

CITY OF VANCOUVER, WASHINGTON  
LOCAL IMPROVEMENT DISTRICT NO. 545  
BONDS, 2014 - \$311,834

Bonds Dated: September 23, 2014  
Opinion Dated: September 23, 2014

K&L GATES LLP

CITY OF VANCOUVER, WASHINGTON  
LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS, 2014 - \$311,834

RECORD OF PROCEEDINGS

1. Certificate for Transcript.
2. Incumbency Certificate.
3. Certificate of the Mayor setting forth the names of the City Clerk and Director of Public Works.
4. Certificate regarding the official newspaper of the City.
5. Certified copy of the proceedings last fixing the time, date and place of regular meetings of the City Council.

***Formation Documents***

6. Map showing the boundaries of LID No. 545 and location of improvements.
7. Certified copy of Resolution No. M-3789 of the City Council stating its intent to create LID No. 545 and setting the date of a hearing on the formation of LID No. 545.
8. Certified copy of the minutes of the March 18, 2013 City Council meeting relating thereto.
9. Affidavit of publishing notices of hearing for formation of LID No. 545 to the owners in the LID No. 545 and to adjoining owners and a copy of the notice.
10. Affidavit of mailing notice of hearing for formation of LID No. 545 and copy of notice.
11. Certified copy of the minutes of the April 17, 2013 City Council meeting at which a hearing was held on the formation of LID No. 545.
12. Certified copy of Ordinance No. M-4051 ordering the improvements and forming LID No. 545.
13. Certified copy of the minutes of the May 13, 2013 City Council meeting at which Ordinance No. M-4051 was introduced.
14. Certified copy of the minutes of the May 20, 2013 City Council meeting at which Ordinance No. M-4051 was passed forming LID No. 545.
15. Affidavit of publication of Ordinance No. M-4051.



16. Certificate of the City Clerk regarding protests the City received to the formation of LID No. 545.

### ***Assessments***

17. Certified copy of Resolution No. M-3812 fixing a time and date for a hearing on the final assessment roll for LID No. 545.
18. Certified copy of the minutes of the April 7, 2014 City Council meeting relating thereto.
19. Affidavit of mailing notice of the hearing on the assessment roll and copy of such notice.
20. Affidavit of publication of the notice of public hearing.
21. Certified copy of the minutes of the May 7, 2014 meeting relating to the hearing on the final assessment roll and report of Hearing Examiner.
22. A report of any written objections received regarding the final assessment roll for LID No. 545 or, if none, a statement that no objections were filed.
23. Affidavit of publication of public hearing on confirmation of the assessment roll.
24. Certified copy of Ordinance No. M-4076 confirming the assessment roll.
25. Certified copy of the minutes of the May 19, 2014 City Council meeting showing the first reading of Ordinance No. M-4076.
26. Certified copy of the minutes of the June 2, 2014 City Council meeting showing the second reading and passage of Ordinance No. M-4076.
27. Affidavit of Publication of Ordinance No. M-4076.
28. Affidavit of publication of notice of collection of assessments.
29. Affidavit of mailing the notice with copy of notice.
30. Certificate of the City Clerk stating that no appeals have been taken from the final assessment roll.
31. Certificate of the Engineer identifying properties classified as farmland/agricultural or open space and identifying properties, if any, owned by the City of Vancouver and the State of Washington.
32. Certificate of the City Treasurer as to the total amount of the assessment roll for LID No. 545 and the amount of any prepayments collected.

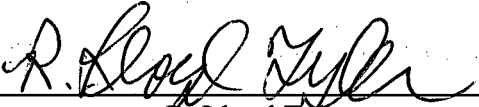
## ***Bonds***

33. Certified copy of Ordinance No. M-4089 providing for the issuance of the Bonds.
34. Certified copy of minutes of the August 25, 2014 City Council meeting showing first reading of Ordinance No. M-4089.
35. Certified copy of minutes of the September 8, 2014 City Council meeting showing the second reading and passage of Ordinance No. M-4089.
36. Affidavit of publication of Ordinance No. M-4089.
37. Preliminary Official Statement.
38. Certificate deeming final the Preliminary Official Statement.
39. Bond Purchase Agreement between the City and Piper Jaffray & Co.
40. Official Statement.
41. Closing Certificate of the City.
42. Signature Identification and Nonlitigation Certificate.
43. Certificates of Manual Signature and Certificates of Mailing.
44. DTC Blanket Issuer Letter of Representations.
45. Form 8038-G and Affidavit of Mailing.
46. Certificate of Authorization of Authorized Signer
47. Certificate of Authentication, Registration and Delivery of the Bonds
48. Bond Form 101.
49. Receipt for Bond Proceeds.
50. Receipt for Bonds.
51. Closing Memorandum.
52. Specimen Bonds.
53. Approving legal opinion of K&L Gates LLP, Bond Counsel.

# CERTIFICATE FOR TRANSCRIPT

I, R. LLOYD TYLER, City Clerk of the City of Vancouver, Washington (the "City") and keeper of the records of the City, DO HEREBY CERTIFY that the within and attached documents of the City are in each case true and correct copies of the originals of such documents and that none of the ordinances, resolutions, proceedings, statements, or certificates contained herein has or have been repealed, rescinded or cancelled and all of the officers last certified as holding City offices have continued to hold their respective offices from such date to and including the date of this certificate.

DATED as of this 23rd day of September, 2014..

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver



proud past, promising future

CLARK COUNTY  
WASHINGTON

**AUDITOR**  
GREG KIMSEY

### Vancouver

City Hall, 415 W 6<sup>th</sup> Street

PO Box 1995

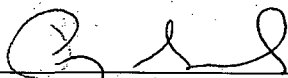
Vancouver, WA 98668-1995

Telephone: (360) 487-8000; Fax: (360) 487-8625

Position	Official	Elected	Term
Mayor	Tim Leavitt	2013	2014-2017
Council Members:			
No. 1	Jack Burkman	2013	2014-2017
No. 2	Alisha Topper	2013	2014-2017
No. 3	Anne McEnerny-Ogle	2013	2014-2017
No. 4	Bart Hansen	2011	2012-2015
No. 5	Larry J. Smith	2011	2012-2015
No. 6	Bill Turley	2011	2012-2015

GIVEN under my hand and official seal this 22nd day of September, 2014.

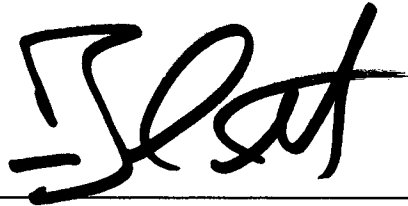
GREG KIMSEY  
Clark County Auditor

By:   
Penny Sealey, Deputy Auditor

CERTIFICATE

I, TIM LEAVITT, the duly elected Mayor of the City of Vancouver, Washington, DO  
HEREBY CERTIFY that R. LLOYD TYLER, CARRIE LEWELLEN and BRIAN CARLSON  
are the duly appointed and approved City Clerk, Treasurer and Public Works Director,  
respectively, of the City of Vancouver, Washington.

DATED as of this 23rd day of September, 2014.

A handwritten signature in black ink, appearing to read 'T. Leavitt', written over a horizontal line.

Tim Leavitt  
Mayor of the City of Vancouver

CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, a municipal corporation of the State of Washington, DO HEREBY CERTIFY that *The Columbian* is the official newspaper of the City.

DATED as of this 23rd day of September, 2014.

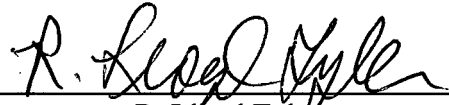
A handwritten signature in cursive script, appearing to read "R. Lloyd Tyler", is written over a horizontal line.

R. Lloyd Tyler  
City Clerk, City of Vancouver

CERTIFICATE

I, R. LLOYD TYLER, City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is a true and correct copy of Ordinance No. 3239 showing the selection of the date, time, and place for regular meetings of the City Council as currently in effect.

DATED as of this 23rd day of September, 2014.

A handwritten signature in black ink, appearing to read "R. Lloyd Tyler", is written over a horizontal line.

R. Lloyd Tyler  
City Clerk, City of Vancouver

8/9/99

944463

RESOLUTION NO. M-3239


A RESOLUTION relating to meetings of the Vancouver City Council, establishing rules and policies for conduct of City Council meetings.

NOW, THEREFORE,

BE IT RESOLVED BY THE CITY OF VANCOUVER:

Section 1. That as recommended in SR 198-99, the Policy and Procedure entitled "City Council Meetings", Number 200-02, and attached hereto, is hereby adopted. Such policy establishes rules and policies to govern the conduct of City Council meetings.

ADOPTED at regular session of the Council of the City of Vancouver, this 9th day of August, 1999.

  
\_\_\_\_\_  
Royce E. Pollard, Mayor

Attest:

  
\_\_\_\_\_  
Scott Cooley, Interim City Clerk  
By: Judith Hoggatt, Deputy

Approved as to form:

  
\_\_\_\_\_  
Ted H. Gathe, City Attorney

C9080201/MW





## POLICY AND PROCEDURE

CITY OF VANCOUVER WASHINGTON	INDEX			
	Administrative/Council/City Manager			
Subject	Number 100-32	Rev. C	Effective Date 12/16/02	Page 1 of 8
City Council Meetings	Supersedes 7/23/01	Prepared by: 	Approved by: 	

### 1.0 Purpose

The purpose of this policy is to establish formal procedures for the conduct of City Council meetings.

### 2.0 Organizations Affected

City Council/City Manager

### 3.0 References

City Council Resolution M-3239, adopted August 9, 1999  
City Council Resolution M-3258, adopted November 22, 1999  
City Council Resolution M-3350, adopted July 23, 2001  
City Council Resolution M-3412, adopted December 16, 2002

### 4.0 Presiding Officer

#### 4.1. Presiding Officer

The Presiding Officer at all meetings of the Council is the Mayor, and in the absence of the Mayor, the Mayor Pro Tempore will act in that capacity. If both the Mayor and Mayor Pro Tempore are absent, the next ranking member shall act in that capacity.

#### 4.2. Choosing Mayor Pro Tempore

The Mayor Pro Tempore shall be chosen according to Section 2.04 of the Vancouver City Charter and Roberts Rules of Order.

#### **4.3. Obligations of Presiding Officer**

The Presiding Officer shall:

- (1) Preserve order and decorum in the Council chambers;
- (2) Observe and enforce all rules adopted by the Council;
- (3) Decide all questions on order, in accordance with these rules, subject to appeal by an Councilmember;
- (4) Recognize Councilmembers in the order in which they request the floor, giving every Councilmember who wishes an opportunity to speak. The Presiding Officer, as a Councilmember, shall have only those rights, and shall be governed in all matters and issues by the same rules and restrictions as other Councilmembers.
- (5) From time to time, appoint Councilmembers to serve on ad hoc committees.

#### **5.0 Council Meetings**

##### **5.1. General Information**

City Council meetings are held on the first, second, third, and fourth Mondays of a month in the City Council Chambers, 210 East 13th Street, Vancouver, Washington. Meetings are not scheduled on the fifth Monday of a month.

##### **5.2. Quorum**

At all meetings of the Council, a majority of the Council (four members, or five members for budget items and appropriations) constitutes a quorum for the transaction of business, but a lesser number may adjourn from day to day or until the time of the next regular meeting and may compel the attendance of absent members in such manner and under such penalties as the City Council shall prescribe. (*Section 2.02 of Vancouver City Charter*)

##### **5.3. Council Seating**

The Presiding Officer and six elected Councilmembers sit on a stage facing the public with the Presiding Officer seated in the middle. The Councilmembers are seated based on seniority, with the most senior Councilmember seated on the Presiding Officer's left side and continuing in decreasing seniority away from the Presiding Officer to the end of the stage. The order is continued at the far opposite side of the stage and progressing toward the Presiding Officer's right side, resulting in the least senior Councilmember seated on the Presiding Officer's right side.

**5.4. Council Meeting Scheduled on Holiday**

In the event a City-recognized holiday occurs on Monday, the Council meeting shall be cancelled. The Vancouver City Charter requires that Council conduct two "regular" meetings each month. Therefore, when such a Holiday falls on a first or third Monday (regular Council meeting nights), a regular Council meeting will be scheduled on the following Monday (second or fourth). The schedule for the entire year will be sent to the press, placed on the internet and distributed to all City departments before January 1 of each year. City Council may, at any time, add or change a meeting date and time by a majority vote of the Council and proper notification to the press.

**5.5. Recording Proceedings**

The City Clerk shall maintain an account of all proceedings of the Council in accordance with the statutory requirements, and proceedings shall be entered into a minute book constituting the official record of the Council according to Section 2.11 of the Vancouver City Charter. City Council meeting minutes can be corrected but shall not be revised without a majority affirmative vote of the Council at a regularly scheduled Council meeting.

**5.6. Regular Meetings**

**5.6.1. Meeting Dates**

Regular meetings are held the first and third Mondays of each month at 7 p.m. and will adjourn no later than 11 p.m. To continue past this time of adjournment, a majority of the Council must concur.

A regular meeting may be canceled by a majority vote of the Council taken at least one week before said meeting.

**5.6.2. Broadcasting**

Regular meetings are cablecast live and replayed on CVTV-47.

**5.6.3. Agenda**

**5.6.3.1. Placing Item on the Agenda**

An item may be placed on a Council meeting agenda by any of the following methods:

- (1) A majority of the Council,
- (2) Council consensus,
- (3) By any two (2) Councilmembers
- (4) By the City Manager,
- (5) By a Council Committee,
- (6) By the Mayor.

#### **5.6.3.2. Call to Order**

The Presiding Officer calls the meeting to order. The Presiding Officer will announce the attendance of Councilmembers and indicate any Councilmember who is not in attendance. A majority vote is required to excuse any Councilmember absence.

#### **5.6.3.3. Roll Call**

#### **5.6.3.4. Agenda Item Order**

The Presiding Officer may, with the concurrence of the Councilmembers, take agenda items out of order.

#### **5.6.3.5. Approval of Minutes**

#### **5.6.3.6. Formal Proclamations and Special Presentations**

A proclamation is defined as an official announcement signed by the Mayor regarding an non-controversial event which will have a major citywide impact. Special presentations include, but are not limited to, retirements, commendations and recognition by the Mayor and City Council.

Proclamations will be briefly summarized by the Mayor and presented to the recipient(s). They will be allowed to make brief comments.

#### **5.6.3.7. Citizen Communications**

This is the place on the agenda when the public is invited to speak for approximately three minutes about an issue of concern or interest not already scheduled for public hearing during the meeting, or otherwise addressed on the agenda. The public may also speak about any Consent Agenda item.

Citizens with complaints, concerns or questions will be encouraged to refer the matter to the City Manager or ask that the matter be placed on a future City Council agenda meeting.

#### **5.6.3.8 Testimony to Council**

Speakers are required to complete a "Testimony Registration Form" which provides their name, address, agency being represented, the item they wish to testify on, and their position on the subject.

At the appropriate time, speakers are requested by the Presiding Officer to step up to the podium, give their name and address for the record, and asked to limit their remarks to approximately three minutes. (Council prefers lengthy testimony to be submitted at least a week prior, so Council has a chance to fairly consider the comments.) All remarks will be addressed to the Council as a whole. Any person making personal, impertinent, or slanderous remarks, or who becomes boisterous, threatening, or personally abusive while addressing the Council, may be requested to leave the meeting.

The Presiding Officer and City Manager have the authority to preserve order at all meetings of the Council, to cause the removal of any person from any meeting for disorderly conduct and to enforce the Rules of the Council. The Presiding Officer and City Manager may command assistance of any peace officer of the City to enforce all lawful orders to restore order at any meeting.

#### **5.6.3.9. Consent Agenda**

These are routine items voted on by a single motion. Typical items include payment of routine bills, awarding contracts, adoption of resolutions, and first reading of ordinances. Any Councilmember may remove any item for discussion.

**Ordinances for First Reading:** The City Manager presents information on a proposed new city law or practice, or a change to an existing law or practice. Council then sets a date for second reading and public hearing.

#### **5.6.3.10. Public Hearings**

Citizens are invited to present their views on specific issues being considered by Council. Speakers are asked to limit their testimony to approximately three minutes. The Presiding Officer will state the public hearing procedures before each public hearing.

Refer to the section above on Testimony to Council

#### **5.6.3.11. Ordinances for Second Reading and Public Hearing**

Citizens are invited to present their views on proposed ordinances before a final vote by Council. All public hearings on proposed ordinances are advertised in The Columbian at least three days in advance. (In an emergency, a public hearing can be called within 24 hours with proper media notification.)

Refer to the section above on Testimony to Council

#### **5.6.3.12. Council and City Manager Communications**

City Councilmembers, Mayor and the City Manager make special announcements or provide updates on current issues or items of Council interest at this time. Employee introductions occur during workshops.

#### **5.6.3.13. Unfinished Business**

Council discusses ongoing issues or items continued from earlier meetings.

#### **5.6.3.14. New Proposals and Reports**

These are presented by the Councilmembers for a brief discussion. They can include policy changes, new laws, regulations and resolutions. Action is not taken on items at this time.

#### **5.6.3.15. Adjournment**

There being no further business, the Presiding Officer adjourns the meeting.

#### **5.7. Consent agenda meetings**

Consent agenda meetings are held the second and fourth Mondays of the month at 6 p.m. Routine consent agenda items - such as payment of bills and awarding of contracts - are considered at these meetings. Consent meetings are open to the public, but no public comment is taken.

#### **5.8. Workshops**

At the discretion of Council, Council workshops are held Mondays from 4 to 6 p.m. and/or immediately following the VADA board and adjourning no later than 8:00 p.m. To continue past 8:00 p.m., a majority of the Council must concur. During these meetings, items needing in-depth discussion are introduced and reviewed. No formal action is taken at workshops. Workshops are open to the public. Afternoon workshops are cablecast live and replayed on CVTV-47.

Council will be provided with an on-going, early look, non-committed workshop schedule.

#### **5.9. Executive Sessions**

An Executive Session is a Council meeting that is closed except to the Council, City Manager and authorized staff members and/or consultants authorized by the City Manager. The public is restricted from attendance. Executive Sessions may be held during Regular or Emergency Council meetings and will be announced by the Mayor. Before convening an Executive Session, the Mayor shall announce the purpose of the meeting and the anticipated time when the session will be concluded. Should the session require more time, a public announcement shall be made that the meeting is being extended. Executive Sessions may be held in accordance with the provisions of the Washington State Open Meetings Act.

#### **5.10. Vancouver Area Development Authority (VADA) meeting**

Vancouver Area Development Authority (VADA) board meetings immediately follow consent agenda meetings on the second and fourth Monday of each month. The Board is comprised of the Mayor and City Councilmembers and is a legal entity organized to benefit the City by undertaking, assisting with and otherwise facilitating or providing for activities such as development or redevelopment of unused or under-used properties, rehabilitation of historic buildings and areas, establishment of public parking facilities, and development of industrial sites limited to the Vancouver National Historic Reserve.

### **5.11. Special meetings**

The city clerk shall call public meetings of the City Council upon the approval of the Mayor or of any two members. Any request shall state the subjects to be considered at such special meeting and no other subject shall there be acted upon. (Section 2.10 of the Vancouver City Charter)

Notice of every special meeting shall be given in writing to every Councilmember, to the City Manager, to the city attorney, and to all local news media representatives who have on file with the city clerk a request for such notices. The notice shall be delivered personally, by mail, or otherwise, so as to be received at least 24 hours before the meeting. The notice shall state the place and time of the meeting and the business to be conducted. The Council shall not make final disposition of any matter not included in the notice.

## **6.0 Agenda Preparation**

### **6.1. General Information**

The City Manager's office will prepare an agenda for each Council meeting specifying the time and place of the meeting and set forth a brief general description of each item to be considered by the Council. The agenda is subject to approval by the Mayor and the City Manager.

### **6.2. Adding an Item to a Published Agenda**

An item may be placed on a regular Council meeting agenda after the agenda is closed and the notice published if the Councilmember or City Manager explains the necessity and receives a majority vote of the Council at a public meeting.

### **6.3. Agenda Finalization Schedule**

Agenda materials will be available, at City Hall, for City staff, the media and public on Friday prior to the meeting. Agenda materials will be delivered to Councilmembers on Thursday prior to the meeting.

## **7.0 Councilmember Attendance at Meetings**

Councilmembers shall inform the Mayor or City Manager if they are unable to attend any Council meeting, or if they will be late to any meeting. A majority vote is required to excuse any Councilmember absence.

## **8.0 Council Meeting Staffing**

The City Manager shall attend all meetings of the Council unless excused. At the discretion of the City Manager, the Deputy Manager(s), department heads, and other staff members shall attend. The City Manager may make recommendations to the Council and shall have the right to take part in the discussions of the Council, but shall have no vote.

## **9.0 Media Representation at Council Meetings**

All public meetings of the City Council and its advisory committees shall be open to the media, freely subject to recording by radio, television, electronic, and photographic services at any time, provided that such arrangements do not interfere with the orderly conduct of the meeting.

## **10.0 Council Discussion**

All Council discussion shall be governed by Robert's Rules of Order, Newly Revised. The City Attorney is the Parliamentarian. Every Councilmember shall be provided with a copy of Robert's Rules of Order, Newly Revised when first joining the Council.

## **11.0 Voting**

### **11.1. Roll Call Votes**

The City Clerk will take a roll call vote, if requested by the Presiding Officer, a Councilmember, or as required by law. The roll call vote shall be by seniority with the least senior member voting first.

### **11.2. Tie Vote**

The passage of a Motion, Resolution or Ordinance is lost by a tie vote, provided that the question may be brought forward again at the request of any member at the same meeting or at the next meeting when any members who were absent or disqualified at the time of the tie vote are present.

### **11.3. Votes on Questions**

Each member present shall vote on all questions put to the City Council except on matters on which he or she has been disqualified for a conflict of interest or under the Appearance of Fairness Doctrine. Such a member shall disqualify himself or herself prior to any discussion of the matter. If abstaining, the council member must state the reasons for abstaining, identifying one or more of the following: (1) an excused absence from the prior council meeting and/or (2) a conflict of interest and/or (3) an Appearance of Fairness issue. A council member who abstains but fails to identify the absence, conflict of interest and/or Appearance of Fairness issue, will be considered to have voted for the majority's position in respect to questions before the council and have their vote so recorded. When disqualification of a member or members results, or would result, in the inability of the council to act on a matter on which it is required by law to take action, any member who is absent or who is disqualified under the Appearance of Fairness Doctrine may subsequently participate, provided such member first shall have reviewed all materials and listened to all tapes of the proceedings in which the member did not participate.

C:\Council\Procedure 100-32 Council Meetings




## CERTIFICATE

The undersigned, City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is a true and correct copy of a map of the area within Local Improvement District No. 545 showing the improvements to be constructed therein.

DATED this 4<sup>th</sup> day of June, 2013.

CITY OF VANCOUVER, WASHINGTON

By   
Name Carrie Lewellen  
Deputy City Clerk

## TRAIN HORN QUIET ZONE PROPERTIES

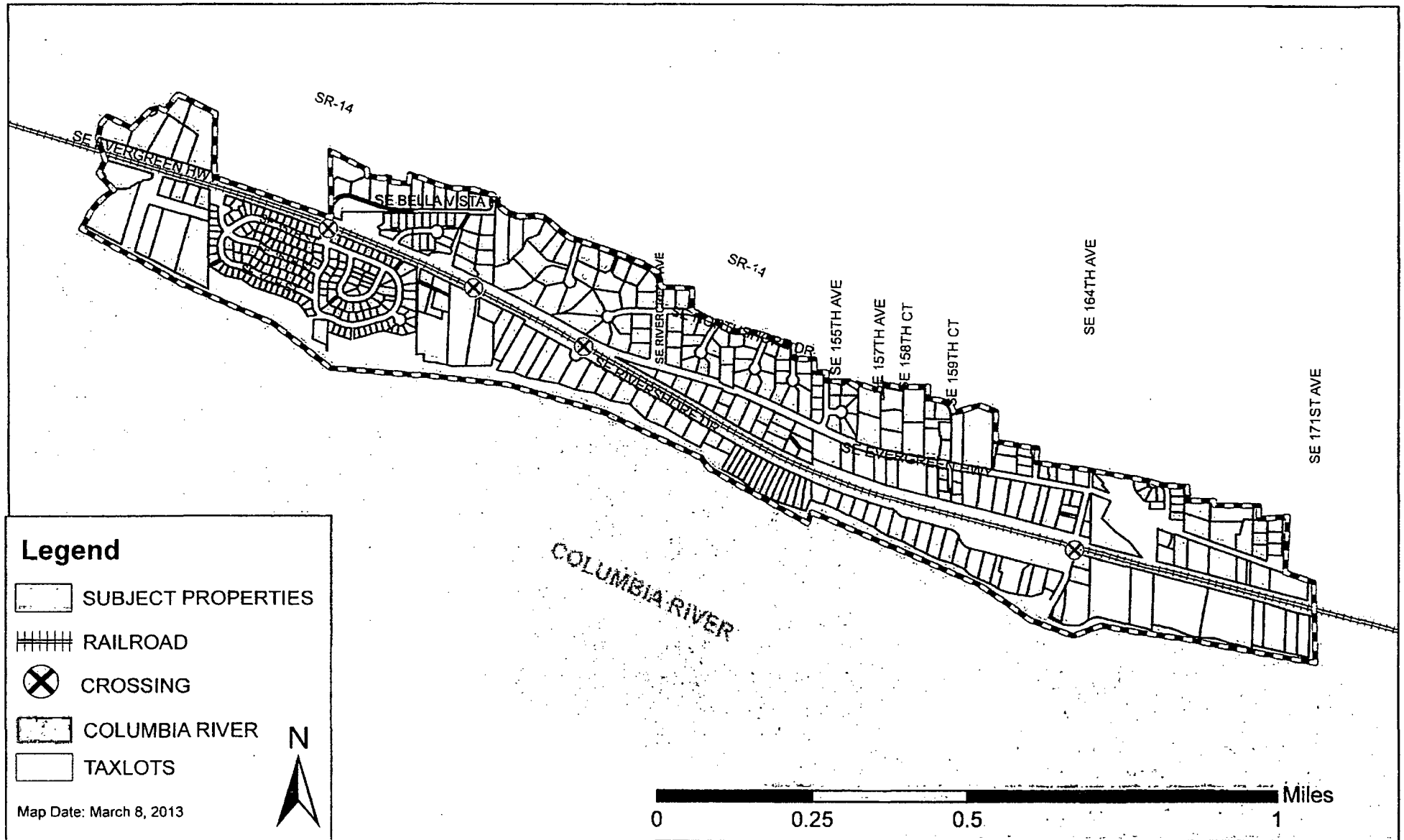


Exhibit A

## CLERK'S CERTIFICATE

I, the undersigned, the duly chosen, qualified and acting Deputy Clerk of Vancouver, Washington (the "City"), and keeper of the records of the City Council (the "Council") DO HEREBY CERTIFY:

1. That the attached is a true and correct copy of Resolution No. M-3789 (the "Resolution") of the Council as finally adopted at a meeting of the Council held on the 18 day of March, 2013, and duly recorded in my office.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a quorum was present throughout the meeting and a legally sufficient number of members of the Council voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been duly fulfilled, carried out and otherwise observed, and that I am authorized to execute this Certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this 20th day of March, 2013.

CITY OF VANCOUVER, WASHINGTON

Attest:



Lloyd Tyler, City Clerk

By: Carrie Lewellen, Deputy City Clerk

CITY OF VANCOUVER, WASHINGTON

RESOLUTION NO. M-3789

**A RESOLUTION** of the City Council of Vancouver, Washington, declaring the intention of the Council to order the formation of a local improvement district for the construction and installation of improvements at four railroad crossings to establish a Quiet Zone within the boundaries of said proposed local improvement district; setting forth the nature and territorial extent of such proposed improvements; describing the boundaries thereof; and fixing a date, time and place for a public hearing on the formation of the proposed local improvement district.

