. (quotations and brackets omitted). And, most importantly, the APA is an adequate state law remedy because it allows constitutional issues to be raised "upon judicial review." Id. at 223. Here, because state law provided the Flaritys an adequate remedy, comity restrained granting any type of relief under 28 U.S.C. § 1983.

In summary, nothing in the Flaritys' petition demonstrates that the criteria under RAP 13.4(b)(1) or (2) has been met.

# 2. The issues resolved by the Court of Appeals do not involve questions of constitutional law

The issues resolved in the Court of Appeals decision do not involve questions of Constitutional Law meriting review under RAP 13.4(b)(3). The dismissal order involved the plain application of APA procedural requirements and the denial of leave to amend and sanctions order involved the plain application the civil rules.

The Flaritys' petition for review engages in a diatribe about their constitutional trespass claim against the Pierce County Assessor,<sup>3</sup> their due process claims against the BTA for taking too long to decide their appeal, and the inability to prosecute those claims before a jury due to dismissal.<sup>4</sup> Pet. for Review at 16-23. However, alleging these claims does not elevate their petition for review to one that meets the criteria of RAP 13.4(b)(3) because the trial court never reached these

<sup>&</sup>lt;sup>3</sup> An appraiser was authorized to inspect the property pursuant to RCW 84.40.025 for property tax purposes.

<sup>&</sup>lt;sup>4</sup> The BTA decided their 2019 appeal in 2022.

issues or their merits. Rather, the case was dismissed due to failure to serve and that is a prerequisite to proceeding to any of the merits.

# 3. The issues resolved by the Court of Appeals are not of substantial public importance meriting Supreme Court review

The issues in this case are particular to the Flaritys. They did not follow the basic requirements for seeking APA judicial review. And they did not comply with CR 11 when they sought a stay. Accordingly, their petition does not present issues of substantial public importance which merit review under RAP 13.4(b)(4).

The Flaritys seek to recast the lower courts' decisions as motivated by retaliation, favoritism, prejudice, or personal or political motivations. Pet. for Review at 11-13. But this is again nonsense. The superior court explained the obvious reasons for dismissal and the futility of allowing the amendment: the Flaritys failed to timely comply with the APA service requirements. VRP 34:25-35:3, Dec. 9, 2022; *see* CP 762-64

(order denying leave to amend); CP 834-37 (order granting dismissal). And the superior court explained why the Flaritys violated CR 11 by filing a baseless motion for a stay. VRP at 30:22-31:5, Dec. 9, 2022; *see* CP 765-67 (order denying the Flaritys' motion for stay and granting sanctions). The Flaritys' conspiracy theories as to judicial motivation are unfounded speculation.

The Flaritys also appear to argue the Court should accept review because they identify themselves as a born in Texas pro se private attorney general seeking to correct government action, and that should allow them to get to the merits of their case before a jury. Pet. for Review at 16, 20-21. However, APA requirements and CR 11 apply to all parties regardless of how they style themselves or their litigation.

#### VI. CONCLUSION

In summary, the issues resolved by the Court of Appeals are consistent with precedent, do not involve significant questions of constitutional law, and are not of substantial public

importance. They are particular to the Flaritys not following the basic requirements for seeking APA judicial review and not complying with CR 11 when they sought a stay. For these reasons, this Court should deny the Flaritys' petition for review.

This document contains 4,267 words, excluding the parts of the document exempted from the word count by RAP 18.17.

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### RESPECTFULLY SUBMITTED this 9th day of

October, 2024.

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### **PROOF OF SERVICE**

I certify that I electronically filed this document with the Clerk of the Court using the Washington State Appellate Courts' e-file portal and thus served the following:

Mr. and Mrs. Joe Flarity piercefarmer@yahoo.com

I certify under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

DATED this 9th day of October, 2024, at Tumwater, WA.

Kyleen Inman, Paralegal

### ATTORNEY GENERAL'S OFFICE - REVENUE & FINANCE DIVISION

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#### **Transmittal Information**

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#### **Comments:**

Joint Answer to Petition to Review 57601-5-II Amended

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