**WHEREAS**, in 2009 the City of Vancouver (the "City") conducted a survey of east Vancouver residents in which 83% of respondents favored establishing a Local Improvement District (the "LID") to provide for certain additions and betterments prerequisite to establishing a Quiet Zone as permitted by 49 CFR 222 at four railroad crossings within the City (as further described herein, the "Project"); and

**WHEREAS**, the City Council, at their regular meetings of August 18, 2008, October 13, 2008, October 26, 2009, December 19, 2011, and March 4, 2013 has examined the question of establishing a LID and the additions and betterments of the Project and the Council has directed that actions be taken necessary to the formation of a LID to complete the Project; and

**WHEREAS**, on April 12, 2011, the Federal Railroad Administration (the "FRA") granted a waiver to the City for regulatory relief under 49 CFR 222.25(b)(1) for the Project; and

**WHEREAS**, in 2011 and 2012, the City engaged in planning and engineering for the Project; and

**WHEREAS**, on December 27, 2012 the FRA approved a Notice of Intent application submitted by the City to establish a Quiet Zone upon completion of the Project; and

**WHEREAS**, in January and February of 2013, the City conducted a second survey and a public information hearing for east Vancouver residents in which 81% of those responding favored establishing a LID to provide for the Project; and

**WHEREAS**, the City Council has determined that it is necessary to provide for additions and betterments of the Project in east Vancouver; and

**WHEREAS**, the City Council desires to proceed with carrying out the improvements described herein and to establish a local improvement district to finance such improvements:

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF VANCOUVER, WASHINGTON**, as follows:

**Section 1.** It is the intention of the Council to order the improvement of the following territory within the City: approximately 467 parcels lying within residential neighborhoods in east Vancouver north of the Columbia River; east of SE Silver Springs Drive; south of SR-14 (also known as the Lewis and Clark Highway); and, west of approximately SE 169<sup>th</sup> Court; as more particularly described in Exhibit A and Exhibit B attached hereto and by this reference made a part hereof. The City has determined that territory corresponds to the properties relating to the proposed improvements to railroad crossings 090090W, 090091D, 090092K, and 090093S of the City of Vancouver, Washington. Within that territory, the City intends to order the acquisition, design, construction and installation of the following improvements:

- SE 139<sup>th</sup> Avenue public crossing (090090W): installation of median channelization devices; installation of new and replacement of existing street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work;
- Private crossing (090091D) in the vicinity of SE 144<sup>th</sup> Avenue / Evergreen Highway intersection: removal of sight obstructions and installation of enhanced stop signs and related traffic signs and markings;
- SE 147<sup>th</sup> Avenue public crossing (090092K): installation of median channelization devices; installation of new street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work; and
- SE 164<sup>th</sup> Avenue public crossing (090093S): roadway shoulder widening and stormwater collection, replace adjacent driveway transitions, installation of retaining walls, installation of median channelization devices, incidental maintenance and mailbox relocation.;

all as more particularly described in Exhibit C, attached hereto and by this reference made a part hereof (the "Project").

**Section 2.** The City shall acquire by gift, franchise, lease or condemnation all property, both real and personal, or any interest therein and all rights-of-way, franchises, permits and easements which may be found necessary to acquire, construct, install and equip the above-described improvements.

**Section 3.** All of the foregoing improvements and betterments shall be in accordance with the plans and specifications therefore prepared by the City, together

with such consultants as may be retained. It is hereby further provided that the authorized plan of improvements shall be subject to modification by the City as long as that modification does not affect the general purpose of the improvements, as shall be authorized by the Council either prior to or during the actual course of construction.

**Section 4.** The formation of the LID is exempt from SEPA requirements pursuant to WAC 197-11-800(16). The Project is exempt from SEPA requirements pursuant to WAC 197-11-800(2).

**Section 5.** The total estimated cost and expense of the Project is declared to be \$818,340 and, notwithstanding such estimate, the entire actual cost and expense of the improvements described in Section 1, including costs of financing, and costs of interim notes and bonds shall be assessed against the properties specifically benefited by such improvements (as described in Exhibit C). Actual assessments may vary from estimated assessments as long as they do not exceed a figure equal to the increased true and fair value the improvements add to the property. The assessments shall be for the sole purpose of payment into such local improvement district bond fund as may be specified by the City Council for the payment of local improvement district bonds to be issued in part to defray the costs of such improvements.

**Section 6.** The City finds that the Project as a whole provides benefits to all of the property within the LID. The City shall levy and collect the special assessments described in Section 5 on the basis of the special benefit of the improvements as a whole to the properties within the entire LID and/or on the basis of the benefit of each unit of the improvements to the properties specially benefited, as determined by the following calculation methodology:

- The City finds it is in the best interests of the City not to use the zone and termini assessment basis as described in RCW 35.44.030.
- As permitted by RCW 35.44.047, the assessment for the LID is based on special benefits that will be accrued to three tiers that are contoured based on distance and tied to decibel level noise reductions.
- The assessment methodology is:  $\text{PROJECT COST} / \text{SUM} (\text{Tier 1} + (\text{Tier 2} * 0.7) + (\text{Tier 3} * 0.3))$ . The corresponding assessment tiers are more fully described in Exhibit D.

**Section 7.** The City Clerk is hereby directed to give notice of said hearing by publication of this resolution, in substantially the form contained in Exhibit E in at least two consecutive issues of a newspaper of general circulation within the proposed improvement district, with the date of the first publication to be at least 15 days prior to the date of said hearing, and to mail a notice of such hearing setting forth the nature of the proposed improvements, the total estimated cost, the estimated benefits of improvements to the particular lot, tract or parcel of land, the time and date of said hearing, at least 15 days before the date thereof, to each owner or reputed owner of any lot, tract, parcel of land, or other property specially benefited by said improvements, at the address shown on the tax rolls of the Clark County Assessor.

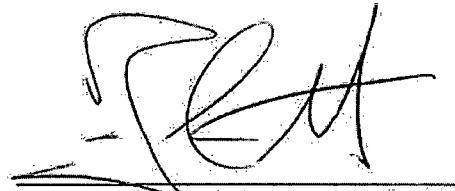
**Section 8.** All persons who may desire to object to, support, or otherwise be heard regarding the Project improvements and the formation of a local improvement district are hereby notified to appear and present such objections at the meeting of the Vancouver Hearings Examiner to be held in the Council Chambers of the City Hall at 415 West 6th Street, 2nd floor, Vancouver, Washington, at 6:00 p.m. on April 17, 2013,



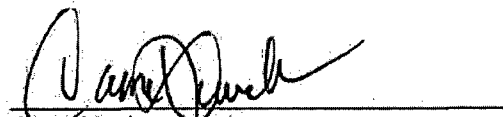
which time and place are hereby fixed for hearing all matters relating to said proposed improvements and all objections thereto and for determining the method of payment of said improvements.

**Section 9.** The Public Works Department of the City is directed to submit or cause to be submitted to the City Council on or prior to March 18, 2013, all data and information required by law to be submitted.

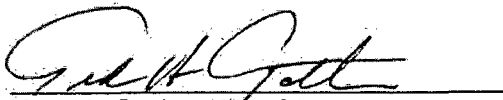
The foregoing Resolution was ADOPTED by the City Council of the City of Vancouver, Washington, at a regular open meeting thereof this 18th day of March, 2013.

  
\_\_\_\_\_  
Timothy D. Leavitt, Mayor

ATTEST:

  
\_\_\_\_\_  
City Clerk, Deputy  
Carrie Leuker

Approved as to form:

  
\_\_\_\_\_  
Ted H. Gathe, City Attorney

## **EXHIBIT A**

Map of  
Proposed Boundaries of LID

## TRAIN HORN QUIET ZONE PROPERTIES

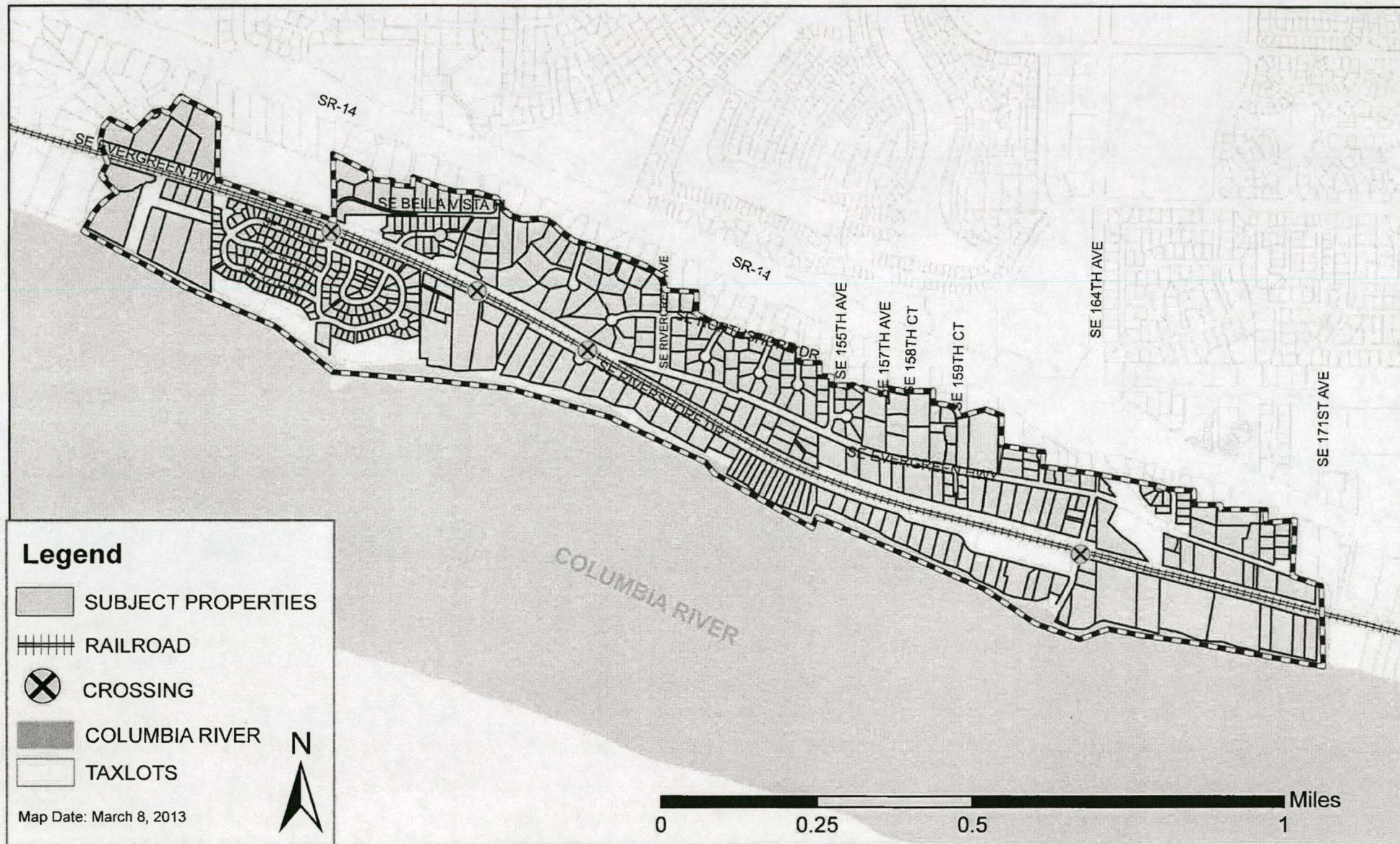


Exhibit A

**EXHIBIT B**

**Legal Tax parcels as of March 2013**



TRAIN HORN QUIET ZONE SERIAL # (PAGE 1 OF 2)							
92008120	114784368	114784096	114784044	126696005	91450000	114784252	126694002
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92008196	114784082	126696000	92008014	114784068	114784010	122126000	114784028
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114784340	114784038	114784090	92008646	92009800	122115000	92008020	92008080
122157005	114784060	114784174	114784304	122365014	92008966	92009786	114784032
114784020	122123010	92008013	92009808	92008098	114784186	122125000	114784140
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126709000	122575032	114784280	92009906	122148000	114784306	114784116	126737001
114784190	122575034	126694032	114784372	122148005	92009810	92008078	126694028
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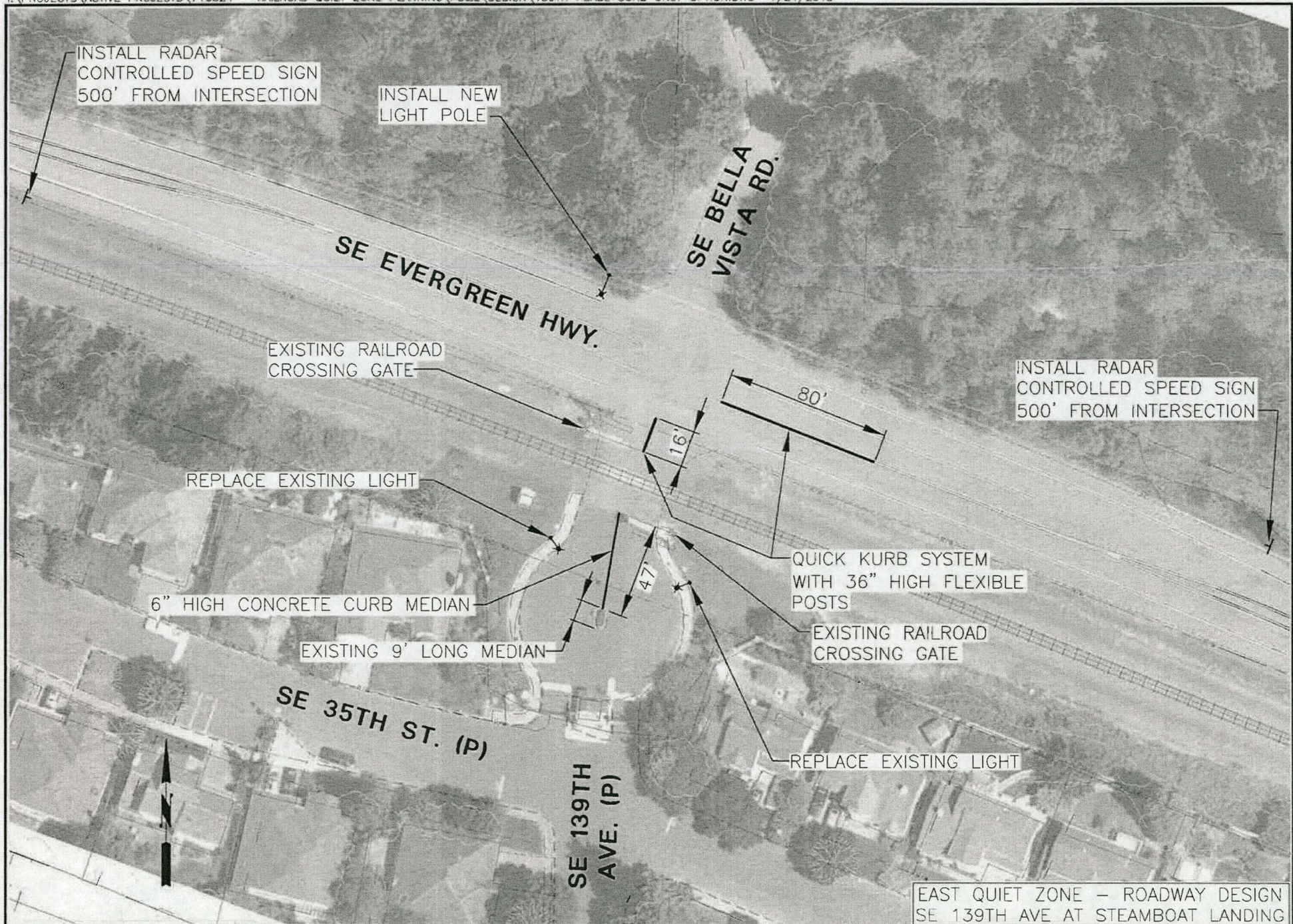
TRAIN HORN QUIET ZONE SERIAL # (PAGE 2 OF 2)						
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92010888	92008114					
114784242	92008108					
126734000	114784056					
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114784092	122128000					
114784320	114784332					
92070000	114784194					
92015000	114784226					
92071000	114784128					
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114784700	114784180					
92009850	114784376					
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92009790	122627004					
92008200	122627002					
114784692	122589000					
122148015	114784248					
92008100	114784200					
114784130	126693000					
114784064	122163000					
114784268	114784122					
122153000	114784378					
114784018	91490000					

## **EXHIBIT C**

### **Proposed Improvements**

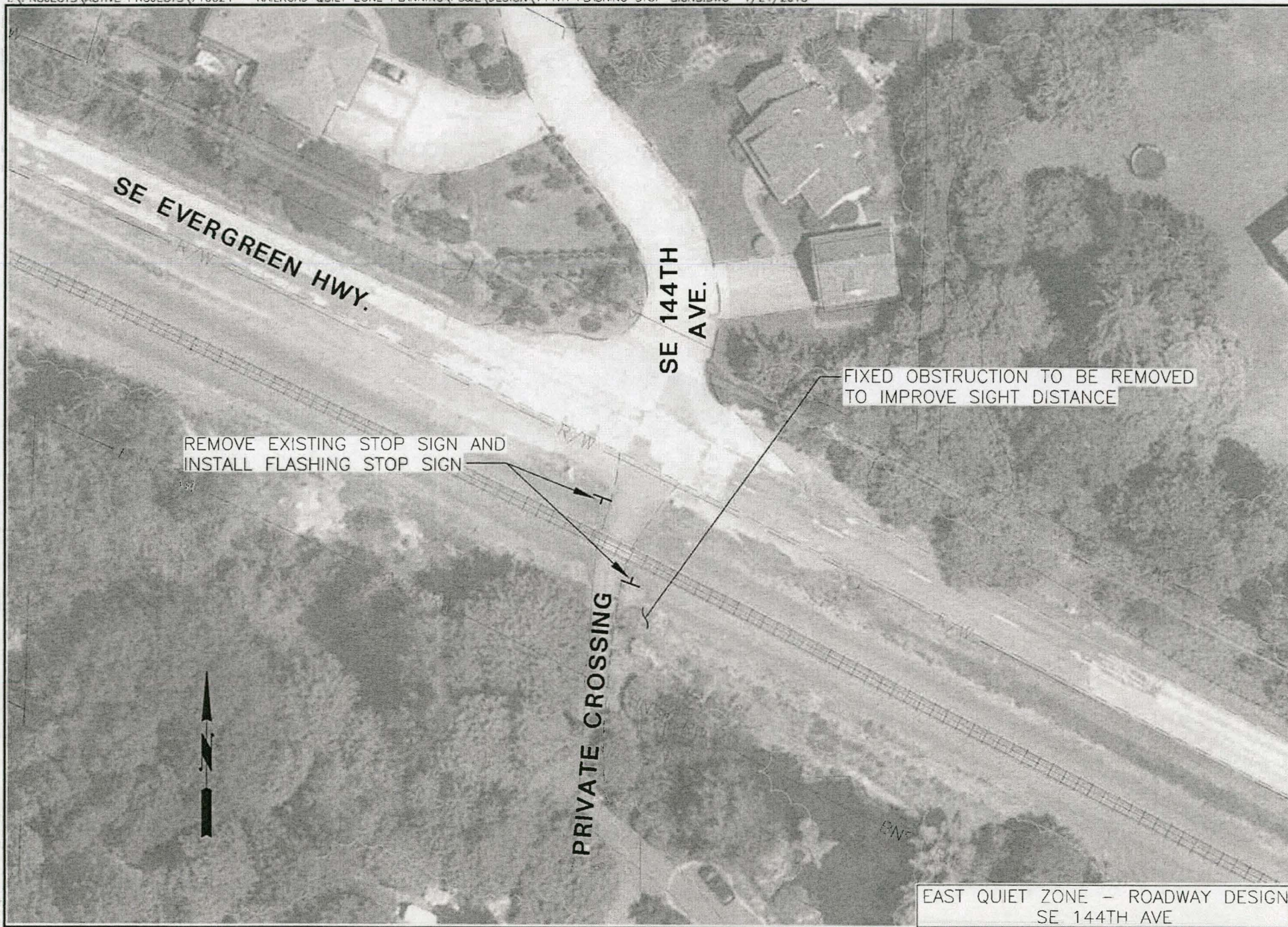


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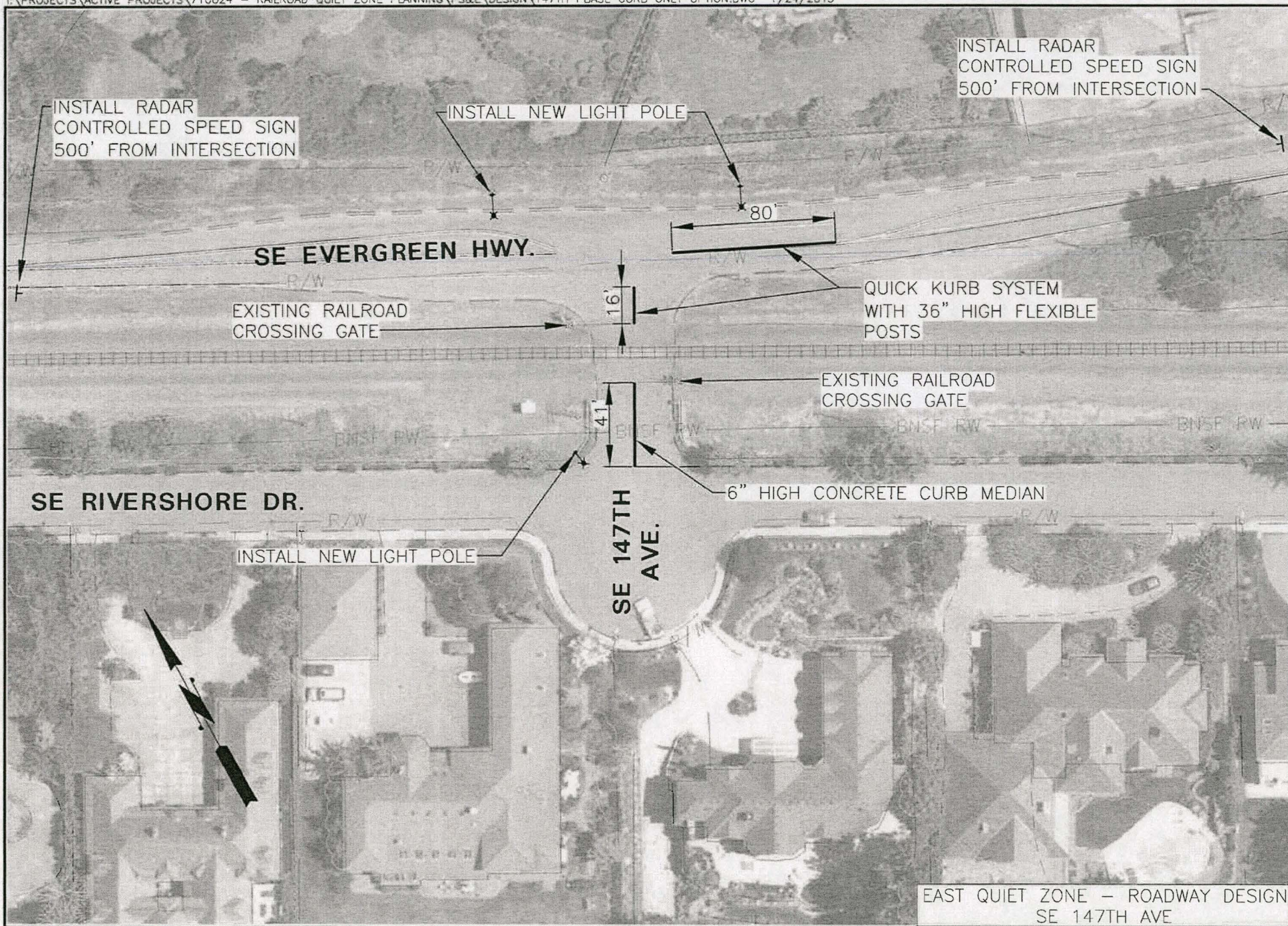


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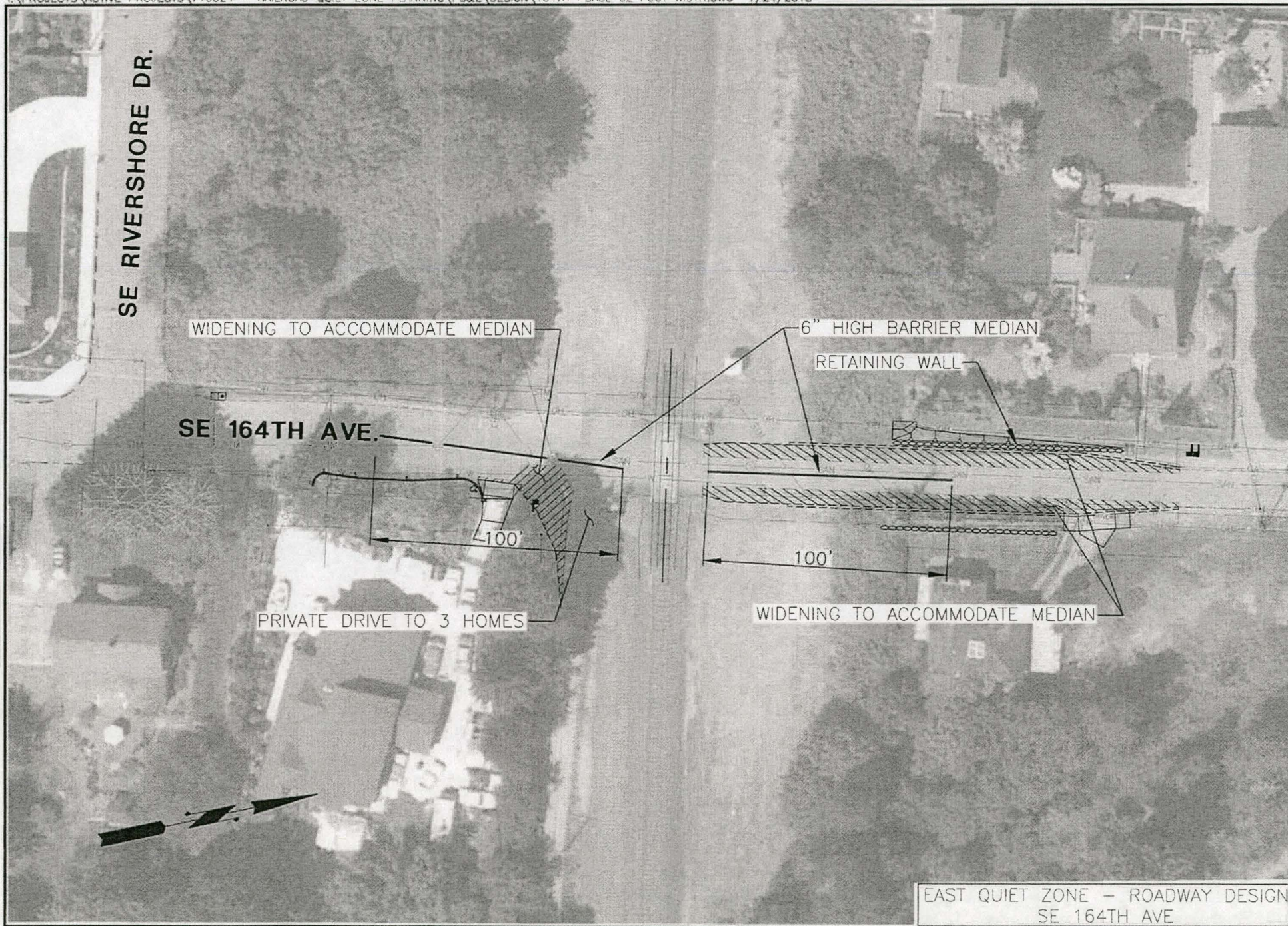


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## **EXHIBIT D**

### **Map of Assessment Tiers**



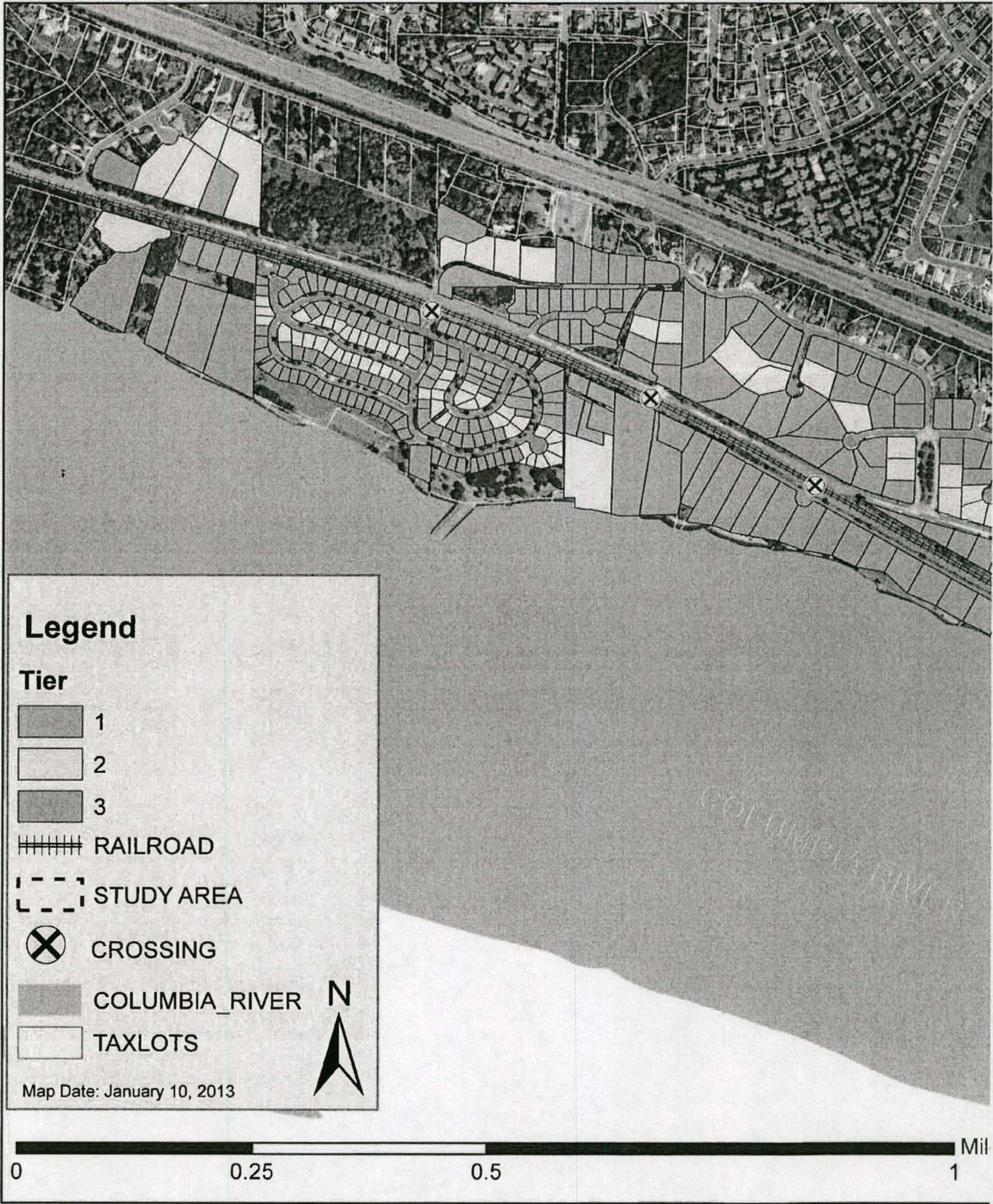


Exhibit D



JIET ZONE





## **EXHIBIT E**

### **NOTICE OF ADOPTION OF RESOLUTION OF INTENTION TO CREATE AND NOTICE OF HEARING ON CREATION OF LOCAL IMPROVEMENT DISTRICT**

YOU ARE NOTIFIED that on March 18, 2013, the City Council of Vancouver, Washington (the "District"), adopted Resolution No. \_\_\_\_ declaring its intention to create a local improvement district ("LID") and to order the construction of certain improvements within said LID. The boundaries of the proposed LID are as set forth in that resolution.

The proposed improvements consist of the following and are generally described as:

- SE 139<sup>th</sup> Avenue public crossing (090090W): installation of median channelization devices; installation of new and replacement of existing street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work;
- Private crossing (090091D) in the vicinity of SE 144<sup>th</sup> Avenue / Evergreen Highway intersection: removal of sight obstructions and installation of enhanced stop signs and related traffic signs and markings;
- SE 147<sup>th</sup> Avenue public crossing (090092K): installation of median channelization devices; installation of new street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work; and,
- SE 164<sup>th</sup> Avenue public crossing (090093S): roadway shoulder widening and stormwater collection, replace adjacent driveway transitions, installation of retaining walls, installation of median channelization devices, incidental maintenance and mailbox relocation.

The estimated cost of these improvements, and other expenses in connection with the improvements, is \$818,340, of which 100% shall be paid by special assessments levied against the property within the proposed LID specifically benefited by the proposed improvements. Actual assessments may vary from assessment estimates so long as they do not exceed a figure equal to the increased true and fair value the improvement adds to the property.

You are notified that a meeting of the Vancouver Hearings Examiner will be held at City Hall, City Council Chambers, 210 East 13<sup>th</sup> Street, 1<sup>st</sup> Floor, Vancouver, Washington, at 6:00 p.m., on April 17, 2013, which time and place are fixed for hearing all matters relating to such formation and improvements and for determining the method of payment thereof. Persons desiring to object to the improvements and the formation of the proposed LID may appear at the hearing to state their views.

The estimated amount of the cost and expense of such improvements to be borne by and assessed against the described lot, tract or parcel of land located in Vancouver, Washington, of which you are the owner or reputed owner as shown on the tax rolls of the Clark County Assessor, is as stated below.

---

City Clerk

Name of Owner:

Legal Description of Property:

Estimated Amount of Assessment  
Against the Foregoing Property:


**[Publish notice in the City's official newspaper, in two consecutive issues, first publication to be at least 15 days prior to the hearing. Mail to each property owner within the assessment district at least 15 days prior to the hearing; mail to the address for each property owner as shown on the property tax rolls of the Clark County Assessor.]**



CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is a full, true and correct copy of the excerpts from the minutes of the meeting of City Council held on March 18, 2013, which reflects the passage of Resolution No. M-3789.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver

# CITY OF VANCOUVER • WASHINGTON

Vancouver City Hall – Council Chambers – 415 W. 6th Street  
PO Box 1995 – Vancouver Washington 98668-1995  
[www.cityofvancouver.us](http://www.cityofvancouver.us)



Timothy D. Leavitt, Mayor  
Councilmembers Jeanne Harris, Jeanne E. Stewart, Larry J. Smith,  
Jack Burkman, Bart Hansen and Bill Turlay

## ***Vancouver City Council Minutes – March 18, 2013***

### **WORKSHOPS** (City Council Chambers)

#### **4:00-5:00 p.m.                      GOVERNMENT PARKING DISTRICT MANAGEMENT PLAN**

Council met with Bryan Snodgrass, Principal Planner, Mike Merrill, Parking Program Manager, and Rick Williams, Parking Consultant.

#### ***Summary***

*Staff and project consultants presented the proposed Government Parking District Management Plan for Council review and discussion, following prior 2012 worksession discussion on overall downtown parking issues. The proposed Plan covers on-street parking standards for a 49-block area west of central downtown. It envisions establishing primarily 3- and 10-hour maximum parking stalls, with expanded parking permit options. A public hearing is scheduled for April 15. (Bryan Snodgrass, Community and Economic Development Principal Planner 487-7946, and Mike Merrill, Parking Program Manager, 487-8658)*

#### **5:00-6:00 p.m.                      INITIATIVE PETITION**

Council met with Ted Gathe, City Attorney; Linda Marousek, Assistant City Attorney.

#### ***Summary***

*In January 4, 2013, the Clark County Auditor determined that the initiative petition limiting the City's authority "to promote or establish the extension of light rail across the Columbia River into the City of Vancouver" had insufficient signatures to qualify for the ballot. Since then, a lawsuit challenging the state law upon which the County Auditor relied to make his determination has been brought in Cowlitz County court, and is currently being considered. In addition, at least one bill has been introduced in the Washington State Legislature that, if passed into law, may have the effect on the sufficiency of this petition. Due to the determination of insufficiency by the County Auditor, the City Council has not been briefed on the legal viability of the substance of the petition. The City Attorney has reviewed the substance of the petition and presented an opinion and options for Council's review. (Ted Gathe, City Attorney, 487-8500, Linda Marousek, Assistant City Attorney, 487-8513)*

**REGULAR COUNCIL MEETING** (City Council Chambers)

**PLEDGE OF ALLEGIANCE**

**CALL TO ORDER AND ROLL CALL**

The regular meeting of the Vancouver City Council was called to order at 7:02 p.m. by Mayor Timothy D. Leavitt in the Council Chambers of City Hall, 415 W 6th Street, Vancouver, Washington.

**Present:** Councilmembers Turlay, Hansen, Burkman, Smith, Stewart, Harris and Mayor Leavitt  
**Absent:** None.

**APPROVAL OF MINUTES OF MARCH 4, 2013**

**Motion** by Councilmember Smith, seconded by Councilmember Burkman, and carried unanimously, with Mayor Leavitt abstaining, to approve the minutes of March 4, 2013.

**APPROVAL OF MINUTES OF MARCH 11, 2013**

**Motion** by Councilmember Smith, seconded by Councilmember Burkman, and carried unanimously, with Councilmembers Hansen, Stewart and Harris abstaining, to approve the minutes of March 11, 2013.

**CITIZEN COMMUNICATION (ITEMS 1-2)**

Mayor Leavitt opened Citizen Communication, and receiving no testimony, closed Citizen Communication.

**CONSENT AGENDA (ITEMS 1-2)**

**Motion** by Councilmember Smith, seconded by Councilmember Burkman, and carried unanimously to approve the Consent Agenda.

**1. BID AWARD FOR LEAD-FREE BRASS FITTINGS, PER BID #13-03**  
(Staff Report 030-13)

***Summary***

*On March 5, 2013, the City received four bids for the subject project. The bids ranged between \$162,292.98 and \$187,839.51 for Schedule A for water industry standard fittings. This is estimated annual expenditure based on historical data. The bids are summarized as follows.*

<b>SUMMARY OF BIDS</b>	
<b>Schedule A</b>	<b>AMOUNT</b>
H.D. Fowler, Vancouver, WA	\$162,923 98
Consolidated Supply Co., Tigard, OR	\$182,199.59
HD Supply & Waterworks, Vancouver, WA	\$183,442 20

<i>Ferguson Enterprises, Vancouver, WA</i>	<i>\$187,839.51</i>
--	---------------------

*The contract duration will be three (3) years with an option to extend for up to two (2) years. The maximum term for this contract is five (5) years.*

*Funds were budgeted in the adopted budget.*

**Motion** authorized the award of this contract for purchase of lead-free brass fittings for Schedule A to H.D. Fowler, Vancouver, Washington. *(Tim Brace, Operations Superintendent, 487-8275)*

## **2. APPROVAL OF CLAIM VOUCHERS FOR MARCH 18, 2013**

**Motion** approved claim vouchers for March 18, 2013, in the amount of \$5,020,331.70.

## **PUBLIC HEARINGS (ITEM 3-5)**

### **3. UPDATE TO VANCOUVER MUNICIPAL CODE 2.12, EMERGENCY MANAGEMENT (Staff Report 029-13)**

Jan Bader, Program and Policy Development Manager, and Judy Zeider, Chief Assistant City Attorney, prevented staff comments.

Mayor Leavitt read the title of the ordinance into the record

**AN ORDINANCE** amending VMC 2.12.040 to eliminate the provisions for emergency orders that prohibit the possession, sale and distribution of firearms and ammunition during declared emergencies; providing for savings, severability and an effective date.

#### ***Summary***

*Emergency management orders, VMC Section 2.12.040, authorizes the City Manager, upon declaration of an emergency, to issue an order prohibiting the sale, transfer and possession of firearms. The State of Washington through RCW 9.41.290 and RCW 9.41.300 has largely preempted the field of firearms regulations, and only the governor has the authority under RCW 43.06.220 to ban possession of firearms during a declared emergency. The City needs to update the emergency management orders section of the VMC to be consistent with state regulations.*

Ms. Bader explained that in reviewing the City's Continuity of Operations Plan, staff discovered this section of the municipal code was out of compliance with state law. This ordinance is a housekeeping measure to remedy that.

Mayor Leavitt opened the public hearing, and receiving no testimony, closed the public hearing.

**Motion** by Councilmember Harris, seconded by Councilmember Smith, and carried unanimously to approve Ordinance M-4048 *(Jan Bader, Program and Policy Development Manager, 487-8606)*

**4. ADOPTION OF REVISIONS TO VANCOUVER MUNICIPAL CODE TO ENACT PROVISIONS FOR THE ABATEMENT OF UNFIT DWELLINGS, BUILDINGS, STRUCTURES AND PREMISES**  
(Staff Report 021A-13)

Sree Thirunagari, Building Official, and Judy Zeider, Chief Assistant City Attorney, provided staff comments

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** relating to building and construction regulations of the City of Vancouver and implementing provisions of Chapter 35.80 RCW relating to abatement of unfit dwellings, buildings, structures and premises; amending VMC 17.08.075, VMC 17.08.010, VMC 17.32.010, VMC 17.34.010, VMC 22.01.030, VMC 22.01.050, VMC 22.02.020, VMC 22.02.070, and VMC 22.03.020; adding new sections to Chapter 17.32 VMC; adding a new section to Title 22 VMC, VMC 22.02.090; and providing for limitation of actions and public duty, savings, severability and an effective date.

**Summary**

*Vancouver regulates dangerous buildings under the 1997 Uniform Code for the Abatement of Dangerous Buildings, adopted by reference in VMC Chapter 17.32 (the "Uniform Code for the Abatement of Dangerous Buildings"). The Uniform Code includes both substantive provisions that define dangerous and unfit structures and procedural provisions for the Building Official to follow to enforce against violations. The existing Chapter 17.32 is one of only two chapters in the City's Building Code that is exempted from Title 22, the City's Uniform Enforcement Code. Thus, today, Title 22 enforcement options are unavailable to the Building Official to enforce the Dangerous Building Code*

*Additionally, Chapter 35.80 RCW provides specific authorization under RCW 35.80.030 for the City to enact an ordinance containing certain procedural provisions that would allow the City to establish a lien that becomes part of the property taxes on the property and is collected through the same process as property taxes. Many Washington cities have enacted ordinances under RCW 35.80.030 and used them to successfully abate unfit dwellings, buildings, structures and recover costs of such abatements.*

*The effect of the proposed ordinance will therefore be twofold. First, it will give the Building Official additional enforcement options available under Title 22 (the same ones that are available for nearly all other building code violations). Second, it will increase the likelihood that the City can recover costs after enforcing an order for abatement. A briefing paper outlining these changes was distributed to Council on February 12, 2013.*

Mr. Thirunagari provided an overview of the ordinance and proposed code updates.

Councilmember Turlay asked for clarification on the lien process in the event of a foreclosure. Ms. Zeider explained that currently, the city would essentially have to take a number and get in line and hope that enough would be left over after other entities had collected their liens to cover the City's share. With the proposed ordinance, the City would file a notice of assessment with the County, which would then collect the City's lien through the normal foreclosure process.

Mr. Thirunagari stated that the City averages only one or two major abatements in a year and maybe a couple partial abatements.

Mayor Leavitt stated he had received some concerns that this provision in the code could trigger imminent domain actions. Ms. Zeider stated imminent domain is not a part of this code and confirmed that City could not seize property in association with projects through this ordinance.

Mayor Leavitt opened the public hearing and received the following testimony:

- Carolyn Crain, Vancouver, expressed concerns about senior citizens being able to comply according to the timelines prescribed in the ordinance; she also expressed concerns with Section 12 of the ordinance and language that seemed to imply the City could begin criminal proceedings against a property owner without allowing the owner a chance to come into compliance.
- Penny Ross, Vancouver, stated that if there are homes in foreclosure, the City should work with other agencies to help those property owners.
- Dennis Henry, Vancouver, stated that Section 8(C)(1-3) of the ordinance was either redundant or conflicted with the rest of the code.

There being no further testimony, Mayor Leavitt closed the public hearing.

Ms. Zeider stated that Section 8 tracks the process provided by RCW 35.80 and addresses things that can be done pending abatement.

Ms. Zeider explained that Section 12 has been part of VMC Ch. 22 since it was adopted in 2006 and walks through the continuum of measures that can be taken to address unfit buildings depending on the severity of the situation. A case is referred to the Attorney's office for criminal prosecution only if all other attempts to achieve compliance have been unsuccessful. She stated it would be extremely rare for a case to go straight to this step.

Mayor Leavitt asked how correction notices are delivered. Ms. Zeider stated they are mailed and/or posted on the property. Mr. Thirunagari stated the goal is always to work with the property owners. Abatement action is expensive for the City as well.

Councilmember Stewart expressed concerns about provisions regarding unfit structures deemed so after a major natural disaster. She stated sometimes after such disasters, it can take weeks for federal agencies to step in with assistance, so she worried about the timeframes allowed. Mr. Thirunagari stated that in such a situation, the city would work with the State emergency management agency and FEMA to assess repairs needed to structures and appropriate timelines to do so. If there is not imminent hazard, additional time would likely be allowed for repairs.

Councilmember Harris stated that she had questioned the term "attractive nuisance" during previous readings of this ordinance and she was going to withdraw that concern at this time.

Councilmember Burkman stated the ordinance seems to strike a fair balance in addressing unfit building issues and still being flexible.

Mayor Leavitt stated that he supported the ordinance as taxpayers should not have to foot the bill for cases of negligent property owners.

**Motion** by Councilmember Burkman, seconded by Councilmember Smith, and carried unanimously to approve Ordinance M-4047. *(Sree Thirunagari, Building Office, 487-7838; Judy Zeider, Chief Assistant City Attorney, 487-8521)*

**5. RESOLUTION OF INTENT TO ESTABLISH A LOCAL IMPROVEMENT DISTRICT**  
(Staff Report 031-13)

Matt Ransom, Project Development and Policy Manager, provided staff comments.

**A RESOLUTION** of the City Council of Vancouver, Washington, declaring the intention of the Council to order the formation of a local improvement district for the construction and installation of improvements within the boundaries of said proposed local improvement district; setting forth the nature and territorial extent of such proposed improvements; describing the boundaries thereof; and fixing a date, time and place for a public hearing on the formation of the proposed local improvement district.

**Summary**

*On December 27, 2012, the Federal Railroad Administration (FRA) approved a Notice of Intent application submitted by the City of Vancouver to establish a Quiet Zone at three public and one private railroad crossings at the following locations: SE 139<sup>th</sup> Avenue, SE 144<sup>th</sup> Avenue (private), SE 147<sup>th</sup> Avenue, and, SE 164<sup>th</sup> Avenue. Upon completion of construction the City can notify the FRA and the BNSF Railway (BNSF) that a train horn quiet zone (THQZ) has been established.*

*Beginning in 2004, staff began tracking pending change to Federal law which ultimately established the current statutes and rules that regulate train horns at public railroad crossings. In 2005, staff completed a first round of technical studies and made a recommendation to the City Manager in May 2005 regarding implementation of train horn quiet zones in Vancouver. The primary recommendation was "should project proponents wish to pursue the THQZ, staff recommends that Project proponents establish a Local Improvement District (LID)" to fund required improvements. A community forum was held regarding this recommendation and notice of the final staff report was circulated to interested residents and neighborhood associations.*

*In response to the public process to date, the LID statute provides for two methods to formally "initiate" the establishment of an LID. The two methods are: formal petition; and, Resolution of Intent. Staff is recommending, based on demonstrated support by affected residents, that the Council initiate the LID through adoption of the Resolution of Intent.*

*Adoption of the proposed Resolution does not create the LID, rather the Resolution satisfies the following: declaring the intention of the Council to order the formation of an LID to construct and install improvements within the described boundary, setting forth the LID boundary, and fixing a date/time/place for a public hearing on the LID Formation.*

*Establishment of an LID may require interim financing of certain costs associated with construction of the proposed street improvements. Upon completion of all construction activities, it is the intent of staff to recommend conversion of the interim financing to long-term debt through the issuance of bonds (or other), which are repaid over time through the collection of annual assessments authorized by the LID.*

*The construction and other costs associated with this LID will be brought forward in the 2013 spring supplemental budget for authorization by Council. Staff currently estimates these costs to equal approximately \$818,000. These costs will be paid through the Transportation Capital Fund 330.*

Mr. Ransom provided an overview of the LID provisions and the process leading up to this point.

Council spoke at length regarding the projected construction costs, the tiered assessments, and the potential pros and cons for the City back-stopping any cost overruns

Mr. Ransom explained the cost projection is conservative, but the final cost and therefore the final assessed payments would not be determined until construction is completed.

Mayor Leavitt opened the public hearing and received the following testimony:

- Roger Parsons, Vancouver, representing the East Vancouver Train Horn Noise Advisory Committee, thanked City staff for their work on this issue over the years. He commented on the number of trains that pass by this area and stated that more properties than the assessed parcels would benefit from this quiet zone. He stated the surveys with more than 80 percent showing in favor of the quiet zone are proof of the overwhelming support for the LID.
- Serena Lucey, E. Vancouver Train Horn Quiet Zone Advisory Committee member and Rivercrest Homeowners' Association, stated there is overwhelming support for this LID within her HOA.
- Ginger Metcalf, Vancouver, representing Identity Clark County, stated this project is a model for how citizens can work with a municipality to take action on an issue.
- Rick Terrell, Vancouver, spoke in support of the LID, and stated thousands of residents would benefit from the quiet zone.
- Floyd Frakes, Vancouver, spoke in support of the LID and thanked the City for the contribution of years of staff time.
- Bob Byrd, Vancouver, spoke in support of the LID.
- Susan Tripp, Vancouver, spoke in support of the LID.
- Tom Thomas, Vancouver, spoke in support of the LID.
- Tom Kingzett, Vancouver, spoke in support of the LID, noting that the train horn noise is a major quality of life issue.
- Michael Higgins, Vancouver, spoke in support of the LID.
- Rolan Tripp, Vancouver, Vancouver, spoke in support of the LID.
- Steve Prickett, Vancouver, spoke in support of the LID.



- Nancy Pound, Vancouver, representing Topper Landing in the Chelsea Neighborhood, expressed disappointment that her neighborhood had been left out of the proposed quiet zone boundaries. She stated her neighborhood would likely be working toward the same goal.

There being no further testimony, Mayor Leavitt closed the public hearing.

Councilmember Harris asked about the situation for Topper Landing. Mr. Ransom explained this particular crossing is a private one, and therefore the City has no jurisdiction over it, although it was included in the 2005 recommendations. Because it is private, it is regulated by different standards, and the recommendation has been for the neighborhood to continue to self-assess and work toward implementing some of the mitigating tools available to them.

Councilmember Harris stated the community went through a similar thing several years ago regarding airplane noise, and she thanked the citizens for staying engaged.

Councilmember Stewart noted that the railroad has some dominion, which they exercise making it difficult to negotiate with them at times. But she expressed her thanks to City staff for engaging with them to help bring about this resolution. She noted that safety is the most important issue.

Councilmember Smith thanked the citizens for being involved.

Councilmember Burkman thanked the citizens for hanging in there for several years.

Councilmember Hansen noted that he lived in the area for about a year and this quiet zone is definitely necessary.

Councilmember Turlay asked how many other such crossings exist that might need addressed. Mr. Ransom stated the only other one really would be the Chelsea Neighborhood crossing. Councilmember Turlay stated he would support the LID due to the quality of life aspect.

Mayor Leavitt stated his appreciation for all involved in bringing this issue to a resolution. He stated this is a fine example of how the neighborhoods can work with the City.

**Motion** by Councilmember Harris, seconded by Councilmember Smith, and carried unanimously to adopt Resolution of Intent M-3789 to initiate the formation of a Local Improvement District. *(Matt Ransom, Project Development and Policy Manager, 487-7707)*

Mayor Leavitt recessed the meeting at 9:18 p.m.

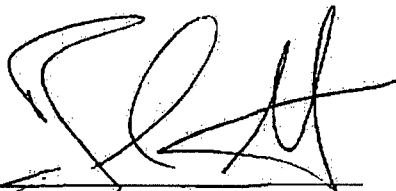
Mayor Leavitt reconvened the meeting at 9:23 p.m.

#### **COMMUNICATIONS**

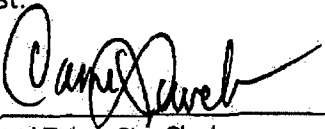
- A. From the Council
- B. From the Mayor
- C. From the City Manager

ADJOURNMENT

10:06 p.m.

  
\_\_\_\_\_  
Timothy D. Leavitt, Mayor

Attest:

  
\_\_\_\_\_  
R. Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk

Meetings of the Vancouver City Council are electronically recorded on audio and videotapes. The audio tapes are kept on file in the office of the City Clerk for a period of six years.

AFFIDAVIT

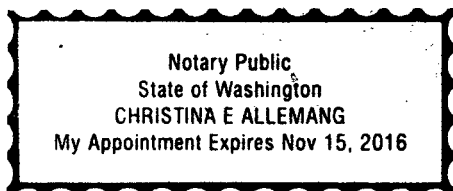
STATE OF WASHINGTON )  
 ) ss.  
COUNTY OF CLARK )

The undersigned affiant, being first duly sworn, on oath deposes and says:

1. My name is R. Lloyd Tyler.
2. I am the duly chosen, qualified and acting City Clerk of the City of Vancouver, Washington.
3. Attached are Affidavits of Publishing notices of the hearing for formation of Local Improvement District No. 545 to the owners in the Local Improvement District and to adjoining owners and a copy of the notice.

R. Lloyd Tyler  
(Signature of Affiant)

SUBSCRIBED AND SWORN TO before me this 19<sup>th</sup> day of September, 2014.



Christina E. Allemang  
(Print/Type Name) CHRISTINA E ALLEMANG  
NOTARY PUBLIC in and for the State of  
Washington, residing at Clark Co.  
My commission expires 11/15/2016

Affidavit of Publication  
STATE OF WASHINGTON)

) ss:  
County of Clark )

Columbian

CHRISTINA ALLEMANG  
CVAN-CITY VANCOUVER-L  
PO BOX 1995  
VANCOUVER WA 98668-1995

REFERENCE: 70251 LID 545 TRAIN QUIET  
3238422 PUBLIC HEARING NOTIC

I, the undersigned say,

That I am over the age of eighteen and not interested in the above entitled matter; that I am now, and at all time embraced in the publication herein mentioned, was, the principal clerk of the printer of The Columbian, a daily newspaper printed, published and circulated in the said county and adjudged a newspaper of general circulation by the Superior Court of the County of Clark, State of Washington, under Proceeding No. 802006715; that the advertisement, of which the annexed is a true printed copy, was published in the above-named newspaper on the following dates, to wit:

**PUBLIC HEARING NOTICE**  
**Formation of Local Improvement District (LID) 545 to Facilitate the East Vancouver Train Horn Quiet Zone**  
**AN ORDINANCE** of the City of Vancouver, Washington, ordering certain local improvements and creating a local improvement district; providing for the payment of the cost of improvements by special assessments; creating a local improvement district fund; and providing for issuance and sale of local improvement district bonds and interim financing warrants or notes.  
The Council has set **Monday, March 20, 2013**, as the date of hearing at the hour of **7:00 p.m.** in the City Hall Council Chambers, 415 W. 6th Street, Vancouver, Washington, as the time and place when said matter shall be heard and considered for final passage. At this time, all interested parties may appear and be heard.  
City Hall is served by C-tran routes 2, 3, 4, 25, 30, 32, 37, 39, 44 and 105 Express. Please call C-tran at (360) 695-0123 for information on times, fares, and routes.  
This notice is published pursuant to City Charter Section 2.13, RCW 35.22.288 and Resolution M-3053. A free copy of the full text of the proposed ordinance will be sent to anyone who requests one by calling the City Clerk's office at (360) 487-8448.  
**CARRIE LEWELLEN, DEPUTY CITY CLERK**  
**CITY OF VANCOUVER**  
May 17 480384

PUBLISHED ON: 05/17

TOTAL COST: 76.97  
FILED ON: 05/17/13

I Certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signature Andrea Buskett

## AFFIDAVIT OF MAILING

The undersigned, being duly sworn on oath, certifies that on March 29, 2013 I caused the attached notice to be mailed by first class mail, postage prepaid, by delivering the same to the U.S. Post Office for deposit in the United States Mail, properly addressed to the owners or reputed owners of all lots, tracts and parcels of land within the Local Improvement District No. 545 of the City of Vancouver, directed to the addresses shown on the rolls of the Clark County Assessor.

Julie Spurgeon  
Signature  
Mailroom Assistant  
Title

Sworn to before me this 29 day of March, 2013.

[Seal or Stamp]



Margaret A. Furno  
Notary Public  
Margaret A. Furno  
[Printed Name]  
My appointment expires: 4-15-14



City of Vancouver • P.O. Box 1995 • Vancouver, WA 98668-1995  
[www.cityofvancouver.us](http://www.cityofvancouver.us)

March 29, 2013

## ***Train Horn Noise Quiet Zone – East Side Rail Corridor Local Improvement District Formation Notice***

Dear Neighbor,

On Monday, March 18, the Vancouver City Council approved a Resolution of Intent to form a Local Improvement District (LID) for a Train Horn Quiet Zone in East Vancouver. The formation of this LID would span railroad crossings from Southeast 139th Avenue to Southeast 164th Avenue and allow 467 property owners in the affected area to fund approved safety improvements and share in the costs, along with the benefits.

For many years, the City of Vancouver has worked with residents on the east side of Vancouver to help quiet train horns. Working with the Federal Railroad Administration (FRA), interested neighbors and others, the City has been investigating the feasibility of forming a train horn quiet zone in east Vancouver. Under Washington state law, a Local Improvement District is a tool that allows property owners to fund a public improvement that benefits them all and share the cost. LIDs are commonly used to finance roadway, street light and utility installations where those who directly benefit from the improvement, pay for the improvement.

This letter serves as an official notice of the adoption of resolution of intention to create a Local Improvement District. This letter also provides notice of the upcoming hearing associated with this process.

**LID Formation Hearing**  
**Train Horn Noise Quiet Zone – East Vancouver**  
Wednesday, April 17, 2013  
6 p.m.  
City of Vancouver, City Hall Council Chambers (2nd Floor)  
415 West 6th Street  
Vancouver, Washington 98660

Please refer to the attached formal notice regarding the public hearing and access additional information at the City's East Vancouver Train Horn Noise website: [www.cityofvancouver.us/trainhorns/east](http://www.cityofvancouver.us/trainhorns/east).

Sincerely,

Brian K. Carlson, P.E.  
Public Works Director  
City of Vancouver

**NOTICE OF ADOPTION OF RESOLUTION OF INTENTION  
TO CREATE AND NOTICE OF HEARING ON CREATION OF  
LOCAL IMPROVEMENT DISTRICT**

**NOTICE IS HEREBY GIVEN** that on March 18, 2013, the City Council of Vancouver, Washington (the "District"), adopted Resolution No. M-3789 declaring its intention to create a local improvement district ("LID") and to order the construction of certain improvements within said LID. The boundaries of the proposed LID are as set forth in that resolution.

**NOTICE IS HEREBY GIVEN** to interested parties regarding an upcoming public hearing and an invitation to appear before a Hearings Examiner to offer oral testimony, and submit written statements for the case record regarding the proposed LID formation.

**Hearing Date:** April 17, 2013

**Hearing Time:** 6:00 PM

**Hearing Location:** City of Vancouver Council Chambers, 2nd Floor of City Hall  
415 W 6th Street.

**Hearing Action:** On Wednesday, April 17, 2013 the Hearings Examiner shall hear all matters relating to such LID formation and improvements, and for determining the method of payment thereof. Persons desiring to object to the improvements and the formation of the proposed LID may appear at the hearing to state their views.

The proposed improvements consist of the following and are generally described as:

- SE 139th Avenue public crossing (090090W): installation of median channelization devices; installation of new and replacement of existing street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work;
- Private crossing (090091D) in the vicinity of SE 144th Avenue / Evergreen Highway intersection: removal of sight obstructions and installation of enhanced stop signs and related traffic signs and markings;
- SE 147th Avenue public crossing (090092K): installation of median channelization devices; installation of new street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work; and,
- SE 164th Avenue public crossing (090093S): roadway shoulder widening and stormwater collection, replace adjacent driveway transitions, installation of retaining walls, installation of median channelization devices, incidental maintenance and mailbox relocation.

The estimated cost of these improvements, and other expenses in connection with the improvements, is \$818,340, of which 100% shall be paid by special assessments levied against the property within the proposed LID specifically benefited by the proposed improvements. Actual assessments may vary from assessment estimates so long as they do not exceed a figure equal to the increased true and fair value the improvement adds to the property.

The estimated amount of the cost and expense of such improvements to be borne by and assessed against the described lot, tract or parcel of land located in Vancouver, Washington, of which you are the owner or reputed owner as shown on the tax rolls of the Clark County Assessor, is as stated below.

Attest:

Carrie Lewellen  
Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk

**Name of Owner:**

**Legal Description of Property:**

**Estimated Amount of Assessment**  
**Against the Foregoing Property:**

---

Information regarding the proposed LID may be examined on the City's web page listed below; or at City Hall located at 415 W 6th Street Vancouver, Washington, between the hours of 8 AM and 5 PM, Monday through Friday. Vancouver City Hall is served by C-TRAN. Call C-Tran for trip planning and schedule information at (360) 695-0123.

Please contact us if you have more questions.

**Web Page:** [www.cityofvancouver.us/trainhorns/east](http://www.cityofvancouver.us/trainhorns/east)

**Phone:** 360-487-7130, Public Works Administration

**Mailing Address:** PO Box 1995, Vancouver WA, 98668-1995



# Local Improvement District Formation Notice

## LID FORMATION HEARING

**Train Horn Noise Quiet Zone – East Vancouver**

Wednesday, April 17, 2013

6 p.m.

City of Vancouver

City Hall Council Chambers, 2nd Floor

415 West 6th Street

Vancouver, Washington 98660



*City Hall is served by C-TRAN routes 3, 4, 44 and the 105 Express. Bus schedules are available at City Hall and other public buildings. You may reach C-TRAN at 695-0123 for information on times, fares, and routes.*

### Additional information is available as follows:

- **STAFF REPORT** - The Staff Report, with all technical analyses used to evaluate the proposed LID boundary, assessment method and determination of special benefits, is available for viewing and download at the following web site:  
**[www.cityofvancouver.us/trainhorns/east](http://www.cityofvancouver.us/trainhorns/east)**
- **PUBLIC COMMENT AT LID FORMATION HEARING**  
An informational table and staff will be available at the public hearing to answer general questions regarding the proposed LID. There is no need to submit written or verbal testimony at the public hearing if you are simply seeking general project information. However, if you intend to protest the LID boundary, assessment methodology or special benefit determination, you will need to submit a written statement and rationale for a protest at the public hearing.



SERIAL_NUM	OWNER	OWNER ADDR	OWNCITY	OWNSTATE	OWNZIP	SITADDR	TIER	Est Amt - Lump Sum
92008120	ALCO HOLDINGS LLC	PO BOX 579	CENTRALIA	WA	98531	3707 SE 147TH CT, VANCOUVER, 98683	1	\$2,478
114784202	ALEGRIA ARTURO	13809 SE 35TH ST	VANCOUVER	WA	98683	13809 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
92008012	ALKIN VICTOR G	15207 SE EVERGREEN HWY	VANCOUVER	WA	98683	15207 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
122144000	AMAYA JULIAN	16211 SE EVERGREEN HWY	VANCOUVER	WA	98683	16211 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784328	AMY MERRILEE O TRUSTEE	3809 SE 142ND CT	VANCOUVER	WA	98683	3809 SE 142ND CT, VANCOUVER, 98683	2	\$1,735
92008192	ANDERSON DALE E & ANDERSON LELA L	14707 SE RIVERSIDE DR	VANCOUVER	WA	98683	14607 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
126747000	ANDERSON DALE E & ANDERSON LETA L TRUSTEES	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	16933 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92008196	ANDERSON DALE E & ANDERSON LETA TRUSTEE	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	14707 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
126694008	ARTHUR STEPHEN D & ARTHUR REBECCA A	4324 SE 166TH CT	VANCOUVER	WA	98683	4324 SE 166TH CT, VANCOUVER, 98683	3	\$744
114784340	ASHE NEAL & ASHE SHARON TRUSTEE	14118 SE 35TH ST	VANCOUVER	WA	98683	14118 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
122157005	BACK W D & BACK JONES M E	4009 SE 158TH CT	VANCOUVER	WA	98683	4009 SE 158TH CT, VANCOUVER, 98683	3	\$744
114784020	BAKER JOHN A & BAKER KIMBERLY S	13706 SE 35TH ST	VANCOUVER	WA	98683	13706 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784286	BARNES ARTHUR H	14014 SE 38TH ST	VANCOUVER	WA	98683	14014 SE 38TH ST, VANCOUVER, 98683	3	\$744
114784254	BARRY CYNTHIA U	14021 SE 35TH LOOP	VANCOUVER	WA	98683	14021 SE 35TH LOOP, VANCOUVER, 98683	2	\$1,735
114784182	BASHKINGY GEORGE R & BASHKINGY THERESA	13615 SE 35TH ST	VANCOUVER	WA	98683	13615 SE 35TH ST, VANCOUVER, 98683	2	\$1,735
126709000	BAUMAN JOHN C & BAUMAN DEBRA TRUSTEE	202 E MCLOUGHLIN BLVD	VANCOUVER	WA	98683	16621 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784190	BAY MARGARET C	13701 SE 35TH ST	VANCOUVER	WA	98683	13701 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
122585000	BEAR ROSS & BEAR CHRISTINE	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	3603 SE 144TH CT, VANCOUVER, 98683	1	\$2,478
92009798	BEATTY THOMAS & BEATTY CARMEN M	16009 SE RIVERSHORE DR	VANCOUVER	WA	98683	16009 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784244	BEAULIEU JOHN ARTHUR & JACKSON-BEAULIEU DENISE	14013 SE 35TH LOOP	VANCOUVER	WA	98683	14013 SE 35TH LOOP, VANCOUVER, 98683	2	\$1,735
114784160	BECK CARRIE	13818 SE 36TH ST	VANCOUVER	WA	98683	13818 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
122358005	BEEM JOHN & BEEM CHERYL	15407 SE EVERGREEN HWY	VANCOUVER	WA	98683	15407 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92009902	BELL MILO D & BELL MARJORIE A	3900 SE 154TH CT	VANCOUVER	WA	98683	3900 SE 154TH CT, VANCOUVER, 98683	3	\$744
114784264	BENNINGER KATHLEEN A S TRUSTEE	14029 SE 35TH LOOP	VANCOUVER	WA	98683	14029 SE 35TH LOOP, VANCOUVER, 98683	3	\$744
122151000	BERRY THOMAS JOE & MONTGOMERY DANA LEE	16101 SE EVERGREEN HWY	VANCOUVER	WA	98683	16101 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92008066	BICKMORE BRYAN R TRUSTEE	14814 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14814 SE NORTHSHORE CIR, VANCOUVER, 98683	2	\$1,735
92009814	BIGONI LEANN M	15509 SE 40TH CIR	VANCOUVER	WA	98683	15509 SE 40TH CIR, VANCOUVER, 98683	2	\$1,735
114784302	BIRCH PETER & BIRCH DEANNA H	PO BOX 87280	VANCOUVER	WA	98687	13915 SE 38TH ST, VANCOUVER, 98683	3	\$744
114784208	BISAILLON PHILIP E	PO BOX 266	VANCOUVER	WA	98666	3510 SE 139TH AVE, VANCOUVER, 98683	1	\$2,478
126692000	BLETH PETER C & BLETH RAE ANN TRUSTEE	16420 SE MCGILLIVRAY BLVD #1	VANCOUVER	WA	98683	17005 SE EVERGREEN HWY, VANCOUVER, 98683	3	\$744
92008072	BONAWITZ JOE S & BONAWITZ JOANN TRUSTEE	14807 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14807 SE NORTHSHORE CIR, VANCOUVER, 98683	1	\$2,478
122175000	BORITS SIMION & BORITS VESALINA	3921 SE 157TH AVE	VANCOUVER	WA	98683	3921 SE 157TH AVE, VANCOUVER, 98683	3	\$744
122137000	BOURDEAU DENNIS & BOURDEAU PATRICIA	16001 SE EVERGREEN HWY	VANCOUVER	WA	98683	16001 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
126691000	BOWERS MICHAEL E & BOWERS SHELLEY E	16707 SE EVERGREEN HWY	VANCOUVER	WA	98683	16707 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784114	BRADLEY SUSAN G	13708 SE 37TH ST	VANCOUVER	WA	98683	13708 SE 37TH ST, VANCOUVER, 98683	3	\$744
122643005	BRAINARD SHARON L TRUSTEE	3506 SE 144TH CT	VANCOUVER	WA	98683	3506 SE 144TH CT, VANCOUVER, 98683	2	\$1,735
114784138	BRAUER WM C & BRAUER CAROLYN I TRUSTEE	13709 SE 36TH ST	VANCOUVER	WA	98683	13709 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
114784384	BREDL JAY & BREDL SUSAN L TRUSTEES	14018 SE 35TH LOOP	VANCOUVER	WA	98683	14018 SE 35TH LOOP, VANCOUVER, 98683	2	\$1,735
92008064	BRENT KEZAR & SCOTT-KEZAR RITA	14902 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14902 SE NORTHSHORE CIR, VANCOUVER, 98683	3	\$744
92008104	BRISTOL DAVID & BRISTOL REBECCA	14611 SE RIVERCREST DR	VANCOUVER	WA	98683	14611 SE RIVERCREST DR, VANCOUVER, 98683	3	\$744
92008118	BRODEUR JONATHAN & BRODEUR SUSAN	3612 SE 147TH CT	VANCOUVER	WA	98683	3612 SE 147TH CT, VANCOUVER, 98683	1	\$2,478
126706000	BROOKING ANDREW & BROOKING LADONNA	1738 S DAWSON ST	SEATTLE	WA	98108		1	\$2,478
122379000	BROWN AARON W	15210 SE EVERGREEN HWY	VANCOUVER	WA	98683	15210 SE EVERGREEN HWY, VANCOUVER, 98683	3	\$744
122365012	BROWN BRUCE C & BROWN BARBARA A	15377 SE RIVERSHORE DR	VANCOUVER	WA	98683	15377 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784356	BROWN JEFFREY R & BROWN DEBORAH L	14016 SE 35TH ST	VANCOUVER	WA	98683	14016 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
92008060	BROWN JEFFREY RAYMOND & BROWN CONSTANCE M	14917 SE RIVERCREST DR	VANCOUVER	WA	98683	14917 SE RIVERCREST DR, VANCOUVER, 98683	3	\$744
114784368	BROWN RONALD E & BROWN PAULA R	2224 LITTLER LN APT 4	LAKE HAVASU CITY	AZ	86406	14004 SE 35TH LOOP, VANCOUVER, 98683	1	\$2,478
114784088	BRUENER W MICHAEL & DELICH DIANA L TRUSTEES	13813 SE 37TH ST	VANCOUVER	WA	98683	13813 SE 37TH ST, VANCOUVER, 98683	3	\$744
92008052	BRUNGARDT H D & BRUNGARDT P J TRUSTEE	14809 SE RIVERCREST DR	VANCOUVER	WA	98683	14809 SE RIVERCREST DR, VANCOUVER, 98683	3	\$744
114784058	BUCEK ELLEN E	13521 SE 37TH ST	VANCOUVER	WA	98683	13521 SE 37TH ST, VANCOUVER, 98683	3	\$744
122607000	BURT ROBERT J & BURT REBECCA TRUSTEE	908 COLLEGE AVE	MENLO PARK	CA	94025		3	\$744
114784052	BYRD ROBERT M	13507 SE 37TH ST	VANCOUVER	WA	98683	13507 SE 37TH ST, VANCOUVER, 98683	3	\$744
122370000	BYRER THOMAS T & BYRER CATHARINE K	15208 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15208 SE EVERGREEN HWY, VANCOUVER, 98683	2	\$1,735
122365008	CALDWELL RONALD L & CALDWELL LINDA D	4902 DANDY TRAIL	INDIANAPOLIS	IN	46254	15421 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784082	CALDWELL RONALD L & CALDWELL LINDA D	4902 DANDY TRL	INDIANAPOLIS	IN	46254	13801 SE 37TH ST, VANCOUVER, 98683	3	\$744
114784038	CARLSON RONALD D & CARLSON KYMERY A	3401 SE 136TH CT	VANCOUVER	WA	98683	3401 SE 136TH CT, VANCOUVER, 98683	1	\$2,478



SERIAL_NUM	OWNER	OWNER ADDR	OWNCITY	OWNSTATE	OWNZIP	SITADDRS	TIER	Est Amt -Lump Sum
114784060	CARPENTER JIM C & CARPENTER P JEAN	13601 SE 37TH ST	VANCOUVER	WA	98683	13601 SE 37TH ST, VANCOUVER, 98683	3	\$744
122123010	CARPENTER RICHARD VINCENT & CARPENTER SANDRA L	4315 SE 159TH CT	VANCOUVER	WA	98683	4315 SE 159TH CT, VANCOUVER, 98683	1	\$2,478
122575004	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3620 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575026	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3515 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575028	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3519 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575032	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3605 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575034	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3611 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575006	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3616 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575008	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3612 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
114784030	CASSIE GORDON J	7632 NE HAZEL DELL AVE	VANCOUVER	WA	98665	13616 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
92010892	CHAMBERS DAVID E & CHAMBERS MAUREEN A TRUSTEE	15603 SE RIVERSHORE DR	VANCOUVER	WA	98683	15603 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784166	CHANDRAN REKHA	13806 SE 36TH ST	VANCOUVER	WA	98683	13806 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
122585005	CHANG SUN & CHANG MICHAEL	3515 SE 144TH CT	VANCOUVER	WA	98683	3515 SE 144TH CT, VANCOUVER, 98683	1	\$2,478
114784136	CHRISTEN DEBORAH L	13619 SE 36TH ST	VANCOUVER	WA	98683	13619 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
92008116	CHUMBLEY RALPH & CHUMBLEY TRACY	3606 SE 147TH CT	VANCOUVER	WA	98683	3606 SE 147TH CT, VANCOUVER, 98683	2	\$1,735
126695000	CLEAVELAND DAVID V ETAL	4539 SE 164TH AVE	VANCOUVER	WA	98683	4539 SE 164TH AVE, VANCOUVER, 98683	3	\$744
126714000	CLEAVELAND JOHN AUMAN	1405 SE 8TH AVE	PORTLAND	OR	97214	4541 SE 164TH AVE, VANCOUVER, 98683	3	\$744
92009908	CLINK DEREK	1375 PINELLAS BAYWAY S APT 4	SAINT PETERSBURG	FL	33715	3903 SE 154TH CT, VANCOUVER, 98683	2	\$1,735
114784370	COBB JOHN R & COBB REBECCA B	2660 HAYDEN BRIDGE RD	SPRINGFIELD	OR	97477	14021 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784012	COLLINS CONNIE COLLETTE	13800 SE 35TH ST	VANCOUVER	WA	98683	13800 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
126690000	COMBS RALPH LON & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682	16405 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
122122000	COMBS RALPH LON & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682		1	\$2,478
126694006	CONDE JON R & CONDE TINA L	4328 SE 166TH CT	VANCOUVER	WA	98683	4328 SE 166TH CT, VANCOUVER, 98683	3	\$744
122155000	COONROD JACK R	15700 SE EVERGREEN HWY	VANCOUVER	WA	98683	15700 SE EVERGREEN HWY, VANCOUVER, 98683	2	\$1,735
114784014	CORNETT KATHERINE	13720 SE 35TH ST	VANCOUVER	WA	98683	13720 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
122365010	COX TERRIE L & COX IVER E	15399 SE RIVERSHORE DR	VANCOUVER	WA	98683	15399 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92008976	CREWS PROPERTIES LLC	3811 SE 153RD ST	VANCOUVER	WA	98683	3811 SE 153RD CT, VANCOUVER, 98683	3	\$744
122135000	CROCKER RICHARD H	12614 SE 10TH ST	VANCOUVER	WA	98683	4313 SE 164TH AVE, VANCOUVER, 98683	1	\$2,478
114784034	CUNNINGHAM JAMES E	3407 SE 136TH CT	VANCOUVER	WA	98683	3407 SE 136TH CT, VANCOUVER, 98683	1	\$2,478
114784704	CURRY ROBIN C TRUSTEE	13402 SW SILVER CIRCLE	VANCOUVER	WA	98683	13402 SE SILVER CIR, VANCOUVER, 98683	2	\$1,735
122643010	DAILEY MARK & FIGUEROA M ELENA	3514 SE 144TH CT	VANCOUVER	WA	98683	3514 SE 144TH CT, VANCOUVER, 98683	1	\$2,478
92008638	DATLOFF JOEL & DATLOFF LINDA	3810 SE 152ND CT	VANCOUVER	WA	98683	3810 SE 152ND CT, VANCOUVER, 98683	2	\$1,735
122109000	DAUBENSPECK JAMIE J & DAUBENSPECK REBECCA L	4515 SE 164TH AVE	VANCOUVER	WA	98683	4515 SE 164TH AVE, VANCOUVER, 98683	1	\$2,478
126694004	DAVIDSON BRIAN MICHAEL & DAVIDSON (CHRISTOPHERSEN) ERIN K	4332 SE 166TH CT	VANCOUVER	WA	98683	4332 SE 166TH CT, VANCOUVER, 98683	3	\$744
92008206	DAVIS GERALD & DAVIS ROBERTA	6922 NE FOURTH PLAIN BLVD	VANCOUVER	WA	98661	14915 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784078	DAWSON AUSTIN CYNTHIA TRUSTEE	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	13715 SE 37TH ST, VANCOUVER, 98683	3	\$744
114784096	DAWSON JAMES & DAWSON DIANNE	3610 SE 139TH AVE	VANCOUVER	WA	98683	3610 SE 139TH AVE, VANCOUVER, 98683	3	\$744
122365028	DAWSON-AUSTIN CYNTHIA L	15217 SE RIVERSHORE DR	VANCOUVER	WA	98683	15217 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92008194	DEFREES MICHAEL & DEFREES CRISTI D	14657 SE RIVERSHORE DR	VANCOUVER	WA	98683	14657 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784102	DELA ROSA JOE ISSAC	13800 SE 37TH ST	VANCOUVER	WA	98683	13800 SE 37TH ST, VANCOUVER, 98683	3	\$744
122158000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683	16012 SE EVERGREEN HWY, VANCOUVER, 98683	3	\$744
122160000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$744
114784098	DIEHL JEREMY H & DIEHL CHRISTINA M	13810 SE 37TH ST	VANCOUVER	WA	98683	13810 SE 37TH ST, VANCOUVER, 98683	3	\$744
126696000	DILLEY LAURA E	16609 SE EVERGREEN HWY	VANCOUVER	WA	98683	16609 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
126696010	DILLEY TIMOTHY & DILLEY LAURA	12611 NE 99TH ST APT E29	VANCOUVER	WA	98682		1	\$2,478
114784090	DINA JAMES JR & DINA CHIRAPUN	4 FISKE RD	LEXINGTON	MS	2420	3702 SE 139TH AVE, VANCOUVER, 98683	3	\$744
114784174	DIVINE JEFFREY M	13712 SE 36TH ST	VANCOUVER	WA	98683	13712 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
92008013	DOLAN JOHN & DOLAN VIOLET	15201 SE EVERGREEN HWY	VANCOUVER	WA	98683	15201 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
122358000	DOSCH MURRAY W & DOSCH MARY K TRUSTEE	15409 SE EVERGREEN HWY	VANCOUVER	WA	98683	15409 SE EVERGREEN HWY, VANCOUVER, 98683	2	\$1,735
114784148	DOUGLASS GARY R & DOUGLASS TANIS W	13801 SE 36TH ST	VANCOUVER	WA	98683	13801 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
92008636	DUDLEY WILLIAM & DUDLEY EDRA	3806 SE 152ND CT	VANCOUVER	WA	98683	3806 SE 152ND CT, VANCOUVER, 98683	3	\$744
114784280	DUNN JOANNA E & DUNN ELISABETH	PO BOX 1301	LAKE OSWEGO	OR	97035	14108 SE 38TH ST, VANCOUVER, 98683	2	\$1,735
126694032	DURGIN EDWARD C & DURGIN JILL P	4331 SE 166TH COURT	VANCOUVER	WA	98683	4331 SE 166TH CT, VANCOUVER, 98683	2	\$1,735
92008038	EGUCHI HARU K TRUSTEE	15008 SE NORTHSHORE DR	VANCOUVER	WA	98683	15008 SE NORTHSHORE DR, VANCOUVER, 98683	3	\$744
122585010	ELLERTSON DON & ELLERTSON CHRISTY ANN	3503 SE 144TH CT	VANCOUVER	WA	98683	3503 SE 144TH CT, VANCOUVER, 98683	2	\$1,735
114784216	ELLSWORTH DONALD & ELLSWORTH JANE	3700 SE 140TH COURT	VANCOUVER	WA	98683	3700 SE 140TH CT, VANCOUVER, 98683	3	\$744



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92008968	ELVES JAMES J & ELVES MARY J	3816 SE 153RD CT	VANCOUVER	WA	98683	3816 SE 153RD CT, VANCOUVER, 98683	3	\$744
92008102	ELWORTHY CAROLYN C	14601 SE RIVERCREST DR	VANCOUVER	WA	98683	14601 SE RIVERCREST DR, VANCOUVER, 98683	3	\$744
92009898	ETUKS EMANUEL E	15305 SE NORTHSHORE DR	VANCOUVER	WA	98683	15305 SE NORTHSHORE DR, VANCOUVER, 98683	3	\$744
114784146	EVERGREEN INTERNATIONAL PLAZA LLC	35001 NE 91ST AVE	LA CENTER	WA	98629	13721 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
122117000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683	4603 SE 164TH AVE, VANCOUVER, 98683	1	\$2,478
122108000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683		1	\$2,478
114784316	EVERSON RONALD & EVERSON PATRICIA	14101 SE 38TH ST	VANCOUVER	WA	98683	14101 SE 38TH ST, VANCOUVER, 98683	3	\$744
92008016	EZAT-PANAH KAMRAN & EZAT-PANAH STEPHANIE	15301 SE EVERGREEN HWY	VANCOUVER	WA	98683	15301 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784072	FADHL ROBERT & FADHL NANCY TRUSTEE	3590 ROUNDBOTTOM RD	CINCINNATI	OH	45244	13709 SE 37TH ST, VANCOUVER, 98683	3	\$744
92008076	FAKHOURY OMAR J & FAKHOURY GHADA C	14819 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14819 SE NORTHSHORE CIR, VANCOUVER, 98683	1	\$2,478
114784158	FEISTER AUTUMN LORETTA	13822 SE 36TH ST	VANCOUVER	WA	98683	13822 SE 36TH ST, VANCOUVER, 98683	1	\$2,478
114784042	FERGUSON TAMMIE	3410 SE 136TH CT	VANCOUVER	WA	98683	3410 SE 136TH CT, VANCOUVER, 98683	1	\$2,478
92010894	FOGG EDWARD L & FOGG MARIA M	15609 SE RIVERSHORE DR	VANCOUVER	WA	98683	15609 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122575030	FOREMAN DINARI G & FOREMAN JILL A	10800 SE 17TH CIR #G-88	VANCOUVER	WA	98664	3601 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
114784360	FOSSUMN STEVEN J & NELSON KATRIN A	PO BOX 6223	OLYMPIA	WA	98507	14010 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
92008018	FOSTER BARBARA K TRUSTEE	15313 SE EVERGREEN HWY	VANCOUVER	WA	98683	15313 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92010896	FOSTER GARY & FOSTER TINA	15701 SE RIVERSHORE DR	VANCOUVER	WA	98683	15701 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92009788	FRABACK ALAN L & FRABACK ANNE MARIE	15813 SE RIVERSHORE DR	VANCOUVER	WA	98683	15813 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122406000	FRAKES FLOYD & FRAKES SUSAN	14425 SE RIVERSHORE DR	VANCOUVER	WA	98683	14425 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122365006	FRANZ FINLEY ELSIE & FRANZ ROBERT W	1211 SW 5TH AVE STE #300	PORTLAND	OR	97204	15443 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784326	FRITSCH JOSEPH & FRITSCH ROXANNE	3810 SE 142ND CT	VANCOUVER	WA	98683	3810 SE 142ND CT, VANCOUVER, 98683	2	\$1,735
92010000	FRONK JOHN & CONLEY CRYSTAL	16718 SE EVERGREEN HWY	VANCOUVER	WA	98683	16718 SE EVERGREEN HWY, VANCOUVER, 98683	3	\$744
114784024	FULLARD-LEO DUDLEY L	579 AUWINA ST	KAILUA	HI	96734	13622 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
91456000	GALLIGAN JAMES D & GALLIGAN CAROLYN L	14304 SE 34TH CIR	VANCOUVER	WA	98683	14304 SE 34TH CIR, VANCOUVER, 98683	3	\$744
114784048	GANNER RAY & GANNER MAUREEN TRUSTEES	13503 SE 37TH ST	VANCOUVER	WA	98683	13503 SE 37TH ST, VANCOUVER, 98683	2	\$1,735
122165000	GARRETT STEPHEN A & GARRETT PATRICIA M	2408 SE 125TH AVE	VANCOUVER	WA	98683		1	\$2,478
114784044	GASKILL FRANKLIN DAVID & GASKILL LANETTA	3414 SE 136TH CT	VANCOUVER	WA	98683	3414 SE 136TH CT, VANCOUVER, 98683	2	\$1,735
114784212	GAZARINE HASSAN I & GAZARINE DEBORAH	3703 SE 140TH CT	VANCOUVER	WA	98683	3703 SE 140TH CT, VANCOUVER, 98683	3	\$744
126694024	GETCH KEVIN T & GETCH JENNIFER R ETAL	4305 SE 166TH CT	VANCOUVER	WA	98683	4305 SE 166TH CT, VANCOUVER, 98683	3	\$744
122132000	GIBSON CAMERON	16208 SE EVERGREEN HWY	VANCOUVER	WA	98683	16208 SE EVERGREEN HWY, VANCOUVER, 98683	3	\$744
114784152	GINN RICHARD & GINN SHIRLEY	13811 SE 36TH ST	VANCOUVER	WA	98683	13811 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
114784016	GOODWIN KRISTI V & GOODWIN JEREMY M	13716 SE 35TH ST	VANCOUVER	WA	98683	13716 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784124	GORMAN MICHAEL	13600 SE 37TH ST	VANCOUVER	WA	98683	13600 SE 37TH ST, VANCOUVER, 98683	3	\$744
92008014	GOULD RYAN	15209 SE EVERGREEN HWY	VANCOUVER	WA	98683	15209 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
122157000	GRAHAM CHARLES & GRAHAM LISA	4107 SE 158TH CT	VANCOUVER	WA	98683	4107 SE 158TH CT, VANCOUVER, 98683	2	\$1,735
92008646	GRAHAM JAMES L	3807 SE 152ND CT	VANCOUVER	WA	98683	3807 SE 152ND CT, VANCOUVER, 98683	3	\$744
114784304	GRATTAN RUSSELL J & ELLIS JEANNETTE M	13921 SE 38TH ST	VANCOUVER	WA	98683	13921 SE 38TH ST, VANCOUVER, 98683	3	\$744
92009808	GRAY PETER G 70% INT	16215 SE RIVERSHORE DR	VANCOUVER	WA	98683	16215 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92009904	GRAY POONEH E TRUSTEE	3902 SE 154TH CT	VANCOUVER	WA	98683	3902 SE 154TH CT, VANCOUVER, 98683	2	\$1,735
122156004	GREEN BRYAN & GREEN JENNIFER	4124 SE 162ND CT	VANCOUVER	WA	98683	4124 SE 162ND CT, VANCOUVER, 98683	3	\$744
122375000	GREENE PETER B & GREENE CATHERINE D	PO BOX 656	LEWISTON	ID	83501	15317 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92009906	GREGORY DIANE M	3905 SE 154TH CT	VANCOUVER	WA	98683	3905 SE 154TH CT, VANCOUVER, 98683	2	\$1,735
114784372	GREIG RYAN & GREIG KIMBERLY	14038 SE 35TH LOOP	VANCOUVER	WA	98683	14038 SE 35TH LOOP, VANCOUVER, 98683	1	\$2,478
114784206	GRUBBS SANDY L & LINDSTROM JERED F	3502 SE 139TH AVE	VANCOUVER	WA	98683	3502 SE 139TH AVE, VANCOUVER, 98683	1	\$2,478
114784258	GUSTAFSON JON OLAS & GUSTAFSON TERESE M	5502 SE WOODHAVEN ST	PORTLAND	OR	97222	14025 SE 35TH LOOP, VANCOUVER, 98683	3	\$744
122575012	H2D3V4 LP	PO BOX 87970	VANCOUVER	WA	98687	3604 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575022	H2D3V4 LP	PO BOX 87970	VANCOUVER	WA	98687	3502 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575042	H2D3V4 LP	PO BOX 87970	VANCOUVER	WA	98687		1	\$2,478
122575010	H2D3V4 LP	PO BOX 87970	VANCOUVER	WA	98687	3608 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575016	H2D3V4 LP	PO BOX 87970	VANCOUVER	WA	98687	3516 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575018	H2D3V4 LP	PO BOX 87970	VANCOUVER	WA	98687	3510 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575024	H2D3V4 LP	PO BOX 87970	VANCOUVER	WA	98687	3511 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575020	H2D3V4 LP	PO BOX 87970	VANCOUVER	WA	98687	3506 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122575002	H2D3V4 LP	PO BOX 87970	VANCOUVER	WA	98687	3624 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
122365002	HADWIN MATTHEW & HADWIN VALARIE	15487 SE RIVERSHORE DR	VANCOUVER	WA	98683	15487 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784178	HALDEMAN DENNIS & HALDEMAN ELEANOR	13700 SE 36TH ST	VANCOUVER	WA	98683	13700 SE 36TH ST, VANCOUVER, 98683	2	\$1,735



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114784296	HALL JAMES LEE & HALL VICKI L	13910 SE 38TH ST	VANCOUVER	WA	98683	13910 SE 38TH ST, VANCOUVER, 98683	3	\$744
92009802	HANNAH RICHARD & HANNAH B MARILYN	16117 SE RIVERSHORE DR	VANCOUVER	WA	98683	16101 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92009804	HANNAH RICHARD & HANNAH B MARILYN	16117 SE RIVERSHORE DR	VANCOUVER	WA	98683	16117 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92009806	HANNAH RICHARD & HANNAH B MARILYN	16117 SE RIVERSHORE DR	VANCOUVER	WA	98683	16203 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92008972	HANSEN NANCY R TRUSTEE	3819 SE 153RD CT	VANCOUVER	WA	98683	3819 SE 153RD CT, VANCOUVER, 98683	2	\$1,735
122627006	HARDESTY REBECCA B W TRUSTEE	2909 S PORTSIDE	BOISE	ID	83706		1	\$2,478
122627008	HARDESTY REBECCA B W TRUSTEE	2909 S PORTSIDE	BOISE	ID	83706		1	\$2,478
92008642	HARGIS JAMES W & HARGIS LINDA L TRUSTEES	3815 SE 152ND CT	VANCOUVER	WA	98683	3815 SE 152ND CT, VANCOUVER, 98683	2	\$1,735
122643015	HARRINGTON LAURA A	3604 SE 144TH COURT	VANCOUVER	WA	98683	3604 SE 144TH CT, VANCOUVER, 98683	1	\$2,478
92010890	HARRIS ROD A & HARRIS LINDA LEE	15515 SE RIVERSHORE DR	VANCOUVER	WA	98683	15515 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784156	HARRIS WILLIAM & HARRIS LAVINE	13823 SE 36TH ST	VANCOUVER	WA	98683	13823 SE 36TH ST, VANCOUVER, 98683	1	\$2,478
122358010	HASHEMI MASSOUD & HASHEMI AFSANEH	15403 SE EVERGREEN HWY	VANCOUVER	WA	98683	15403 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784702	HASSETT JOSEPH M	13418 SE SILVER CREEK	VANCOUVER	WA	98683	13418 SE SILVER CIR, VANCOUVER, 98683	2	\$1,735
92008010	HAWKINS SHANNON K TRUSTEE	15113 SE EVERGREEN HWY	VANCOUVER	WA	98683	15113 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92008124	HEE VERNON & HEE LESLIE	14305 NE FREMONT CT	PORTLAND	OR	97230	14705 SE RIVERCREST DR, VANCOUVER, 98683	3	\$744
92009822	HEGGE DOUG	3915 SE 155TH AVE	VANCOUVER	WA	98683	3915 SE 155TH AVE, VANCOUVER, 98683	3	\$744
126696005	HEILES KATRINA M	2530 ERWIN RD APT 411	DURHAM	NC	27705	4412 SE 166TH PL, VANCOUVER, 98683	1	\$2,478
92081000	HEILES TOD	16816 SE EVERGREEN HWY	VANCOUVER	WA	98683	16816 SE EVERGREEN HWY, VANCOUVER, 98683	2	\$1,735
114784154	HEPBURN DOUGLAS J & HEPBURN VALERIE	13817 SE 36TH ST	VANCOUVER	WA	98683	13817 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
126700000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227		2	\$1,735
126744000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227		3	\$744
114784234	HERRMANN LINDA M	13902 SE 35TH ST	VANCOUVER	WA	98683	13902 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784344	HESS STEVEN A & WILKS TERESA S	14114 SE 35TH ST	VANCOUVER	WA	98683	14114 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784068	HEWITSON MATTHEW J & HEWITSON MARSHA A TRUSTEES	13619 SE 37TH ST	VANCOUVER	WA	98683	13619 SE 37TH ST, VANCOUVER, 98683	3	\$744
92008112	HIGGINS MICHAEL & HIGGINS MARY	14608 SE 36TH CIR	VANCOUVER	WA	98683	14608 SE 36TH CIR, VANCOUVER, 98683	1	\$2,478
92009800	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16021 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122365014	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	15355 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92008098	HILL RONALD B & HILL KAREN L TRUSTEES	14513 RIVERCREST DRIVE	VANCOUVER	WA	98683	14513 SE RIVERCREST DR, VANCOUVER, 98683	3	\$744
114784108	HINDMAN JUNE	13714 SE 37TH ST	VANCOUVER	WA	98683	13714 SE 37TH ST, VANCOUVER, 98683	3	\$744
126737000	HODNEY-GOULD PATRICIA K & GOULD DAVID A	4416 SE 169TH CT	VANCOUVER	WA	98683	4416 SE 169TH CT, VANCOUVER, 98683	2	\$1,735
114784198	HOLLAND ROBERT & HOLLAND SYLVIA	13719 SE 35TH ST	VANCOUVER	WA	98683	13719 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
122148000	HOPP FRED J	2910 BRANDYWINE DR	WEST LINN	OR	97068	4212 SE 159TH CT, VANCOUVER, 98683	3	\$744
122148005	HOPP FRED J	2910 BRANDYWINE DR	WEST LINN	OR	97068	4206 SE 159TH CT, VANCOUVER, 98683	3	\$744
122148010	HOPP FRED J	2910 BRANDYWINE DR	WEST LINN	OR	97068	4200 SE 159TH CT, VANCOUVER, 98683	3	\$744
122148020	HOPP FRED J	2910 BRANDYWINE DR	WEST LINN	OR	97068	4104 SE 159TH CT, VANCOUVER, 98683	3	\$744
114784284	HOPPING JULIA LEA	14020 SE 38TH ST	VANCOUVER	WA	98683	14020 SE 38TH ST, VANCOUVER, 98683	3	\$744
114784390	HORN RANDALL E	5251 NE 31ST AVE	PORTLAND	OR	97211	14008 SE 35TH LOOP, VANCOUVER, 98683	1	\$2,478
114784040	HOWARD GREGORY H & HOWARD MARY LYN	3408 SE 136TH CT	VANCOUVER	WA	98683	3408 SE 136TH CT, VANCOUVER, 98683	1	\$2,478
92008190	HOWARD KAE TRUSTEE	14519 SE RIVERSHORE DR	VANCOUVER	WA	98683	14519 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784066	HOWDEN DOUGLAS A TRUSTEE	13615 SE 37TH ST	VANCOUVER	WA	98683	13615 SE 37TH ST, VANCOUVER, 98683	3	\$744
122123004	HUELSMANN CHRISTOPHER T & JOHNSON-HUELSMANN JANET Y	PO BOX 871255	VANCOUVER	WA	98687	4312 SE 159TH CT, VANCOUVER, 98683	1	\$2,478
92008210	HUFFSTUTTER VINCENT L & HUFFSTUTTER SHELLEY	15019 SE RIVERSHORE DR	VANCOUVER	WA	98683	15019 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122141000	HXCS LLC	PO BOX 886	WASHOUGAL	WA	98671	16309 SE EVERGREEN HWY, VANCOUVER, 98683	2	\$1,735
114784084	INGHAM CHARLES F & INGHAM JOANNE	10243 S FAIRWAY LOOP	YUMA	AZ	85367	13807 SE 37TH ST, VANCOUVER, 98683	3	\$744
122585015	INMAN DAVID & INMAN MARY	3419 SE 144TH CT	VANCOUVER	WA	98683	3419 SE 144TH CT, VANCOUVER, 98683	3	\$744
122581000	JACOB RALPH LAURANCE & JACOB MARY FRANCES	PO BOX 206	GOVERNMENT CAMP	OR	97028	14317 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92008978	JACOBSEN RONALD HAROLD & JACOBSEN JANENE DUNN TRUSTEES	15303 SE NORTHSHORE DR	VANCOUVER	WA	98683	15303 SE NORTHSHORE DR, VANCOUVER, 98683	3	\$744
114784118	JAMES PHILLIP & JAMES CHRISTINE	310 NW 89TH CIR	VANCOUVER	WA	98665	13614 SE 37TH ST, VANCOUVER, 98683	3	\$744
114784172	JENKINS MARLIA K	13716 SE 36TH ST	VANCOUVER	WA	98663	13716 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
122365004	JESSICK DAVID & JESSICK MARLIS	15465 SE RIVERSHORE DR	VANCOUVER	WA	98683	15465 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92009856	JOHNSON NORMAN H & JOHNSON PHYLIS C TRUSTEES	4006 SE 155TH AVE	VANCOUVER	WA	98683	4006 SE 155TH AVE, VANCOUVER, 98683	2	\$1,735
92009912	JOSEPH MAL JR & JOSEPH LORI	3807 SE 154TH CT	VANCOUVER	WA	98683	3807 SE 154TH CT, VANCOUVER, 98683	3	\$744
92010898	JULIAN DENISE C	15711 SE RIVERSHORE DR	VANCOUVER	WA	98683	15711 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784364	KANAN SALLY M	13918 SE 35TH ST	VANCOUVER	WA	98683	13918 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784272	KASZIEWICZ FRANK & KASZIEWICZ MICHELLE	14103 SE 35TH ST	VANCOUVER	WA	98683	14103 SE 35TH LOOP, VANCOUVER, 98683	1	\$2,478
92009826	KAUL SCOTT & KAUL JANET	15507 SE 39TH CIR	VANCOUVER	WA	98683	15507 SE 39TH CIR, VANCOUVER, 98683	3	\$744



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122133000	KAUL SCOTT A & KAUL JANET A	15507 SE 39TH CIR	VANCOUVER	WA	98683	15513 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
122592000	KELLOGG MARY A TRUSTEE	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683		1	\$2,478
122579000	KELLOGG MARY A TRUSTEE	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683	14301 SE EVERGREEN HWY, VANCOUVER, 98683	2	\$1,735
114784324	KENDALL SUZANNE P	3808 SE 142ND CT	VANCOUVER	WA	98683	3808 SE 142ND CT, VANCOUVER, 98683	2	\$1,735
92008036	KEUDELL DAVID J & KEUDELL MELLENE	3614 SE 151ST CT	VANCOUVER	WA	98683	3614 SE 151ST CT, VANCOUVER, 98683	3	\$744
114784310	KEYS LIMITED PARTNERSHIP	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	14007 SE 38TH ST, VANCOUVER, 98683	3	\$744
91450000	KILFOIL MICHAEL & KILFOIL CAROLYN	3400 SE BELLA VISTA PL	VANCOUVER	WA	98683	3400 SE BELLA VISTA PL, VANCOUVER, 98683	3	\$744
122606000	KILLIAN GEORGE H & KILLIAN ELAINE A	3347 SE RIVERWOOD LN	VANCOUVER	WA	98683	3347 SE RIVERWOOD LN, VANCOUVER, 98683	3	\$744
92008212	KINGZETT THOMAS & KINGZETT GLORIA	15111 SE RIVERSHORE DR	VANCOUVER	WA	98683	15111 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92009852	KNAUER ROBERT F JR & KNAUER BARBARA	3908 SE 155TH AVE	VANCOUVER	WA	98683	3908 SE 155TH AVE, VANCOUVER, 98683	3	\$744
114784354	KNIGHT ROY	14020 SE 35TH ST	VANCOUVER	WA	98683	14020 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
92009816	KNOX RICHARD H & KNOX BRENDA J	15515 SE 40TH CIR	VANCOUVER	WA	98684	15515 SE 40TH CIR, VANCOUVER, 98683	2	\$1,735
92008970	KONDOS MICHAEL J & KONDOS SANDRA D TRUSTEES	3820 SE 153RD CT	VANCOUVER	WA	98683	3820 SE 153RD CT, VANCOUVER, 98683	2	\$1,735
114784010	KRENELKA RANDALL M	13808 SE 35TH ST	VANCOUVER	WA	98683	13808 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784256	KUPPERMAN JEFFREY P & KUPPERMAN PATRICIA M	PO BOX 782	MURRIETA	CA	92564	14023 SE 35TH LOOP, VANCOUVER, 98683	3	\$744
122115000	LAMBERT DANA D	16306 SE EVERGREEN HWY	VANCOUVER	WA	98683	16306 SE EVERGREEN HWY, VANCOUVER, 98683	3	\$744
92008966	LAMPKIN THOMAS M & LAMPKIN LORI R	3810 SE 153RD CT	VANCOUVER	WA	98683	3810 SE 153RD CT, VANCOUVER, 98683	3	\$744
114784186	LANDOLT MICHELLE & LANDOLT DAVID	13617 SE 35TH ST	VANCOUVER	WA	98683	13617 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
91458000	LANPHAR BENJAMIN & LANPHAR KIMBERLEY	14215 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14215 SE BELLA VISTA CIR, VANCOUVER, 98683	3	\$744
114784318	LARSON TIMOTHY & LARSON ERICKA	14105 SE 38TH ST	VANCOUVER	WA	98683	14105 SE 38TH ST, VANCOUVER, 98683	3	\$744
122643000	LASOF MARK & LASOF JOANNA	PO BOX 873388	VANCOUVER	WA	98687	3420 SE 144TH CT, VANCOUVER, 98683	3	\$744
114784306	LAUBERTH FRANCIS J & LAUBERTH PATRICIA A	14001 SE 38TH ST	VANCOUVER	WA	98683	14001 SE 38TH ST, VANCOUVER, 98683	3	\$744
92009810	LE HIEU T & LE THUY D	16311 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16311 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122590000	LEAS JOSEPH & AMENT-LEAS JULIANNE	14209 SE EVERGREEN HWY	VANCOUVER	WA	98683		1	\$2,478
122610000	LEAS JOSEPH & AMENT-LEAS JULIANNE	14209 SE EVERGREEN HWY	VANCOUVER	WA	98683	14209 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92008082	LEE LANEIL A & LEE LANELLE TRUSTEES	3810 SE RIVERCREST AVE	VANCOUVER	WA	98663	3810 SE RIVERCREST AVE, VANCOUVER, 98683	1	\$2,478
126724000	LEHMANN ROBERT & LEHMANN CATHERINE	16813 SE EVERGREEN HWY	VANCOUVER	WA	98683	16813 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
122124000	LESTER TED W & LESTER EDITH TRUSTEES	PO BOX 2050	WOODLAND	WA	98674	15613 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
122626000	LEWIS ROBERT B & LEWIS SHARON L	3316 SE RIVERWOOD LN	VANCOUVER	WA	98683	3316 SE RIVERWOOD LN, VANCOUVER, 98683	2	\$1,735
92009812	LI CHUNXIANG & CHEN JUNJIE	15501 SE 40TH CR	VANCOUVER	WA	98683	15501 SE 40TH CIR, VANCOUVER, 98683	2	\$1,735
92008964	LI XIAO-QIANG & WANG CAN	15215 SE NORTHSHORE DR	VANCOUVER	WA	98683	15215 SE NORTHSHORE DR, VANCOUVER, 98683	3	\$744
122113000	LINDE ERIC & LINDE TAWNIA	16316 E EVERGREEN HWY	VANCOUVER	WA	98683	16316 SE EVERGREEN HWY, VANCOUVER, 98683	3	\$744
122617000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$2,478
122363000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683	14411 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122382000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$2,478
92009854	LINE STEPHEN E & LINE F FAFA	3914 SE 155TH AVE	VANCOUVER	WA	98683	3914 SE 155TH AVE, VANCOUVER, 98683	3	\$744
114784270	LINK EDWARD W & LINK LOUISE	14215 SE 35TH LOOP	VANCOUVER	WA	98683	14215 SE 35TH LOOP, VANCOUVER, 98683	1	\$2,478
92008974	LO CHENG FAN & LO CHUN KUEI	3817 SE 153RD CT	VANCOUVER	WA	98683	3817 SE 153RD CT, VANCOUVER, 98683	2	\$1,735
114784380	LOPEZ ALICE M	14030 SE 35TH LOOP	VANCOUVER	WA	98683	14030 SE 35TH LOOP, VANCOUVER, 98683	2	\$1,735
92008634	LUCEY JAMES & LUCEY SERENA	15113 SE NORTHSHORE DR	VANCOUVER	WA	98683	15113 SE NORTHSHORE DR, VANCOUVER, 98683	3	\$744
114784288	LYSE THOMAS K & LYSE JOANNA J	14008 SE 38TH AVE	VANCOUVER	WA	98683	14008 SE 38TH ST, VANCOUVER, 98683	3	\$744
92008008	MACAULAY KERMIT & BLUX ANN	15103 SE EVERGREEN HWY	VANCOUVER	WA	98683	15103 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92009796	MACKAY DAVID B & MACKAY M KAY TRUSTEES	16001 SE RIVERSHORE DR	VANCOUVER	WA	98683	16001 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92008208	MACKIN LARRY R & MACKIN SUZANNE I	15007 SE RIVERSHORE DR	VANCOUVER	WA	98683	15007 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122156002	MAGISTRALE RICHARD A & MAGISTRALE KAREN	4130 SE 162ND CT	VANCOUVER	WA	98683	4130 SE 162ND CT, VANCOUVER, 98683	3	\$744
122152000	MALVEAU SUSAN E	16013 SE EVERGREEN HWY	VANCOUVER	WA	98683	16013 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784100	MARR RICHARD C & MARR SHERRY M TRUSTEES	13808 SE 37TH ST	VANCOUVER	WA	98683	13808 SE 37TH ST, VANCOUVER, 98683	3	\$744
122632000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687	14237 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
122633000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687		1	\$2,478
114784382	MASARIK JOHN S III & GROSS JULIE A	14024 SE 35TH LOOP	VANCOUVER	WA	98683	14024 SE 35TH LOOP, VANCOUVER, 98683	2	\$1,735
114784278	MASUNAGA HEIDI W & MASUNAGA DAVID J	14200 SE 38TH ST	VANCOUVER	WA	98683	14200 SE 38TH ST, VANCOUVER, 98683	2	\$1,735
126665000	MATARRESE LAWRENCE & MATARRESE BARBARA TRUSTEES	1736 KILBOURN ST	LOS ANGELES	CA	90065	16829 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784252	MATUSCH FAMILY TRUST	14019 SE 35TH LOOP	VANCOUVER	WA	98683	14019 SE 35TH LOOP, VANCOUVER, 98683	2	\$1,735
92008204	MCCLASKEY TOD E JR & MCCLASKEY VERONICA TRUSTEES	1499 SE TECH CENTER PL STE 2	VANCOUVER	WA	98683	14905 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784348	MCDADE BRYAN & MCDADE SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	14102 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784132	MCDADE BRYAN & MCDADE SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	13617 SE 36TH ST, VANCOUVER, 98683	2	\$1,735



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114784074	MCDONALD MATTHEW & GRANDJEAN JEANNINE A TRUSTEE	13711 SE 37TH ST	VANCOUVER	WA	98683	13711 SE 37TH ST, VANCOUVER, 98683	3	\$744
126746000	MCDONALD RALPH V (C/S)	17035 SE EVERGREEN HWY	VANCOUVER	WA	98683	17035 SE EVERGREEN HWY, VANCOUVER, 98683	3	\$744
114784388	MCDOWELL MICHAEL M & MCDOWELL CLAUDIA S (CB)	14012 SE 35TH LOOP	VANCOUVER	WA	98683	14012 SE 35TH LOOP, VANCOUVER, 98683	1	\$2,478
122119000	MCCELLRATH ROBERT M & MCCELLRATH SALLY	4310 SE 164TH AVE	VANCOUVER	WA	98683	4310 SE 164TH AVE, VANCOUVER, 98683	1	\$2,478
92008020	MCKOWNE FRANK J & ZIMMERMAN-MCKOWNE MARIE A TRUSTEES	3811 SE RIVERCREST AVE	VANCOUVER	WA	98683	3811 SE RIVERCREST AVE, VANCOUVER, 98683	2	\$1,735
92009786	MCLAGAN KATHLEEN & KARPINSKI NANCY TRUSTEE	15801 SE RIVERSHORE DR	VANCOUVER	WA	98683	15801 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122125000	MCNALL TIMOTHY D & MCNALL NICOLE M	PO BOX 703	CAMAS	WA	98607	4306 SE 164TH AVE, VANCOUVER, 98683	1	\$2,478
114784188	MCNAMARA PAMELA L	103 NE 14TH AVE	CAMAS	WA	98607	13619 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
122358015	MCVICKER KEVIN C	15401 SE EVERGREEN HWY	VANCOUVER	WA	98683	15401 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
126737008	MEIER TODD C & ASSA ANGIE R	4415 SE 169TH CT	VANCOUVER	WA	98683	4415 SE 169TH CT, VANCOUVER, 98683	3	\$744
114784116	MEIWES JOYCE E	13618 SE 37TH ST	VANCOUVER	WA	98683	13618 SE 37TH ST, VANCOUVER, 98683	3	\$744
92008078	MELKONIAN BRUCE	14911 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14911 SE NORTHSHORE CIR, VANCOUVER, 98683	2	\$1,735
114784222	MELTON SAMUEL & MELTON MARILYN	3603 SE 139TH AVE	VANCOUVER	WA	98683	3603 SE 139TH AVE, VANCOUVER, 98683	1	\$2,478
122365020	MERRILL ERIC M & CASWELL JEANNE M	4557 GREENVIEW DR	EL DORADO HLS	CA	95762	15289 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122136000	MIKHAYLENKO YURIY	16214 SE EVERGREEN HWY	VANCOUVER	WA	98683	16214 SE EVERGREEN HWY, VANCOUVER, 98683	3	\$744
114784238	MINOR BRIAN C & MINOR DARICE E	14003 SE 35TH LOOP	VANCOUVER	WA	98683	14003 SE 35TH LOOP, VANCOUVER, 98683	1	\$2,478
92008110	MOLLER RICHARD & MOLLER LISA TRUSTEE	14616 SE 36TH CIR	VANCOUVER	WA	98683	14616 SE 36TH CIR, VANCOUVER, 98683	2	\$1,735
114784006	MONTGOMERY WILLIAM & MONTGOMERY TONI	13816 SE 35TH ST	VANCOUVER	WA	98683	13816 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
92008058	MOORE EDDY & MOORE SUSAN	4909 LACLEDE AVE APT 1105	SAINT LOUIS	MO	63108	14909 SE RIVERCREST DR, VANCOUVER, 98683	3	\$744
122123002	MORELLO SANTO & MORELLO JEANNETTE	4304 SE 159TH CRT	VANCOUVER	WA	98683	4304 SE 159TH CT, VANCOUVER, 98683	1	\$2,478
92008640	MORGAN EUGENE P & MORGAN GLENDA L	3814 SE 152ND CT	VANCOUVER	WA	98683	3814 SE 152ND CT, VANCOUVER, 98683	2	\$1,735
114784246	MORRIS DONALD & MOONEY MELANIE	14015 SE 35TH LOOP	VANCOUVER	WA	98683	14015 SE 35TH LOOP, VANCOUVER, 98683	2	\$1,735
114784218	MUNSON JOHN & MUNSON DEBORAH	3611 SE 139TH AVE	VANCOUVER	WA	98684	3611 SE 139TH AVE, VANCOUVER, 98683	3	\$744
92008070	NAUGHTON JAMES & NAUGHTON PAULA TRUSTEE	14805 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14805 SE NORTHSHORE CIR, VANCOUVER, 98683	1	\$2,478
114784362	NAZARIO-PETAK CARMEN	14000 SE 35TH ST	VANCOUVER	WA	98683	14000 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784308	NEPTUNE EVAN E & NEPTUNE MARY P TRUSTEE	14005 SE 38TH ST	VANCOUVER	WA	98683	14005 SE 38TH ST, VANCOUVER, 98683	3	\$744
122575014	NGUYEN BINH TRUONG	1817 NW 87TH CIR	VANCOUVER	WA	98665	3520 SE 142ND CT, VANCOUVER, 98683	1	\$2,478
91460000	NGUYEN MINH THY	2915 NE ROCKY BUTTE RD	PORTLAND	OR	97220		3	\$744
122365022	NIEMEYER JOHN	15 82ND DR STE 210	GLADSTONE	OR	97027	15267 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784266	NOLAN EDWARD & NOLAN MARY	14031 SE 35TH LOOP	VANCOUVER	WA	98683	14031 SE 35TH LOOP, VANCOUVER, 98683	2	\$1,735
122123008	NONG NGA & NGUYEN LYNN P	4305 SE 159TH CT	VANCOUVER	WA	98683	4305 SE 159TH CT, VANCOUVER, 98683	1	\$2,478
122121000	NORD JOHN E SUCCESSOR TRUSTEE	2006 NE 157TH AVE	VANCOUVER	WA	98684	15801 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784204	NORTON TIMOTHY W & NORTON KATHRYN M	5615 SE SCENIC LN UNIT 303	VANCOUVER	WA	98661	13817 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
122168000	NORWOOD JEAN TRUSTEE	16108 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$744
122161000	NORWOOD JEAN TRUSTEE	2911 SE VILLAGE LP #269	VANCOUVER	WA	98683	16108 SE EVERGREEN HWY, VANCOUVER, 98683	3	\$744
114784334	OLCZAK STEPHEN G & OLCZAK MARY TRUSTEE	14205 SE 38TH ST	VANCOUVER	WA	98683	14205 SE 38TH ST, VANCOUVER, 98683	1	\$2,478
92009910	ORIKO SHEEBA B	3901 SE 154TH CT	VANCOUVER	WA	98683	3901 SE 154TH CT, VANCOUVER, 98683	3	\$744
114784290	OWEN JAMES G & OWEN MERELLOYD C	14000 SE 38TH ST	VANCOUVER	WA	98683	14000 SE 38TH ST, VANCOUVER, 98683	3	\$744
114784106	OWEN JAMES P	13718 SE 37TH ST	VANCOUVER	WA	98683	13718 SE 37TH ST, VANCOUVER, 98683	3	\$744
126694002	PAHLISCH HOMES INC	63088 NE 18TH ST STE 100	BEND	OR	97701	4336 SE 166TH CT, VANCOUVER, 98683	2	\$1,735
126737006	PAHLISCH HOMES INC	63088 NE 18TH ST STE 100	BEND	OR	97701	4407 SE 169TH CT, VANCOUVER, 98683	3	\$744
126737002	PAHLISCH HOMES INC	63088 NE 18TH ST STE 100	BEND	OR	97701	4408 SE 169TH CT, VANCOUVER, 98683	3	\$744
126694026	PAHLISCH HOMES INC	63088 NE 18TH ST STE 100	BEND	OR	97701	4307 SE 166TH CT, VANCOUVER, 98683	3	\$744
92008068	PARSONS ROGER & PARSONS LAURIE	14804 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14804 SE NORTHSHORE CIR, VANCOUVER, 98683	1	\$2,478
122162000	PATEL MUKESH	9225 SE STARK ST	PORTLAND	OR	97216	15708 SE EVERGREEN HWY, VANCOUVER, 98683	2	\$1,735
92009794	PATTERSON JAMES & PATTERSON LINDA TRUSTEE	15915 SE RIVERSHORE DR	VANCOUVER	WA	98683	15915 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784374	PAYNE TIMOTHY W	14036 SE 35TH LOOP	VANCOUVER	WA	98683	14036 SE 35TH LOOP, VANCOUVER, 98683	1	\$2,478
114784696	PAYTON ROBERT & PAYTON KATHLEEN	13315 SE SILVER CIR	VANCOUVER	WA	98683	13315 SE SILVER CIR, VANCOUVER, 98683	2	\$1,735
114784028	PEGASUS PROPERTY INVESTMENTS LLC	3609 SE 139TH AVE	VANCOUVER	WA	98683	13618 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
126694030	PHILLIPS JENIFER L	4325 SE 166TH CT	VANCOUVER	WA	98683	4325 SE 166TH CT, VANCOUVER, 98683	3	\$744
92008080	PINNEY CAROLE T	3802 SE RIVERCREST AVE	VANCOUVER	WA	98683	3802 SE RIVERCREST AVE, VANCOUVER, 98683	2	\$1,735
114784032	PINO JAMES & PINO EVA	13614 SE 35TH ST	VANCOUVER	WA	98683	13614 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784140	PLOWMAN PETER D & PLOWMAN TERESA J	13715 SE 36TH STREET	VANCOUVER	WA	98683	13715 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
114784054	PONCIANO ANDREW J & PONCIANO GEORGIA TRUSTEES	13513 SE 37TH ST	VANCOUVER	WA	98683	13513 SE 37TH ST, VANCOUVER, 98683	3	\$744
92009900	POSEY RICHARD & POSEY MARY	3806 SE 154TH CT	VANCOUVER	WA	98683	3806 SE 154TH CT, VANCOUVER, 98683	3	\$744
122139000	PREST LAYNE A & PREST KARIN M	16301 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	16301 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478



SERIAL_NUM	OWNER	OWNER ADDR	OWNCITY	OWNSTATE	OWNZIP	SITADDR	TIER	Est Amt -Lump Sum
126737001	PREZKOP EDWARD	1712 NW 114TH ST	VANCOUVER	WA	98685	4412 SE 169TH CT, VANCOUVER, 98683	3	\$744
126694028	PREZKOP EDWARD	1712 NW 114TH ST	VANCOUVER	WA	98685	4309 SE 166TH CT, VANCOUVER, 98683	3	\$744
92008644	PROVOST LISA L	3811 SE 152ND CT	VANCOUVER	WA	98684	3811 SE 152ND CT, VANCOUVER, 98683	2	\$1,735
92008106	PROVOST PIERRE E V TRUSTEE ETAL	14617 SE RIVERCREST DR	VANCOUVER	WA	98683	14617 SE RIVERCREST DR, VANCOUVER, 98683	3	\$744
114784094	REALVEST CORPORATION	1111 MAIN ST STE 700	VANCOUVER	WA	98660	3710 SE 139TH AVE	3	
114784112	REHM ROLAND & REHM BARBARA	13712 SE 37TH ST	VANCOUVER	WA	98683	13712 SE 37TH ST, VANCOUVER, 98683	3	\$744
114784142	RHODES CURTIS A & RHODES TAMARA A	5704 W 146TH ST	OVERLAND PARK	KS	66223	13717 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
122140000	RICO JULIA	4503 SE 164TH AVE	VANCOUVER	WA	98683	4503 SE 164TH AVE, VANCOUVER, 98683	1	\$2,478
122123012	RIEM MARK T & RIEM NEALANE D	4321 SE 159TH CT	VANCOUVER	WA	98683	4321 SE 159TH CT, VANCOUVER, 98683	1	\$2,478
92008122	RINK BENJAMIN W	3521 SE 147TH COURT	VANCOUVER	WA	98683	3521 SE 147TH CT, VANCOUVER, 98683	2	\$1,735
92008054	RINK CYNTHIA R	14811 SE RIVERCREST DR	VANCOUVER	WA	98683	14811 SE RIVERCREST DR, VANCOUVER, 98683	3	\$744
92008215	RIVER PROPERTY LLC	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	15209 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784330	RMJ BENNETT LLC	1614 WASHINGTON	VANCOUVER	WA	98660	3805 SE 142ND CT, VANCOUVER, 98683	2	\$1,735
92009792	ROAKE JAMES & ROAKE RUTH A	15903 SE RIVERSHORE DR	VANCOUVER	WA	98683	15903 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92008056	ROBERTI JOHN & ROBERTI SUZANNE C	14815 SE RIVERCREST DR	VANCOUVER	WA	98683	14815 SE RIVERCREST DR, VANCOUVER, 98683	3	\$744
114784144	ROELLI CONRAD	13719 SE 36TH ST	VANCOUVER	WA	98683	13719 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
114784201	ROLAND RALPH & ROLAND KARALEE	13807 SE 35TH ST	VANCOUVER	WA	98683	13807 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
92008062	RULLI JAMES & RULLI JEANIE	14910 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14910 SE NORTHSHORE CIR, VANCOUVER, 98683	3	\$744
122365026	RUNDLE JAMES R & RUNDLE KAREN TRUSTEE	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	15223 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92008022	RYAN ROBERT & RYAN DOROTHY	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683		2	\$1,735
92008024	RYAN ROBERT WILLIAM & RYAN DOROTHY JEAN TRUSTEES	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683	15011 SE NORTHSHORE DR, VANCOUVER, 98683	3	\$744
92009818	SALDARRIAGA JUAN D & STRINGER-SALDARRIAGA DIANNE K	15518 SE 40TH CIR	VANCOUVER	WA	98683	15518 SE 40TH CIR, VANCOUVER, 98683	3	\$744
114784274	SARGENT LARRY E	14115 SE 35TH ST	VANCOUVER	WA	98683	14115 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
122384000	SAUVAGEAU JOSEPH E & PEREIRA ZULMA A	15325 SE EVERGREEN HWY	VANCOUVER	WA	98683	15325 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
91470000	SCHECK JOHN & SCHECK LORI	14209 SE BELLA VIST CIR	VANCOUVER	WA	98683	14209 SE BELLA VISTA CIR, VANCOUVER, 98683	3	\$744
114784168	SCHLEICH DOUGLAS & SCHLEICH TERESA	13800 SE 36TH ST	VANCOUVER	WA	98683	13800 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
114784386	SCHLICHTING JAMES L & SCHLICHTING ARDEN TRUSTEES	14014 SE 35TH LOOP	VANCOUVER	WA	98683	14014 SE 35TH LOOP, VANCOUVER, 98683	2	\$1,735
114784232	SCHLOSSER ALAN E	3503 SE 139TH AVE	VANCOUVER	WA	98683	3503 SE 139TH AVE, VANCOUVER, 98683	1	\$2,478
114784086	SCHLOSSER ALAN E	PO BOX 61591	VANCOUVER	WA	98666	13811 SE 37TH ST, VANCOUVER, 98683	3	\$744
92008074	SCHROEDER STEPHEN M & SCHROEDER KRISTIE M	14811 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14811 SE NORTHSHORE CIR, VANCOUVER, 98683	1	\$2,478
114784294	SCHWAB STEVEN E & SCHWAB KATHLEEN S TRUSTEES	13920 SE 38TH ST	VANCOUVER	WA	98683	13920 SE 38TH ST, VANCOUVER, 98683	3	\$744
114784228	SCOTT BRENDA S	21145 S HWY 99 E	OREGON CITY	OR	97045	3511 SE 139TH AVE, VANCOUVER, 98683	1	\$2,478
122166000	SCOTT BROOKE M	15703 SE EVERGREEN HWY	VANCOUVER	WA	98683	15703 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784070	SCOTT-KEZAR RITA E & KEZAR BRENT	14902 SE NORTHSHORE CR	VANCOUVER	WA	98683	13707 SE 37TH ST, VANCOUVER, 98683	3	\$744
114784312	SETTLEMIER CAROLINE 50%	PO BOX 1829	WOODLAND	WA	98674	14011 SE 38TH ST, VANCOUVER, 98683	3	\$744
122143000	SHALABY AZIZ & SHALABY BERNADETTE	16205 SE EVERGREEN HWY	VANCOUVER	WA	98683	16205 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784080	SHARPF LARRY & SHARPF BARBARA	13717 SE 37TH ST	VANCOUVER	WA	98683	13717 SE 37TH ST, VANCOUVER, 98683	3	\$744
114784352	SHIRAISHI CHRISTOPHER & CAMERON ANN	14022 SE 35TH ST	VANCOUVER	WA	98683	14022 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784366	SHORT DAVID B & SHORT DIANE M	3609 SE 139TH AVE	VANCOUVER	WA	98683	13910 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784220	SHORT DAVID B & SHORT DIANE M	3609 SE 139TH AVE	VANCOUVER	WA	98683	3609 SE 139TH AVE, VANCOUVER, 98683	2	\$1,735
114784322	SIBTHORP ROBERT J & SIBTHORP LYNN J	3806 SE 142ND CT	VANCOUVER	WA	98683	3806 SE 142ND CT, VANCOUVER, 98683	2	\$1,735
122164000	SILBERNAGEL JOSEPH A & BLEVENS LYNN M	15810 SE EVERGREEN HWY	VANCOUVER	WA	98683	15810 SE EVERGREEN HWY, VANCOUVER, 98683	2	\$1,735
114784276	SKARBERG JOHN B & SKARBERG JOLEEN	14206 SE 38TH ST	VANCOUVER	WA	98683	14206 SE 38TH ST, VANCOUVER, 98683	1	\$2,478
114784026	SLATER BRANDON & SLATER DAYNA	24227 SE 43RD PL	ISSAQUAH	WA	98029	13620 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784170	SMITH MONIQUE Y	13720 SE 36TH ST	VANCOUVER	WA	98683	13720 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
114784022	SMITH PATTI A & SMITH DONALD J	13700 SE 35TH ST	VANCOUVER	WA	98683	13700 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784698	SMITH TRACY & SMITH PENELOPE	13411 SE SILVER CR	VANCOUVER	WA	98683	13411 SE SILVER CIR, VANCOUVER, 98683	2	\$1,735
122123006	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98683	4320 SE 159TH CT, VANCOUVER, 98683	1	\$2,478
126737007	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98683	4411 SE 169TH CT, VANCOUVER, 98683	3	\$744
91530000	SOPER HILL PROPERTIES INC	6925 SUNNYSIDE BLVD	MARYSVILLE	WA	98270	3520 SE BELLA VISTA PL, VANCOUVER, 98683	2	\$1,735
114784314	SPITZNASS NANCY L	14015 SE 38TH ST	VANCOUVER	WA	98683	14015 SE 38TH ST, VANCOUVER, 98683	3	\$744
92008198	STEIN CRAIG	5408 NE 88TH ST B101	VANCOUVER	WA	98665	14719 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92010888	STEIN SUSAN L & BREDL JAY TRUSTEES	14018 SE 35TH LP	VANCOUVER	WA	98684	15505 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784242	STEVENS ABRAM M & STEVENS ANNA L	14007 SE 35TH LOOP	VANCOUVER	WA	98683	14007 SE 35TH LOOP, VANCOUVER, 98683	1	\$2,478
126734000	STEWART GINGER K 1/3 INT	2917 NE 124TH AVE	VANCOUVER	WA	98682		3	\$744
92008026	STODDARD WILEY R JR TRUST	15103 SE NORTHSHORE DR	VANCOUVER	WA	98683	15103 SE NORTHSHORE DR, VANCOUVER, 98683	3	\$744



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114784092	STONE KARINA G	PO BOX 6434	VANCOUVER	WA	98668	3706 SE 139TH AVE, VANCOUVER, 98683	3	\$744
114784320	STONE SUSAN K & STONE GARY R	14107 SE 38TH ST	VANCOUVER	WA	98683	14107 SE 38TH ST, VANCOUVER, 98683	2	\$1,735
92015000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		2	\$1,735
92071000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683	16804 SE EVERGREEN HWY, VANCOUVER, 98683	2	\$1,735
92070000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$744
114784046	STREAM GLEN R	3520 SE 136TH CT	VANCOUVER	WA	98683	3520 SE 136TH CT, VANCOUVER, 98683	2	\$1,735
114784062	STRINGER JAMES D TRUSTEE	13607 SE 37TH ST	VANCOUVER	WA	98683	13607 SE 37TH ST, VANCOUVER, 98683	3	\$744
92009820	SUN KOHONG JACK & SUN JONATHAN	15512 SE 40TH CIR	VANCOUVER	WA	98683	15512 SE 40TH CIR, VANCOUVER, 98683	3	\$744
114784162	SUTHERLAND DEAN A & SUTHERLAND ROXANE Y	13810 SE 36TH ST	VANCOUVER	WA	98683	13810 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
114784700	SVEHAUG ALAN & SVEHAUG SALLY	13415 SE SILVER CIR	VANCOUVER	WA	98683	13415 SE SILVER CIR, VANCOUVER, 98683	1	\$2,478
92009850	TAKACH RICHARD E JR & JONASSEN KARI	3812 SE 155TH ST	VANCOUVER	WA	98683	3902 SE 155TH AVE, VANCOUVER, 98683	3	\$744
92008962	TAO WEI & TAO YING	15207 SE NORTHSHORE DR	VANCOUVER	WA	98683	15207 SE NORTHSHORE DR, VANCOUVER, 98683	3	\$744
92009790	TENOLD ROBERT & TENOLD SUSAN	15821 SE RIVERSHORE DR	VANCOUVER	WA	98683	15821 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
92008200	TERRELL RICHARD & TERRELL CAROL	14807 SE RIVERSHORE DR	VANCOUVER	WA	98683	14807 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784692	TEUSCHER VAUGHN W & TEUSCHER CARYN J	3201 SE SILVER SPRINGS DR	VANCOUVER	WA	98683	3201 SE SILVER SPRINGS DR, VANCOUVER, 98683	3	\$744
122148015	THOMAS THOMAS M II & THOMAS PAMELA J TRUSTEES	4116 SE 159TH CT	VANCOUVER	WA	98683	4116 SE 159TH CT, VANCOUVER, 98683	3	\$744
92008100	THORNTON GARY & THORNTON JODY	14517 SE RIVERCREST DR	VANCOUVER	WA	98683	14517 SE RIVERCREST DR, VANCOUVER, 98683	3	\$744
114784130	TJETJEN JANIS	13615 SE 36TH ST	VANCOUVER	WA	98683	13615 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
114784064	TIRJER HERBERT J & TIRJER DIANA G TRUSTEES	13611 SE 37TH STREET	VANCOUVER	WA	98683	13611 SE 37TH ST, VANCOUVER, 98683	3	\$744
114784268	TOPAZ LLC	14033 SE 35TH LOOP	VANCOUVER	WA	98683	14033 SE 35TH LOOP, VANCOUVER, 98683	2	\$1,735
122153000	TORISTOJA STACY LYNN & TORISTOJA DANO JAMES	16109 SE EVERGREEN HWY	VANCOUVER	WA	98683	16109 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784018	TRACY WILLIAM J & TRACY MARILYN E	37100 SE 20TH ST	WASHOUGAL	WA	98671	13710 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784176	TRETTER FRANK & TRETTER SHEILA	13708 SE 36TH ST	VANCOUVER	WA	98683	13708 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
92008019	TRIPP ROBERT ROLAN & TRIPP SUSAN L	15315 SE EVERGREEN HWY	VANCOUVER	WA	98683	15315 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92008202	TUAN TRAN & HOANG KATHY	14819 SE RIVERSHORE DR	VANCOUVER	WA	98683	14819 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784262	TURNER JAMES N & TURNER RHONDA L	14027 SE 35TH LOOP	VANCOUVER	WA	98683	14027 SE 35TH LOOP, VANCOUVER, 98683	3	\$744
122383000	TUTT JONATHAN D & ANDERSEN TIFFANY	15331 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15331 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784346	UHEY JACKIE & UHEY STACI	7202 NW 291ST ST	RIDGEFIELD	WA	98642	14106 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
91510000	VANDERLAAN RICHARD & VANDERLAAN MARY ETAL	852 W T ST	WASHOUGAL	WA	98671	14009 SE BELLA VISTA CIR, VANCOUVER, 98683	2	\$1,735
92008960	VERSCHUEREN DAVID & VERSCHUEREN ANNA	15203 SE NORTHSHORE DRIVE	VANCOUVER	WA	98683	15203 SE NORTHSHORE DR, VANCOUVER, 98683	3	\$744
114784004	VOGLER BEVERLY	13820 SE 35TH ST	VANCOUVER	WA	98683	13820 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784192	WALLENSTROM ROLF & WALLENSTROM VIRGINIA	13709 SE 35TH ST	VANCOUVER	WA	98683	13709 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
91555000	WALLER-NELSON JOYCE A	14011 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14011 SE BELLA VISTA CIR, VANCOUVER, 98683	3	\$744
122365024	WALTHER CARL F TRUSTEE 1/2 INT	15245 SE RIVERSHORE LANDING	VANCOUVER	WA	98683	15245 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122365016	WANG ZHUO & WANG JUNE TRUSTEE	6839 W MERCER WAY	MERCER ISLAND	WA	98040	15333 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122118000	WARD JADE L & WARD JOSEPH C	4300 SE 164TH AVE	VANCOUVER	WA	98683	4300 SE 164TH AVE, VANCOUVER, 98683	1	\$2,478
122365018	WART GARY A & WART KELEEN	15311 SE RIVERSHORE DR	VANCOUVER	WA	98683	15311 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
114784338	WASHBURN FREDRICK L II & WASHBURN LORI LEE	14120 SE 35TH ST	VANCOUVER	WA	98683	14120 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
92008004	WASTRADOWSKI BEVERLY J & WASTRADOWSKI ARTHUR C	15003 SE EVERGREEN HWY	VANCOUVER	WA	98683	15003 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92008006	WATANABE ALVIN & WATANABE TAMARA	15013 SE EVERGREEN HWY	VANCOUVER	WA	98683	15013 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92008214	WATERS JOHN E & WATERS KATHLEEN M	15201 SE RIVERSHORE DR	VANCOUVER	WA	98683	15201 SE RIVERSHORE DR, VANCOUVER, 98683	1	\$2,478
122169000	WEBB ALAN L & WEBB LAURA	15511 SE EVERGREEN HWY	VANCOUVER	WA	98683	15511 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
92008114	WEINSTEIN JEFFREY & WEINSTEIN SHERRI	4708 B NE THURSTON WAY	VANCOUVER	WA	98662	14609 SE 36TH CIR, VANCOUVER, 98683	1	\$2,478
92008108	WEIS REBECCA ANN	3510 SE 147TH CT	VANCOUVER	WA	98683	3510 SE 147TH CT, VANCOUVER, 98683	3	\$744
114784056	WELLAND GRAHAM A	13519 SE 37TH ST	VANCOUVER	WA	98683	13519 SE 37TH ST, VANCOUVER, 98683	3	\$744
122174000	WHITE DAVID & WHITE RENEE	4000 SE 157TH AVE	VANCOUVER	WA	98683	4000 SE 157TH AVE, VANCOUVER, 98683	3	\$744
122128000	WHITFIELD JANE G TRUSTEE	15819 SE EVERGREEN HWY	VANCOUVER	WA	98683	15819 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
114784332	WIEMKEN EDWARD C & WIEMKEN BIRDIE L	PO BOX 55816	HAYWARD	CA	94545	3801 SE 142ND CT, VANCOUVER, 98683	2	\$1,735
114784194	WIGGINS BENITE TRUSTEE	13715 SE 35TH ST	VANCOUVER	WA	98683	13715 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
114784226	WIGGINS MANNING LISA	3517 SE 139TH AVE	VANCOUVER	WA	98683	3517 SE 139TH AVE, VANCOUVER, 98683	1	\$2,478
114784128	WILKENS ON ROBERT E TRUSTEE	13613 SE 36TH ST	VANCOUVER	WA	98683	13613 SE 36TH ST, VANCOUVER, 98683	2	\$1,735
114784350	WINTER CHARLES F	14100 SE 35TH ST	VANCOUVER	WA	98683	14100 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
92009824	WOLF PAUL J & WOLF ELIZABETH TRUSTEE	15503 SE 39TH CR	VANCOUVER	WA	98684	15503 SE 39TH CIR, VANCOUVER, 98683	3	\$744
122156006	WOLFLEY DANIEL ALLEN & WOLFLEY SIDNEE MARIE	4118 SE 162ND COURT	VANCOUVER	WA	98683	4118 SE 162ND CT, VANCOUVER, 98683	3	\$744
126738000	WOLLAM TERRY L & WOLLAM SHIRLEY	4525 SE 164TH AVE	VANCOUVER	WA	98683	4525 SE 164TH AVE, VANCOUVER, 98683	3	\$744
114784180	WOOD ERSKINE II & WOOD SANDY	PO Box 871660	VANCOUVER	WA	98687	13618 SE 36TH ST, VANCOUVER, 98683	2	\$1,735



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114784376	WOOD GREGORY & WOOD ANGELA	6021 GREENBUSH AVE	VAN NUYS	CA	91401	14034 SE 35TH LOOP, VANCOUVER, 98683	1	\$2,478
122652000	WOOD MARDI TRUSTEE	OF THE MARDI WOOD 2011 TRUST	BOLINAS	CA	94924		3	\$744
122627004	WOOD MARY CHRISTINA	2909 S PORTSIDE	BOISE	ID	83706		1	\$2,478
122627002	WOODS LANDING COTTAGE LC	2909 S PORTSIDE	BOISE	ID	83706	3331 SE RIVERWOOD LN, VANCOUVER, 98683	1	\$2,478
122589000	WOODS LANDING LLC	2909 S PORTSIDE	BOISE	ID	83706	3416 SE RIVERWOOD LN, VANCOUVER, 98683	3	\$744
114784248	WOODWARD-COLLIE LYNDIA	2515 30TH AVE SOUTH	SEATTLE	WA	98144	14017 SE 35TH LOOP, VANCOUVER, 98683	2	\$1,735
114784200	WULF VIRGINIA C	13801 SE 35TH ST	VANCOUVER	WA	98683	13801 SE 35TH ST, VANCOUVER, 98683	1	\$2,478
126693000	YEE MICHAEL & YEE MARY	16905 SE EVERGREEN HWY	VANCOUVER	WA	98683	16905 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
122163000	YOON SUK YOUNG & YOON CHUNG SUK	4009 SE 157TH AVE	VANCOUVER	WA	98683	4009 SE 157TH AVE, VANCOUVER, 98683	3	\$744
114784122	YOUNG BEVERLY L TRUSTEE	13610 SE 37TH ST	VANCOUVER	WA	98683	13610 SE 37TH ST, VANCOUVER, 98683	3	\$744
114784378	YOUNG MARK G	14032 SE 35TH LOOP	VANCOUVER	WA	98683	14032 SE 35TH LOOP, VANCOUVER, 98683	1	\$2,478
91490000	YOUNGS MARK ETAL	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683	3500 SE BELLA VISTA PL, VANCOUVER, 98683	2	\$1,735
91502000	YOUNGS MARK TRUSTEE	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683		2	\$1,735
91454000	YUSEF HASEEB	14308 SE 34TH CIR	VANCOUVER	WA	98683	14308 SE 34TH CIR, VANCOUVER, 98683	3	\$744
92008002	ZETA ODELON M & ZETA MARIA L	15001 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15001 SE EVERGREEN HWY, VANCOUVER, 98683	1	\$2,478
91540000	ZHANG JIEBIN	2736 SE 109TH AVE	PORTLAND	OR	97266		1	\$2,478
114784300	ZIEGLER WESLEY & ZIEGLER DARRELA	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665		3	\$744
122608000	ZIEGLER WESLEY J	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665	3708 SE 139TH AVE, VANCOUVER, 98683	3	\$744
114784076	ZWAHLEN JACK BARRY & ZWAHLEN SANDRA	13713 SE 37TH ST	VANCOUVER	WA	98683	13713 SE 37TH ST, VANCOUVER, 98683	3	\$744

## CERTIFICATE

The undersigned, Clerk of the City of Vancouver, Washington, hereby certifies that the attached is a true and correct copy of the minutes of the April 17, 2013 public hearing on the formation of Local Improvement District No. 545 ("LID No. 545") and true and correct copies of all written objections received to the formation of LID No. 545.

DATED this 4<sup>th</sup> day of June, 2013

CITY OF VANCOUVER, WASHINGTON

Attest:



Lloyd Tyler, City Clerk

By: Carrie Lewellen, Deputy City Clerk

LID FORMATION HEARING )

LID 545 )

ORIGINAL

PUBLIC HEARING

Regarding East Vancouver

Train Horn Quiet Zone

\* \* \*

April 17, 2013

415 W. 6th

Council Chambers

Vancouver, Washington

SINEAD R. WILDER, CCR

Court Reporter



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(360) 695-5554

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PORTLAND  
(503) 245-4552



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21 ALSO PRESENT:

22 Cynthia Ward  
Bond Counsel for the City of Vancouver

23

Members of the Public

24

25

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1 VANCOUVER, WASHINGTON; WEEKDAY, DATE, 2013

2 6:02 p.m.

3 \* \* \*

4 THE HEARING EXAMINER: Okay. Good evening.

5 I will now call to order the City of Vancouver meeting  
6 on the formation of the East Vancouver Train Horn  
7 Quiet Zone Local Improvement District.

8 Today is April 17, 2013, and the time is the  
9 6:02 p.m. My name is Sharon Rice. I am the City of  
10 Vancouver Hearing Examiner, and the City has asked me  
11 to chair this meeting. And we are in the Vancouver  
12 City Council Chambers, as you know.

13 This hearing tonight is the LID formation  
14 hearing. The City Council will hold two public  
15 hearings in establishing this local improvement  
16 district. The first one is tonight's meeting, the  
17 formation hearing. The second is the assessment  
18 confirmation hearing.

19 The formation hearing that we're having  
20 tonight is specifically about taking objections and  
21 other public comment regarding formation of the LID.  
22 Property owners and others are invited to testify  
23 about the improvements proposed to be constructed,  
24 whether it is appropriate at all to form an LID and  
25 finance the improvements, whether their specific

1 parcel should be included in the LID boundary, and at  
2 which assessment tier their property should be  
3 included in the boundary.

4 So those are the basic areas we're looking  
5 for testimony on tonight or comments on tonight. The  
6 result of this meeting will be a complete record of  
7 all the relevant information upon which the City has  
8 based its recommendation to City Council. It's going  
9 to include planning staff's written and tonight's oral  
10 analysis, technical information about proposed  
11 improvements, the complete list of properties  
12 affected, the comments of affected property owners,  
13 and a court reporter transcript of tonight's meeting.  
14 And this record will be relied on when the City  
15 Council considers adoption of the LID ordinance.

16 There will be a separate hearing regarding  
17 specific assessment amounts. That hearing will be for  
18 the purpose of hearing individual property owners  
19 regarding their individual properties and what --  
20 whether their properties should be assessed at that  
21 proposed amount.

22 In order to testify at that second hearing  
23 regarding amounts, it is necessary for you to have  
24 submitted written protest at tonight's hearing -- at  
25 or before tonight's hearing. So if you anticipate



1 that you're going to want to contest the amount of  
2 assessment for your individual parcel, again, it's  
3 necessary for you to submit a written protest tonight.

4 That written protest needs to identify your  
5 property -- it would be nice if you have your tax I.D.  
6 number, but your address at the very least and the  
7 name of the parcel owner who's protesting. And if you  
8 don't have that with you, if you didn't bring that  
9 prepared with you, the City has prepared forms you can  
10 fill out.

11 And Mr. Ransom, are those forms up here on  
12 the table?

13 MR. RANSOM: Yes. We have two documents  
14 available for use. The first is the -- a protest  
15 form, and the second is a listing of all addresses and  
16 property I.D. numbers for those parcels to be  
17 affected.

18 So somebody -- it would be helpful for staff  
19 if they found their parcel and property I.D. number.  
20 The reason for that is that just ensures that we know  
21 specifically what property is in question.

22 THE HEARING EXAMINER: Okay. Perfect.

23 So either if you come up to testify, you can  
24 take a look at that; or if you don't intend to give  
25 comments tonight, at some point this evening --

1 Mr. Ransom, people will have a chance to look through  
2 that list?

3 MR. RANSOM: Yes. These lists are  
4 available, both at this desk, but we would prefer that  
5 individuals look at them prior to testimony. They're  
6 out on the table in the foyer.

7 THE HEARING EXAMINER: On the counter  
8 outside.

9 MR. RANSOM: Yes.

10 THE HEARING EXAMINER: Okay. Great.

11 So again, if you file a written protest,  
12 then you will be able to testify at the later  
13 assessment role hearing.

14 That hearing will be -- there will be two  
15 parts of that hearing. The first reading of that  
16 ordinance will be held -- that hearing will be held on  
17 May the 13th. And the second hearing -- or the public  
18 hearing on that ordinance will be held May the 20th.

19 For tonight, first I'm going to hear from  
20 City staff and from any City consultants that he  
21 wishes to have provide comments about the proposed  
22 improvements. After the City has made its  
23 presentation, I will open it up for public comment.  
24 And at that time I'm going to take the sign-in sheet  
25 and call off names on that list.

1 If your name is on that list, and you don't  
2 wish to testify, just indicate that you pass. If you  
3 do wish, we'll have you come up and sit in the chair  
4 here at the table and speak into the microphone.

5 Depending on the number of people who wish  
6 to testify, I may implement a time limit. Right now  
7 the room is not very full, so I don't anticipate  
8 needing one. If more people come, and there are a lot  
9 of people who wish to the testify, there may be a  
10 three- or a five-minute time limit implemented. And I  
11 just wanted to warn you about that in advance.

12 We plan to take all testimony or all  
13 comments tonight, and we've arranged for the hearing  
14 or for the meeting to stay going until 10 p.m., if  
15 necessary, to do so. If we're still going at 9 p.m.,  
16 I'm going to check in and see how many people are left  
17 who would like to comment, so we'll let everybody will  
18 know.

19 So at this point, can I see a show of hands  
20 from the audience; who here believes they're going to  
21 want to provide oral comments tonight, show of hands?

22 I have one person raising her hand. Okay.  
23 Thank you for that.

24 Other information I want you to be aware  
25 of -- again, you don't have to comment tonight in

1 order to protest. You need to submit it in writing.  
2 You should note, please, that any direct communication  
3 with City Council members regarding either your  
4 property's inclusion in the LID or its assessment  
5 amount is not appropriate outside of these meetings,  
6 that your comments to them about your specific  
7 property should be made in the process provided  
8 through these hearings. I just wanted to highlight  
9 that for your attention.

10 And lastly, opponents may stop the LID by  
11 filing with the City Council a protest within 30 days  
12 from the date of passage of the ordinance. It must be  
13 signed by property owners representing at least 60  
14 percent of the estimated assessment.

15 So after this protest period, 30-day protest  
16 period, there's an additional 30-day legal challenge  
17 period. After those two periods expire, the validity  
18 of the formation of the LID cannot be challenged. I  
19 just wanted to bring that to your attention.

20 If you have questions about any of this  
21 information, there is somebody out in the foyer who  
22 can answer questions for you tonight, and also the  
23 City has a lot of information about this process on  
24 its website.

25 Again, this meeting is being transcribed by

1 a court reporter, so I'm going to ask everybody to  
2 please deliver their comments into a microphone. When  
3 you come up to speak, would you please state your  
4 name, spell your name for the record, and if you are a  
5 member of the public, please state the address or the  
6 tax parcel number, if you know it, for which you are  
7 commenting.

8 And in order to ensure all testimony is  
9 captured, I'm going to ask you to please make sure you  
10 don't call out from the audience or speak over other  
11 people who are speaking.

12 And just so that you know in advance, if you  
13 pose questions tonight, there won't be a response  
14 period before we close the meeting. Again, there is  
15 staff in the hallway who can speak to you, and the  
16 City has information on its website.

17 So with that, I'm going to open the matter  
18 for staff's presentation.

19 MR. RANSOM: Okay. Good evening. And for  
20 the record, my name is Matt Ransom; title, Project  
21 Development and Policy Manager, City of Vancouver.

22 And joining me in the presentation is Dan  
23 Swensen, Engineering Construction Manager, City of  
24 Vancouver. And we'll both participate in the staff  
25 report.

1           The substance of this report is both  
2   presented here in summary, but please refer to the  
3   written staff report that's available in the foyer and  
4   online for the specific comments that I'll deliver  
5   this evening.

6           The proposal before you for consideration of  
7   public hearing and comment is to hold an LID formation  
8   hearing regarding adopted resolution M-3789. It  
9   should be noted that this LID formation hearing is  
10   being held under the provisions and instructions of  
11   RCW35.43.150, which prescribes the formation hearing  
12   process.

13           Resolution 3789 -- M-3789 was approved by  
14   City Council on March 18th, 2011 and ordered the  
15   initiation of the LID to fund the improvements that  
16   will be the described both in the report and in this  
17   presentation. When the improvements are constructed,  
18   contingent upon formation of the LID, it is the intent  
19   of staff to write a letter to the Federal Railroad  
20   Administration, and in doing so, would effect  
21   implementation of the train horn quiet zone for the  
22   four railroad crossings in the LID subject area.

23           So for purposes of just orientation, the  
24   East Vancouver quiet zone is in portions lying east --  
25   Vancouver east of I-205. You can see here in this

1 vicinity map, generally, south of SR-14, east of 205,  
2 north of the Columbia River and extending slightly  
3 eastward at 164th Avenue.

4 There are four railroad crossings, three  
5 public crossings administered and managed by the City  
6 of Vancouver and one private crossing where property  
7 owners have a license agreement through BNSF to cross  
8 at that location. Those crossings are each proposed  
9 to be within the limits of quiet zone, and upon  
10 implementation, the railroad would cease to sound  
11 their horns at the three public crossings.

12 It should be noted for the record that the  
13 railroad does not, based on their standard, currently  
14 sound their horns at the private crossing. There are  
15 no whistle boards that cause them to sound at that  
16 location.

17 It should also be noted that upon  
18 implementation of the quiet zone, under federal rules,  
19 the train operator can sound their horn at any time  
20 provided that they perceive an imminent risk of  
21 safety, property, life, et cetera. And so the quiet  
22 zone is for the routine sounding of horns. It is not  
23 for the complete sounding of horns. They have the  
24 right under federal law to sound under the event of  
25 need for safety.

1           The LID boundary described more  
2 specifically -- and there's a map out in the foyer and  
3 in the staff reports that provide the parcel-by-parcel  
4 orientation. But LID boundary, as proposed, would  
5 encompass roughly 467 parcels, as we've identified  
6 them right now.

7           The geography described in the text is  
8 neighborhoods in East Vancouver north of the Columbia  
9 River, east of Silver Springs Drive, south of SR-14  
10 and west of approximately 169th Court. But please  
11 refer to the map for the specific orientation. And  
12 this here is the map of the boundary as staff has  
13 identified.

14           Next I'll refer to Dan and ask him to  
15 present the scope of the street improvements to be  
16 completed.

17           MR. SWENSEN: If my voice survives -- I  
18 don't know.

19           We need to be doing street improvements to  
20 four intersections, as Matt has indicated. For the  
21 record, the three public crossings are federal ID  
22 numbers 090090W, 090092K and 090093S. We'll also be  
23 making limited improvements to the private crossing,  
24 and that is federal railroad crossing ID number  
25 090091D.



1 Moving from west to east, describing the  
2 improvements some -- if I can make my mouse pointer  
3 work; here it is -- this is 139th Avenue. What we  
4 need to do is create some traffic separation between  
5 east and westbound traffic here by installing medians  
6 here as well as separation for the north-south  
7 traffic, a median here on the north side of the tracks  
8 and here on the south side of the tracks.

9 We will also be replacing street lights in  
10 these two locations, upgrading them, as well as  
11 installing a street light in this location. There's  
12 already a street light on this side of the  
13 intersection.

14 In addition, we'll be installing  
15 radar-controlled speed signs 500 feet from the  
16 intersection in both directions. The point of those  
17 is to create an advisory speed as well as to notify  
18 drivers of their actual speed. It gives them a way of  
19 comparing those. You've probably seen those in school  
20 zones, and you're familiar with how that works. So  
21 those are the improvements at 139th.

22 At 144th there are a few improvements. We  
23 actually need to remove the two stop signs that are  
24 there and install solar-powered LED flashing stop  
25 signs. It's a standard stop sign with LEDs

1 surrounding it that flash, and those are  
2 solar-powered.

3 We'll also be removing a stone obstruction,  
4 a site distance concern right here in the southeast  
5 corner of that crossing. And that's about it for the  
6 144th crossing.

7 At 147th, it's very similar to 139th.  
8 Again, we need to create separation between east and  
9 westbound traffic here as well as north and southbound  
10 traffic here. Also, south of the tracks we'll be  
11 installing a median here as well. In this location  
12 we'll actually be installing three new street lights,  
13 one here and two here. At this intersection as well,  
14 at 500 feet from the intersection both directions  
15 there'll be the radar-controlled speed signs  
16 installed.

17 At 164th -- just to throw you off a little  
18 bit, north is now to the right rather than up. 164th  
19 there's a little more involved work. The existing  
20 road is -- what we need to do is create a median down  
21 the existing road, so the cross-over is prevented to  
22 keep people away from the opposing side of those  
23 railroad gates.

24 To do that, we have to put the median down  
25 the middle, as I mentioned. The existing roadway is

1 not wide enough to do that, especially north of the  
2 tracks. So we are going to end up widening on both  
3 sides of the roadway. And to do that, we'll need to  
4 build retaining walls all within the current public  
5 right-of-way, but here as well as here. We'll be  
6 rebuilding this driveway due to some drainage concerns  
7 expressed by the resident of that home.

8 And on the south side of the tracks, again,  
9 we'll be installing a median curb here. And we'll  
10 need to make this radius larger to accommodate  
11 right-turning vehicles who now crowd the center in  
12 order to make that right turn. And we'll do some  
13 drainage improvements down the road here in just a  
14 little bit, some collection improvements for this  
15 somewhat.

16 Just a quick look at the devices that we've  
17 talked about. This is an example of the  
18 radar-controlled speed sign. We are not planning on  
19 reducing the speed limit along Evergreen Highway. We  
20 will post advisory signs along with your speed sign  
21 that will tell people -- allow them to compare.

22 And then this is a picture of what the stop  
23 signs at 144th crossing should look like.

24 Hang on, let's not -- let's not restart now.

25 Okay. Matt.

1 MR. RANSOM: Okay. Thank you.

2 Let me state for the record that when we  
3 refer, as we have in this presentation, to the  
4 crossing at approximately 144th Avenue, staff is  
5 referring to that address as an approximation.  
6 Because that is a private road or crossing, and the  
7 City does not have jurisdiction over it, we're simply  
8 using that as a proxy for where we think it is in  
9 adjacency to a public street that is directly north of  
10 that private crossing.

11 But we are not in any way inferring or  
12 taking -- referencing any implications that refers to  
13 public jurisdiction over that crossing. It is a  
14 private crossing. We're simply using that as a  
15 commonly, I think, understood reference point in terms  
16 of location geographically.

17 Okay. I'd like to transit in the  
18 presentation, now that we've described the proposal  
19 and the substance of the LID and why we -- the City  
20 Council has adopted the intent to form. And let me  
21 present now a series of slides that relate to the  
22 basis for the definition of the boundary and the basis  
23 for the definition of the assessment methodology.

24 Many details, as I have mentioned  
25 previously, are both in the staff record and

1 appendices exhibits. But let me review the basis we  
2 used to derive those conclusions.

3 First, all of these findings that we have  
4 made to that effect are based on independent analysis.  
5 I've listed here a series of those beginning back in  
6 2005. We have convened on multiple occasions what is  
7 referred to in the nomenclature as diagnostic team  
8 reviews. Those are multi-agency meetings. City of  
9 Vancouver, Burlington Northern Railroad, Washington  
10 Utility Transportation Commission, Federal Railroad  
11 Administration, Amtrak and other affected agencies are  
12 often in attendance in those meetings.

13 The purpose of those meetings are to meet at  
14 the crossing location to identify the scope of  
15 potential remedies and, as might be possible, to reach  
16 consensus on what the improvements could be. And  
17 that's how we've identified the improvements that are  
18 presented for construction.

19 When I refer to multiple, I think over the  
20 series of years, beginning in 2005, we met at each  
21 location at least more than once.

22 We have completed two independent sound  
23 studies. These studies were completed by an  
24 independent sound consultant, scientist who is expert  
25 in the subject of measurement of noise and the science

1 behind that. The studies were completed both in 2005,  
2 and then we did complete an update in 2012. And those  
3 documents, again, are in the exhibits to the staff  
4 report. And from those sound studies, that formed the  
5 basis to the definition of who would benefit based on  
6 noise reduction that's proposed by the quiet zone  
7 implementation.

8 We have completed what's described here as  
9 benefit analysis. We have three independent studies.  
10 These are assessments of property value based on a  
11 licensed appraiser to do work in the State of  
12 Washington. They assess property values and make  
13 conclusions as it relates to the benefit or increase  
14 of market value that might be manifest, should noise  
15 be reduced.

16 Those studies looked specifically at parcels  
17 within the proposed LID boundary. We have completed  
18 engineering plans. Those plans were supervised and  
19 approved by Dan Swensen, and they were completed by an  
20 independent consultant licensed to do work in the  
21 State of Washington. And those plans are prepared and  
22 ready for contract bidding, should council approve the  
23 LID formation.

24 We've also done extensive financial analysis  
25 working with the City treasurer and other experts that



1 the City has retained, independent bond counsel, legal  
2 counsel, that is providing expert advice as it relates  
3 to the financing of any means, of whether it be a bond  
4 or short-term finance instruments that would be used  
5 for both a short-term financing and long-term  
6 financing.

7 And it would be the City's intention,  
8 although all rates of finance are subject to market  
9 conditions, that we work to achieve the best market  
10 rate available to the City at the time of sale.

11 And the final is we have distributed, per  
12 the requirements of the statute, notifications to  
13 property owners. And the basis for those  
14 notifications to property owners are from the County  
15 assessor current data set. And so should there be any  
16 errors or omissions, that is based on the information  
17 received from the County assessor, and it's not  
18 created by the City. The City did not create the  
19 inventory. That's a County product.

20 So that's the -- we did a lot of sound study  
21 work. We did independent appraisals.

22 Let me just jump in and describe how this  
23 works in terms of the definition of the boundary and  
24 why it's proposed as such. You can see here in a  
25 diagrammatic look of -- these circles are indicative of

1 maybe a sound blast area, and the red and blue lines  
2 are indicative of where the train would begin sounding  
3 their horn. Blue would be heading eastward.

4           You can see that the train operator, based  
5 on the field location of the whistle board as it  
6 exists in -- along the tracks, may begin sounding  
7 their horn -- I forget the linear distance, but it's  
8 prescribed in federal law, a distance in advance of  
9 the crossing. And then they would subsequently sound  
10 it in advance of each of the public crossings as they  
11 head eastward; the same as the operator heads  
12 westward.

13           What you see in this and also should be  
14 noted under federal statute, that in order to form a  
15 quiet zone, the quiet zone needs to encompass based  
16 on specific linear distances and the federal statute  
17 as identified as an exhibit to the staff report; that  
18 the quiet zone cannot be created independent, so you  
19 could not create one quiet zone here, one quiet zone  
20 here. And the reason for that is the federal statute  
21 would prohibit that based on the spacing requirements  
22 and what needs to be included in a singular quiet  
23 zone.

24           So in essence, we needed to create the quiet  
25 zone boundary as encompassing all of these three

1 crossings, because federal spacing requirements would  
2 dictate that is the outcome.

3           You can also infer from this that the sound,  
4 for the most part, resonates nearly continuously  
5 through this zone based on the distance between the  
6 crossings. The operator would sound their horn  
7 beginning here, would cease for a moment, begin  
8 sounding here, would cease for a moment, begin  
9 sounding here. This close spacing of each one of  
10 these would suggest -- and as I say, based on federal  
11 statute -- that the zone would need to cover each of  
12 these crossings.

13           The private crossing that we have identified  
14 as needing to be improved with a modest set of  
15 improvements lies roughly within here. And you can  
16 see also that, based on federal statute, it would  
17 compel the City -- and we were guided to this outcome  
18 by the Federal Railroad Administration -- that we  
19 needed to address and improve, as they have dictated,  
20 this crossing, because it lies within the overall  
21 zone.

22           And that's unique to this situation of why  
23 that private crossing is included and referenced as  
24 such as needing improvement. Those improvements were  
25 dictated through an approval granted by the Federal

1 Railroad Administration. I'll mention that here in a  
2 moment.

3 So what our sound consultant did is our  
4 sound consultant went out and placed monitoring  
5 devices. These devices are noise measurement  
6 instruments, and he placed them at numerous locations.  
7 These little points identified the approximate  
8 location where he placed them in the field.

9 And you can see that the attempt in the  
10 analysis was to disperse them in a manner where we  
11 could then discern -- or we -- he, the consultant,  
12 could discern and measure the benefit of both -- well,  
13 both the existing sound levels with the trains  
14 sounding their horns with the freeway SR-14, auto  
15 traffic, et cetera, and then also measure what's the  
16 noise when the train is not blasting its horn and  
17 measure the Delta between the two.

18 Each of these -- the technical analysis is,  
19 again, listed as an exhibit to the staff report. But  
20 the nature of the dispersion of all these sound  
21 recordings gave the sound consultant an expert  
22 understanding, based on his knowledge of sound, of  
23 where the sound would disperse.

24 And then also from that, because sound,  
25 according to this figure drawn from the consultant

1 report, you know, dissipates over distance, that the  
2 sound consultant then inferred and drew, based on  
3 scientific modeling and mathematical calculations, a  
4 distribution of where sound would be reduced the most,  
5 and then as you -- from a distance from the tracks  
6 where sound would dissipate.

7 The cutoff line and why, approximately  
8 speaking, this light blue is the outer limit boundary  
9 you will find in the consultant report; that he  
10 identified that the closer you move to SR-14, you  
11 begin to have interference and noise from SR-14. And  
12 so there is a -- a cutoff point in the sound  
13 dissipation where you start to get interference.

14 And so using all these field-calibrated  
15 collections and then his scientific modeling and  
16 mathematical calculations, he derived these  
17 sub-boundaries.

18 THE HEARING EXAMINER: Mr. Ransom, before  
19 you go on, we're looking at your slide 17. And just  
20 because the print on that's too small, could you just  
21 state for the record -- you've identified the lighter  
22 blue outer circle as outer project limits. But could  
23 you tell us what the other three colors represent.

24 MR. RANSOM: Yes. And I'll show you a  
25 figure here in a moment that would -- how we've

1 interpolated these lines.

2           These lines are mathematical calculations  
3 based on his scientific study. And for reference  
4 here, the tracks -- the railroad tracks are bounded  
5 between two red lines, and so the railroad track would  
6 lie between those. And so that's an outer limit edge,  
7 let's say, from the railroad right-of-way.

8           What we're defining here as tier one, tier  
9 one are those parcels that are most proximate, that  
10 would receive the most benefit in terms of net noise  
11 reduction. And those lie within the pink or -- or  
12 fuchsia -- let's call it pink boundary.

13           There's a -- what we refer to as tier two.  
14 Tier two are those properties that are the next  
15 distance out that would lie between the fuchsia or  
16 pink and the royal blue. And that's a zone -- again,  
17 this'll make more sense in a moment when you see it.

18           And then the tier three, as we refer to it,  
19 are those parcels with the furthest distance from the  
20 track, and those lie between the royal blue and light  
21 blue boundary limits.

22           THE HEARING EXAMINER: Thank you. There's  
23 print on there. The print is just too small to read  
24 on the graphics.

25           MR. RANSOM: Yes, yes.



1           This is how we have interpolated those lines  
2   on the parcels as they exist built in the city. And  
3   we -- to the extent the practical -- and in reviewing  
4   those lines in juxtaposition to the parcels as they  
5   exist in the city as built, we worked with the sound  
6   consultant to delineate which parcels lie within which  
7   zones. So this would be that interpolation.

8           Let me just review that.

9           The pink, or what would appear to be pink in  
10  this figure -- orange is pink -- are the tier one  
11  parcels. So those are the parcels whose resident  
12  location -- even though a parcel might be long in  
13  terms of distance, the actual unit of residence, which  
14  is where the benefit is derived, is in direct  
15  proximity or lies within that tier one boundary.

16           The tier two parcels are those parcels, in  
17  this figure, in a green -- a lime green color.

18           And then the tier three are those parcels  
19  that are in sort of a purplish color.

20           This map is both on display in the foyer and  
21  part of the staff report. And this forms the basis  
22  for the tier assessment that is proposed and has been  
23  presented to the City.

24           When you as an individual -- if they would  
25  refer to the assessment role, as we've formulated in a

1 draft -- it is in draft, but it's here on the table  
2 for your review. When you refer to tier one, two, and  
3 three, that's the designation; so you can see your  
4 parcel tier one, parcel tier two, et cetera. And you  
5 can then derive what your assessment may be.

6 So let me just review a couple of findings  
7 as it relates to the benefits study. And the benefits  
8 study, again, was completed by two independent  
9 appraisers, each of those licensed to do work in the  
10 State of Washington. And their findings are as  
11 follows: That the assessments as proposed are  
12 reasonable and within the benefit range for each tier.

13 That's an important finding, because under  
14 the statute, the benefit in terms of, in this case,  
15 the market value increase that each property owner  
16 would achieve when the quiet zone is implemented needs  
17 to be greater than the assessment that they incur.  
18 And the finding here is that the assessments appear  
19 reasonable and within the benefit range.

20 The assessments are proportionate. And the  
21 proportionate finding relates to -- there is reason in  
22 his judgment -- in the analyst's judgment to believe  
23 that distance based on net sound reduction is a  
24 proportionate way of measuring. If you're closer, and  
25 you have more sound reduction, then you have a higher

1 benefit, or your assessment is higher, because you  
2 achieve more market value increase versus those  
3 further away.

4 And the last finding, again, is that in  
5 actual reduction in noise, in their judgment, based on  
6 real estate markets and the sales of properties, is  
7 that noise can be a determinant of value. And by  
8 reducing the recurring incidence of noise, that there  
9 would be a net positive impact on the market value.  
10 And he's -- in both cases they've signed their  
11 appraisals to indicate that they stand by their work.

12 There were questions -- and I present these  
13 only as questions in the interests of public inquiries  
14 that we received in terms of, Well, why is my property  
15 not assessed this way versus that way.

16 That assessing on a per-parcel basis is the  
17 most applicable. These are findings also derived from  
18 the appraisal reports. That parcel size is not a  
19 determinant of net market value increase, that it's  
20 really the residence.

21 And residence, or let's say single-family  
22 home value, using that as an example, that that is  
23 not -- the value of a property is not the determinant  
24 of the assessment; it's the existence of a residence.  
25 And so that's the unit that we're using.

1           It's -- you know, if you have a \$100,000  
2   home or a million dollar home, that that's not the  
3   determinant of the assessment -- or the proportion of  
4   the assessment; it's the -- you know, on a  
5   per-property, per-parcel basis.

6           So to summarize this work -- and I have a  
7   certificate here that I'll submit for the record in a  
8   moment -- Dan acting as the City's engineer in this  
9   matter has determined that the proposed assessment  
10  costs roughly -- and this is a rounded cost --  
11  \$818,000. I think our current estimate is \$818,340,  
12  to be exact; so this is a rounded figure -- is the  
13  estimated full cost of the project, inclusive of  
14  construction costs, administrative costs.

15           Based on preliminary research into  
16  financing, that should a property owner wish to  
17  finance over a term of 20 years with repayment on an  
18  annual basis, that we have estimated what that would  
19  be.

20           I should note for the record that all of  
21  these costs are preliminary and subject to change.  
22  Final costs will not be known until the project is  
23  constructed and complete and all costs accounted for.  
24  But the engineer has signed a certificate certifying  
25  that, in his professional judgment, these are roughly

1 the costs. But they might vary, you know, up or down  
2 with minimal magnitude.

3 I won't belabor the point, but this is the  
4 same map that you've seen previously, the assessment  
5 tiers. We provided this map for those both in the  
6 report and in the foyer. People can refer to it, and  
7 they can discern their ID number for their parcel.

8 A map like this -- so that people are aware,  
9 a map like this would be the official map of the LID.  
10 While this is not the official map -- that would be  
11 subject to Council ordinance -- the map that would  
12 indicate who is in the LID would look like this, where  
13 you have a map with parcel IDs noted on each parcel,  
14 so that that would be the official record. Again,  
15 this is not as such, but that would be the active, if  
16 the City Council should proceed.

17 Let me refer to the assessments as they  
18 exist in preliminary form. We have three tiers.  
19 Within tier one -- and I'll refer first to the  
20 preliminary assessment, which is the whole cost or the  
21 full cost. Should a property owner wish to pay all up  
22 front, this would be the cost at this point that we  
23 estimate.

24 Tier one, that cost would be roughly \$2,478.  
25 These are -- these are -- there's actually an error



1 that is being pointed out. This should not -- this  
2 column shouldn't say yearly cost; it should be full  
3 cost. And then it should be yearly on other side.

4 So for the record, this table, the yearly  
5 should be struck on the column under Preliminary  
6 Assessment. That's the full cost.

7 THE HEARING EXAMINER: And for the record,  
8 we're looking at slide 24.

9 MR. RANSOM: Yeah.

10 So tier one, the assumed -- and these are  
11 rounded figures -- preliminary assessment is \$2,478;  
12 tier two, \$1,735; and tier three \$744.

13 So on the column -- or the table to the  
14 right where the header is 20-Year Repayment Term,  
15 Annual Payment, the column labeled Cost, that should  
16 read Yearly Cost or Annual Cost. This is an estimated  
17 annual payment based on a 20-year repayment term,  
18 market interest rates as they were assumed to develop  
19 this estimate.

20 And the annual payment that somebody could  
21 elect to repay the assessment, tier -- for tier one it  
22 might be, roughly rounded, \$177; tier two, \$124; and  
23 tier three, \$153. Again, these are the annual costs  
24 over a 20-year term.

25 Procedurally, so people understand, people

1 could prepay early, if they wanted. And that -- they  
2 would just pay a balloon payment based on the  
3 outstanding assessment at that point in time.

4 These are findings both in -- drawn from the  
5 analysis and form the basis for our conclusion that  
6 the preliminary assessment meets the -- the intent of  
7 the law in terms of benefit versus assessment.

8 This is the benefit range as estimated by  
9 the licensed appraiser under tier one. They're  
10 estimating that tier one market values per parcel  
11 could increase in the range of 3 to \$5,000. An  
12 average market value increase could be \$4,000.

13 Tier two, you see the figures here. I won't  
14 read them. But they're part of the record, and tier  
15 three.

16 The important comparison is listed here --  
17 and I will read this, just to form the basis of our  
18 conclusion -- that the special benefits do exceed LID  
19 preliminary assessments on a per-parcel basis. So for  
20 example, in tier one, with an assumed preliminary  
21 assessment of \$2,478, that figure is below, or the  
22 market value increase is above, whichever way you  
23 choose to look at it.

24 These two figures in relationship to each  
25 other, the benefits exceed the assessment, which is

1 the threshold for a determination that there's a  
2 benefit derived by this LID. And that's the basis  
3 upon which we would make that recommendation.

4 So that's the technical basis for why we're  
5 here tonight and why the LID is proposed as such.

6 Let me then shift in the staff report to  
7 another point of description, and that is establishing  
8 a quiet zone. We have petitioned the Federal Railroad  
9 Administration to establish a quiet zone in this area.  
10 And you see here that a quiet zone -- there are some  
11 parameters listed on this slide.

12 If we complete the proposed improvements  
13 according to the plans that have been presented, we'll  
14 write a letter, and FRA would authorize the railroads  
15 to cease routine use of locomotive train horns.

16 Procedurally what we've done is we have  
17 submitted our requests under FRA rules, Title 49 CFR  
18 Part 222. That's the quiet zone regulation. We have  
19 received a waiver from regulations Title 49 CFR on  
20 April 12, 2011.

21 And we did submit a notice of intent and ASM  
22 or alternative safety measure -- that's the definition  
23 of ASM -- application to the FRA in 2012, and they did  
24 issue us a conditional approval on  
25 December 27th, 2012.

1           What both of these approvals dictate is two  
2 things: One, that we have to build certain  
3 improvements; so in the approvals book of waiver and  
4 the notice of intent, that they specify exactly what  
5 the City should build or refer to our application in  
6 terms of, Well, you said you were going to build this;  
7 so go build it.

8           And the second fact or second implication of  
9 these is that should we build those, then the FRA will  
10 grant approval; that this is conditionally approved  
11 subject to construction of the said improvements.

12           So then let me turn, then, again, to a quick  
13 discussion of public process.

14           The public process in this initiative began  
15 in 2004, where a City staff was directed by the  
16 manager to the City to begin investigation of  
17 implementation of what was then the interim train horn  
18 rule, that that rule was then finalized through the  
19 federal codification process in 2005.

20           And at that time in 2005 staff presented a  
21 recommendation to the City manager for both the  
22 definition and funding of train horn quiet zones  
23 within Vancouver. In that recommendation to the City  
24 manager staff did indicate very clearly that the City  
25 did not have the resource to implement these quiet



1 zones using City funds; and so therefore, the  
2 instrument that staff was recommending was that  
3 residents, neighborhoods form a local improvement  
4 district to provide the financing.

5 At that time we provided a community forum  
6 on the topic and presented this information in that  
7 type of a community forum setting; also, over the  
8 course of time presented updates and responded to  
9 questions from neighborhood associations, et cetera.

10 In 2008, roughly, we were approached by a  
11 citizen -- a coalition, a group of residents that  
12 convened their own working committee. And they often  
13 refer to themselves as the East Vancouver Quiet Zone  
14 Committee. And we began working with them. They  
15 requested that we help them establish an LID, and we  
16 began the public outreach process in 2009.

17 In 2009 we sent out to the community a  
18 notification to each property owner within the east  
19 quiet zone, as it was represented then and more or  
20 less is represented now in the proposed LID 545. We  
21 held a public meeting at the -- in Vancouver, and we  
22 held multiple public presentations with City Council  
23 on this matter.

24 Since 2009 we have continued to meet with  
25 this resident committee to both work through the

1 process of submitting the necessary approvals, refine  
2 the design and the nature of the proposed  
3 improvements, and then also just to outreach and  
4 provide input and respond to questions. So really,  
5 the -- the community input and outreach has been  
6 ongoing starting in 2005, roughly, through the present  
7 day.

8 And this more or less encapsulates what I've  
9 said just in writing. I will refer -- and I think  
10 this is important that people understand -- and again,  
11 it forms the basis for the outreach on this  
12 recommendation -- we did do two community surveys, one  
13 in 2009 and one in 2013.

14 And let me describe those. In 2009 we  
15 mailed to a subset population of the proposed  
16 460-some-odd parcels a postcard. And then also a  
17 neighborhood referred to here as the Steamboat Landing  
18 Neighborhood Association circulated in person a  
19 petition to each resident within their bounded  
20 homeowner's association an inquiry in terms of whether  
21 people desired to establish an LID.

22 And you see here the results from the 2009  
23 process, which is an overwhelming number, roughly  
24 81 percent of the people that responded to those  
25 inquiries supported establishment of the LID.

1           We completed the same process, but in this  
2 instance in 2013 we mailed to all 467 properties a  
3 postcard. It was postage paid return, where they  
4 would indicate their support for establishing an LID.  
5 And you see the results here, which is of those that  
6 responded -- again, overwhelming number of those  
7 people choosing to respond to that survey was 81  
8 percent supported establishing the LID.

9           In that case, I can speak for the 2013,  
10 because it's most recent memory. We said, Should you  
11 form an LID, you'll be assessed a property assessment.  
12 And in the transmittal we provided some sense of what  
13 that assessment might be, so people had an informed  
14 basis to make that determination and render their  
15 vote, so to speak.

16           You'll see here, just as a point of context,  
17 that based on 467 properties within the LID, in order  
18 to achieve simple majority, we would need to receive  
19 240 responses in total. While we received over 277  
20 responses, nearly a simple majority of the entire  
21 district supported it. But again, of those who  
22 responded, over 81 percent supported establishment.  
23 By any definition, this is a strong indication of  
24 support for establishment of the LID and, in  
25 accordance, individual assessment.

1           So I'll turn again to another topic in the  
2 staff report, SEPA determination. Under the statute,  
3 prior to an action of the City, we have an obligation  
4 under the law to determine its potential environmental  
5 consequences under the State Environmental Policy Act.

6           We have made two findings, that both the  
7 action -- the administrative action of establishing  
8 the LID is exempt from the SEPA requirements. And  
9 then we determined that the nature and extent of the  
10 physical improvements, as they're described here in  
11 the engineer's report, are also exempt from the  
12 requirements pursuant to WAC 197-11-800, subset 2.

13           Those findings and the detailed analysis  
14 that -- that underlies them is an exhibit to the staff  
15 report.

16           So let me summarize my presentation by  
17 making the following findings: First is that the  
18 physical improvements have been designed, and they're  
19 ready for contract bidding. This is contingent upon  
20 formation of the LID. The LID cost estimates are  
21 based on engineering, technical and outreach work to  
22 date, meaning that we intend to assess one hundred  
23 percent of the project costs, including administrative  
24 costs, to the LID. And that's the -- that's where the  
25 figure \$818,000 is derived from.



1           The public notifications, both for this  
2   hearing and prior processes, complied with the  
3   provisions of the law. And we made some statements  
4   here in terms of the notice of adoption of the  
5   resolution M-3789, notice of adoption in the local  
6   newspaper, and then finally, the engineer's  
7   certificates.

8           The LID boundary itself is based on  
9   scientific study and correlates with the minimum area  
10   necessary to establish the quiet zone. The assessment  
11   methodology is based on quantitative measure of noise  
12   reduction and is supported by the technical analysis,  
13   both the sound and the benefit studies.

14          Each benefit study found that the benefits  
15   were the market value increase, was within the range  
16   necessary to establish an LID, meaning that the  
17   benefits exceeded the assessment.

18          This action this evening helps advance the  
19   establishment of an LID, and we're here to hold a  
20   hearing and to accept public testimony and protest.

21          After this hearing, as both indicated in the  
22   examiner's opening remarks, staff will assemble the  
23   hearing testimony, the full record, and make  
24   recommendations to the City Council regarding the LID  
25   formation ordinance and proposed preliminary

1 assessment.

2 The LID number, as it's initially  
3 established, is LID 545. The hearing dates are May 13  
4 and May 20. Those are tentative, and I would  
5 encourage anybody to monitor the Council's schedule to  
6 ensure that they attend on the proper dates.

7 So in conclusion, what I'd like to do is I'd  
8 like to submit into custody the following records:  
9 The staff report for this evening's hearing.

10 THE HEARING EXAMINER: Let's identify them  
11 for the record as we go. So we'll make the staff  
12 report Exhibit 1.

13 (Hearing Exhibit No. 1 marked for  
14 identification.)

15 MR. RANSOM: Okay. The exhibits to the  
16 staff report.

17 THE HEARING EXAMINER: And those documents  
18 are bound together, and there's a cover sheet on the  
19 front. It says they're labeled A through M.

20 MR. RANSOM: Okay.

21 THE HEARING EXAMINER: They'll be  
22 attachments to the staff report.

23 MR. RANSOM: A copy -- reduce-sized copy of  
24 the presentation delivered this evening.

25 THE HEARING EXAMINER: So the staff's Power

1 Point Presentation would be Exhibit 2.

2 (Hearing Exhibit No. 2 marked for  
3 identification.)

4 MR. RANSOM: I have in my possession three  
5 written comments submitted to the City either by  
6 postal mail or by email. And I won't read who the  
7 comments are from, but I'll submit the set of these  
8 for the record.

9 THE HEARING EXAMINER: So these are written  
10 comments submitted by members of the public who were  
11 notified of these proceedings?

12 MR. RANSOM: Yes.

13 THE HEARING EXAMINER: Okay.

14 MR. RANSOM: I believe that they are  
15 residents or parcels that the lie within the LID  
16 boundary, but I did not cross-check that just for the  
17 purposes of just record integrity.

18 THE HEARING EXAMINER: Okay. So the three  
19 written comments together will be Exhibit 3.

20 (Hearing Exhibit No. 3 marked for  
21 identification.)

22 MR. RANSOM: This is the clerk's  
23 certificate, which attached is a true and correct copy  
24 of resolution M-3789, and that's the -- which caused  
25 the meeting this evening.

1 THE HEARING EXAMINER: So that's the actual  
2 resolution by City Council? That would be the  
3 Exhibit 4.

4 (Hearing Exhibit No. 4 marked for  
5 identification.)

6 MR. RANSOM: This is a clerk's certificate  
7 attesting to the true and correct copy of the proof of  
8 publication resolution, M-3789, in the local  
9 newspaper, the paper of record.

10 THE HEARING EXAMINER: And that will be  
11 Exhibit 5.

12 (Hearing Exhibit No. 5 marked for  
13 identification.)

14 MR. RANSOM: The affidavit on mailing,  
15 sworn, indicating that the notice of public hearing  
16 was mailed in accordance with the terms of the  
17 statute.

18 THE HEARING EXAMINER: And the affidavit of  
19 mailing will be Exhibit 6.

20 (Hearing Exhibit No. 6 marked for  
21 identification.)

22 MR. RANSOM: And this is the engineer --  
23 certificate of the engineer attesting to the proposed  
24 costs of the LID as we understand them now. Based on  
25 the determination of this hearing and assessment of



1 the boundaries, this is subject to change and would be  
2 resubmitted in advance of the preliminary ordinance in  
3 formation hearings of City Council. But this is the  
4 certificate as it exists today.

5 THE HEARING EXAMINER: And that document was  
6 prepared by Mr. Swensen?

7 MR. RANSOM: Yes.

8 THE HEARING EXAMINER: That would be  
9 Exhibit 7.

10 (Hearing Exhibit No. 7 marked for  
11 identification.)

12 Any other presentation by the City?

13 MR. RANSOM: No. That summarizes our  
14 presentation. I'm willing to answer any questions  
15 that you might have. But otherwise, I'll open it up  
16 for public comment.

17 THE HEARING EXAMINER: Okay. Thanks,  
18 Mr. Ransom. I don't have questions. You covered that  
19 very thoroughly.

20 Do we have sign-in sheets from which I  
21 should call out names, or should I just ask for a show  
22 of hands?

23 MR. RANSOM: If there's a sign-in sheet,  
24 we'll grab it.

25 THE HEARING EXAMINER: Okay. Let's do that.

1           Okay. I now have a sign-in sheet of folks  
2   who are attending the hearing. I think the sign-in  
3   sheet should also be made an exhibit to the hearing.  
4   We'll make the sign-in sheet Exhibit 9.

5           (Hearing Exhibit No. 9 marked for  
6   identification.)

7           THE HEARING EXAMINER: I'm going to try and  
8   read the names off the list and see if anybody would  
9   like to testify.

10          The first name is Kathy Marshack. Would you  
11   like to testify?

12          MS. MARSHACK: Yes.

13          THE HEARING EXAMINER: Please come forward.

14          MS. MARSHACK: Do you want me in the middle?

15          THE HEARING EXAMINER: Any microphone will  
16   do.

17          MS. MARSHACK: Okay. Thank you.

18          THE HEARING EXAMINER: And would you just,  
19   for the record, spell your name.

20          MS. MARSHACK: Yes. The last name is  
21   spelled M-A-R-S-H-A-C-K; first name's Kathy --  
22   K-A-T-H-Y.

23          THE HEARING EXAMINER: Thank you.

24          MS. MARSHACK: Did you want to know where I  
25   live?

1 THE HEARING EXAMINER: Yes. So tell me your  
2 address. And if you have -- did you have a chance to  
3 refer to your parcel number?

4 MS. MARSHACK: I did, but I forgot what it  
5 was. It's not a big deal. I'm in the -- my address  
6 is 14237 SE Evergreen Highway.

7 I am objecting for a number of reasons. My  
8 parcel is at the private crossing at 144th Court.  
9 Many people in the room are well aware of who I am and  
10 why I'm objecting.

11 I'm object -- my primary objection is that  
12 it is an unsafe plan. These trains speed by at 60  
13 miles an hour, and they plan to put two stop signs at  
14 the private crossing. It's a -- it's terribly unsafe.  
15 And Burlington Northern has deemed that crossing the  
16 most dangerous crossing in the city of Vancouver.

17 THE HEARING EXAMINER: I'm sorry. And  
18 you're referring to the private crossing?

19 MS. MARSHACK: I am.

20 THE HEARING EXAMINER: Okay.

21 MS. MARSHACK: Secondly, I would -- I might  
22 not be in the right order, because I was making notes  
23 as I was sitting here, so I may bounce around a little  
24 bit. There -- the advisory committee that -- the  
25 citizen advisory committee was not elected by the

1 members of the community. They are just citizens who  
2 banded together and decided to approach the City.

3 So there have been violations of the open  
4 meetings law in the State of Washington with  
5 Mr. Boger, Mr. Carlson, Council Member Smith, the  
6 mayor and so forth, meeting in private with members of  
7 the community without announcing these meetings to the  
8 public. And in fact, the crossing that I live in and  
9 me personally were discussed at these meetings, and I  
10 was not allowed to attend. So I object to the  
11 formation of an LID based on constitutional  
12 violations.

13 In addition, I might point out some small  
14 things. Lighting is being put at the other crossings  
15 to make them safer. There's no lighting proposed at  
16 the 144th Court crossing.

17 Another probably not so minor matter is that  
18 I received -- I have a deed to the crossing from the  
19 train company. The train company provided that deed  
20 in 1908 when they bought the property. I'm not that  
21 old.

22 THE HEARING EXAMINER: What year was that?

23 MS. MARSHACK: 1908.

24 THE HEARING EXAMINER: '08.

25 MS. MARSHACK: But they provided me with a

1 deed that says that they will provide a suitable  
2 crossing at no cost to me. So the fact that there are  
3 now some changes being made and costs are being  
4 assessed to me is illegal.

5 This is another -- another point I want to  
6 point out is that -- I just learned this evening, so  
7 it was very helpful for Mr. Ransom to identify that  
8 the costs were determined by people's residence, not  
9 how large their parcel is. And I'm going to be  
10 assessed for vacant property. There's no residence  
11 there. So I object on that grounds.

12 And I understand your next meeting is about  
13 objecting to actual costs and so forth; so I'd like  
14 to, you know, put that on the record, that the  
15 assessment process is not -- I don't know how you can  
16 assess me on a parcel of property when there's no  
17 residence.

18 Let me just go through my notes and make  
19 sure I got everything. It's primarily a lack of  
20 safety, and it's also a violation of my civil rights  
21 to have meetings about me and my property, and they  
22 were not announced publicly, and public officials  
23 attended those meetings.

24 I might point -- maybe did I point this out  
25 already -- the citizen advisory committee, Roger



1 Parsons, Serena Lucey and others, Dick Hannah, Judge  
2 Rulli, these people were volunteers. They weren't  
3 elected or -- by the members of the community. They  
4 just decided to start making something happen.

5 And I don't blame them for speaking up.  
6 They have their constitutional rights to their  
7 opinion. But they deprived me of mine. And that's  
8 illegal.

9 Oh, there is another thing that I -- it's a  
10 small thing. Mr. Ransom pointed out that the trains  
11 do not currently blow for a private crossing, which is  
12 true. So now I have to pay for the trains not to blow  
13 at my private crossing, which is irrational, as far as  
14 I'm concerned.

15 But the real issue is that it is not safe.  
16 The trains are going by at 60 miles an hour, and I  
17 have two stop signs. And I watch children walk across  
18 those crossings. I watch my neighbors walk across  
19 those -- that crossing. And it's just reprehensible  
20 not to do more to protect people who use that  
21 crossing.

22 And I think I covered it.

23 THE HEARING EXAMINER: Okay. Ms. Marshack,  
24 did you have written comments prepared that you wanted  
25 to submit?

1 MS. MARSHACK: I was going to -- is this for  
2 the next meeting?

3 THE HEARING EXAMINER: No. That's the  
4 protest form you should fill out tonight.

5 MS. MARSHACK: I will do that.

6 THE HEARING EXAMINER: Please do. And  
7 everybody who fills out a protest form, make sure that  
8 those are submitted before you leave tonight.

9 MS. MARSHACK: Submitted in what way?

10 THE HEARING EXAMINER: Just fill it out and  
11 then turn it in. And I think Mr. Boger is accepting  
12 documents for us, because he's sitting at the end of  
13 the table.

14 MS. MARSHACK: Okay. I could do that.  
15 Thank you.

16 THE HEARING EXAMINER: Thank you.

17 Okay. The next name on the list is Mike  
18 DiGregorio, and there's a comment that says he does  
19 not wish to speak. I just wanted to confirm that's  
20 still true.

21 Mr. DiGregorio?

22 STAFF MEMBER: I think he just left.

23 THE HEARING EXAMINER: He did.

24 The next name on this list I believe is  
25 Tom -- is it Tom Kingzett or Kingzetti?

1 MR. KINGZETT: Yes.

2 THE HEARING EXAMINER: Could you please  
3 spell your name for us for the record and then give us  
4 your address.

5 MR. KINGZETT: Tom Kingzett. It's  
6 K-I-N-G-Z-E-T-T. I live at 15111 SE Rivershore.

7 I spoke last at the meeting in -- last  
8 month. I'm in favor of the project.

9 I do have a question. In all of the  
10 material I've seen here, I've not seen a breakdown of  
11 the costs. There's many new items that were a  
12 surprise to me tonight, including improvements to the  
13 roadways, medians, retaining walls, radar,  
14 motion-activated signs, flashing stop signs. Are  
15 these all included in the costs that we'll be paying  
16 for, the assessed or --

17 THE HEARING EXAMINER: Yes.

18 MR. KINGZETT: I'm just interested --

19 THE HEARING EXAMINER: We're getting a yes,  
20 a comment from the engineer.

21 But again, we're not going to do  
22 question-and-answer during this public comment period.  
23 So I would like to encourage you to speak to staff  
24 outside the meeting. But we did have -- Mr. Swensen  
25 did indicate yes, those costs are going to be included

1 in the assessment.

2 MR. KINGZETT: Is there a copy or a  
3 breakdown of the costs that's available?

4 MR. SWENSEN: Give me a call. We'll take  
5 care of it.

6 MR. KINGZETT: Just for the record, I would  
7 question the items that were introduced tonight that  
8 were a surprise to me that seem totally unrelated  
9 to -- and a median down 164th, which is basically a  
10 one-lane road, putting a median there is just --  
11 somebody ought to give this some thought. It doesn't  
12 make any sense.

13 THE HEARING EXAMINER: So for the record,  
14 your concerns are about the breakdown of the costs and  
15 what items are included.

16 MR. KINGZETT: One concern is that there  
17 were items introduced tonight that we were not aware  
18 of --

19 THE HEARING EXAMINER: Okay.

20 MR. KINGZETT: -- the people who had been on  
21 this committee and in the group who have been  
22 supporting this. And there seems to be things there  
23 that are unrelated. And my understanding was that we  
24 were paying for upgrades to the crossing arms  
25 themselves, and that was it.

1 But my -- my other question was how did this  
2 possibly get to 800-and-some-thousand dollars. And  
3 now I think that's partially answered.

4 So I'm still in favor of it. I'm wondering  
5 if we can have an objection to part of this, which  
6 seems like these items which are totally unrelated to  
7 the safety -- to the safety and upgrades of the  
8 crossings themselves.

9 THE HEARING EXAMINER: Well, your comments  
10 are noted for the record. If you'd like to include  
11 that question on a protest form, that comment would  
12 then be -- that protest would then be noted for the  
13 record.

14 And again, this -- the fact that we're not  
15 answering questions at this point tonight is not  
16 intended to be a hide-the-ball thing. This is just  
17 the fact that this testimony is intended to gather --  
18 or this hearing is intended to gather testimony and  
19 comments, and it's not designed to provide question  
20 and answer.

21 And that's why we have staff in the hall and  
22 other information. Access to the website has been  
23 provided. So I'm sorry to -- I'm not trying to cut  
24 you off.

25 MR. KINGZETT: My question would be how can



1 I comment or object to these -- these things that were  
2 just introduced here tonight which seemed unrelated to  
3 the matter at hand, which is the issue of the crossing  
4 safety and eliminating train noise?

5 THE HEARING EXAMINER: Right. And I, again,  
6 suggest the protest form. If you register that --  
7 that opposition to these items on a protest form, that  
8 would be the proper way.

9 MR. KINGZETT: All right.

10 THE HEARING EXAMINER: And that form is  
11 located right there, right next to you. And if you  
12 would just fill that out and submit it again to  
13 Mr. Boger. Thank you.

14 And again, do call Mr. Swensen, who has just  
15 provided you a business card, and he'll be happy to  
16 discuss all of that with you.

17 I really can't read the next name. I  
18 apologize. The first person's name is Bill, and is it  
19 Bernadette -- Bill and Bernadette? I can't read the  
20 last name.

21 MS. SHALABOI: Yes. My husband Bill --  
22 Shalaboi. I'm sorry for not writing it better.

23 THE HEARING EXAMINER: And if you could,  
24 come on up and spell that for me.

25 MR. SHALABOI: S-H-A-L-A-B-O-I. My legal

1 name is A-Z-I-Z, and I reside on 16205 SE Evergreen  
2 Highway, Vancouver.

3 We support the project totally, and we thank  
4 Mr. Ransom and Dan for keeping us up to date on what's  
5 going on. Thank you.

6 THE HEARING EXAMINER: Thank you. Sorry  
7 that I was unable to read your name on the list.

8 Ron Jacobson, please.

9 MR. JACOBSON: I have no --

10 THE HEARING EXAMINER: You don't wish to  
11 speak?

12 Thank you.

13 Okay. Barbara and Roland --

14 MS. REHM: Rehm.

15 THE HEARING EXAMINER: Rehm.

16 MS. REHM: And we don't wish to speak.

17 THE HEARING EXAMINER: And they also don't  
18 care to speak. Thank you.

19 Ed Arevalo -- sorry, I can't --

20 You don't wish to speak, sir?

21 MR. AREVALO: No.

22 THE HEARING EXAMINER: Okay.

23 Tran --

24 MR. TRAN: I'll speak.

25 THE HEARING EXAMINER: Yes, please. Could

1 you tell us your name and spell it for the record.

2 MR. TRAN: Yeah, I'll spell it for you. I  
3 didn't realize you were going to have to read it. So  
4 T-U-A-N is the first name; T-R-A-N is the last name.  
5 I reside at 14819 SE Rivershore.

6 And I guess I've been involved in seeing  
7 this through for the last eight or nine years. And I  
8 think it's -- it's a -- number one, you can argue  
9 whether or not it should be part of the -- the taxes  
10 we already pay.

11 But that aside, I think absolutely in terms  
12 of the quality of life increase I think that this will  
13 provide for people who live by the river, I think is  
14 immeasurable.

15 I mean, if you're -- especially if you're in  
16 that tier one zone, that train noise and the frequency  
17 of the train noise since I've been there over the last  
18 eight years has -- has really -- number one, the  
19 number of trains going by and the intensity of the  
20 horns have actually increased over the last few years.  
21 And so I think this can't come soon enough.

22 So I know there's -- we've taken a couple  
23 surveys about this over the -- over the last few  
24 years. And I think we've seen an overwhelming number  
25 of residents come out in support. And so I think we

1 had a super majority at the last time meeting, that  
2 out of all the LID lots that were -- that were  
3 designated, I think you had greater than 51 percent of  
4 people coming out and filling in surveys that said  
5 yes.

6 I think that's an overwhelming majority. I  
7 mean, that's a majority of people that I think any  
8 public official in the United States would be -- I  
9 don't think there's a public official that's voted  
10 with 51 percent of the population.

11 So I think it's great to have these  
12 hearings, but I hope it doesn't slow down the progress  
13 that I think we're finally being able to make with  
14 this project.

15 So that's all I want to say.

16 THE HEARING EXAMINER: Thank you.

17 MR. BOGER: Madam Examiner, would you prefer  
18 I bring these up as they come in or --

19 THE HEARING EXAMINER: Why don't we do it  
20 all at the end. Thank you.

21 The next name starts with a V. And this  
22 address is 3921 SE 157th Avenue. I'm sorry. I can't  
23 read the name. I looks like -- maybe -- is it  
24 Messalina?

25 I don't -- I don't see any hands.

1 So I have a request from the court reporter  
2 that the individuals who declined to speak whose names  
3 I could not pronounce, we need to get the spellings of  
4 your names for the record. Could you --

5 MS. REHM: Barbara and Roland Rehm --  
6 R-E-H-M.

7 THE HEARING EXAMINER: Thank you.  
8 And also Ed, could you spell your last name?

9 MR. AREVALO: Arevalo -- A-R-E-V-A-L-O.

10 THE COURT REPORTER: Thank you.

11 THE HEARING EXAMINER: Thank you for  
12 clarifying that.

13 Michael Higgins.

14 MR. HIGGINS: Good evening. My name is  
15 Michael B. Higgins. I reside at 14608 SE 36th Circle  
16 with my wife, Mary Kay Gaffney.

17 THE HEARING EXAMINER: Can I have you spell  
18 your last name for the record.

19 MR. HIGGINS: My name?

20 THE HEARING EXAMINER: Yes.

21 MR. HIGGINS: H-I-G-G-I-N-S.

22 THE HEARING EXAMINER: Thank you.

23 MR. HIGGINS: And Gaffney is spelled  
24 G-A-F-F-N-E-Y.

25 THE HEARING EXAMINER: Thank you.



1 MR. HIGGINS: My wife and I built a house  
2 along the Old Evergreen Highway in 1994. We've lived  
3 there ever since. It was a major investment that we  
4 made at the time, and I remember the first evening  
5 going through, these trains waking me up. And that  
6 took quite a long time before I was able to get  
7 through with the sleep.

8 But having social events over at your house  
9 outside, particularly -- I'm in tier one, right there  
10 along on the north side of the Old Evergreen Highway.  
11 And it was very embarrassing.

12 So the LID, in my opinion, is a total  
13 win-win for the community, all of the property owners  
14 along there, as long as -- as well as the City of  
15 Vancouver. It will enhance the quality of life for  
16 all these people in that community.

17 I believe that the assessment for tier one,  
18 which is the highest, is extremely reasonable. In  
19 19 -- or in 2009, the first time we went around with  
20 this, the costs would have been extreme -- a lot  
21 higher. They've come up with an alternative process.

22 And notwithstanding with the previous  
23 citizen that complained about costs being fully -- or  
24 first disclosed or introduced tonight, I have been to  
25 probably a half-dozen of these public hearing

1 meetings, and nothing that was addressed in the costs  
2 tonight is a surprise, at least to me. I was there  
3 and totally aware. I believe that all these are  
4 reasonable costs.

5 And I do believe that, for the record, some  
6 of the objections that have been made by a former  
7 citizen have already been previously addressed. This  
8 matter was on the road to being done back in 2009, and  
9 we probably had a couple years delay because of the  
10 objections that were raised, particularly with regards  
11 to that private crossing.

12 This is the time we should go forward with  
13 this. There should be no further delay, as far as my  
14 wife and I are concerned about this matter.

15 Thank you very much.

16 THE HEARING EXAMINER: Thank you.

17 MR. RANSOM: Madame Hearing Examiner, I  
18 would like to make a comment when you're completed  
19 with the public testimony.

20 THE HEARING EXAMINER: We will. Thank you.

21 I think the last name is Serena Lucey.

22 And if I could have you spell it for the  
23 record and give us your address.

24 MS. LUCEY: No problem. S-E-R-E-N-A --  
25 L-U-C-E-Y. And my address is 15113 SE North Shore

1 Drive, Vancouver.

2 I am part of the committee that was formed  
3 where the East Old Evergreen Neighborhood Train  
4 Horn -- Quiet Horn Committee -- very long name. And  
5 Roger Parsons, which Kathy Marshack mentioned earlier  
6 this evening, is our spokesperson. However, he's an  
7 airline pilot, and he's in training right now.

8 So as one of the people on the committee and  
9 working closely with Roger, we do have a written  
10 testimony by Roger. And no one here will be surprised  
11 that Roger has something to say. So he wouldn't want  
12 to miss an opportunity. And we're grateful for  
13 everything that he's done. He's worked very hard, and  
14 he's represented us well on speaking on behalf of the  
15 committee.

16 And what I want to say personally is I am  
17 president of the railroad crossing homeowners  
18 association, and we have 96 property owners that live  
19 right up along the Evergreen Highway and north of the  
20 crossing.

21 And I think that the quality of life that's  
22 going to bring for our homeowners and residents in  
23 amongst -- you know, within that group of 467 will be  
24 very well appreciated. You know, it's hard on  
25 everyone. And I'm going to echo what Mike says is,

1 you know, we are very familiar with Kathy Marshack's  
2 concerns, and they have been fully -- you know, she's  
3 been able to express them. Everyone -- Burlington  
4 Northern and the Federal Railroad Administration is  
5 familiar with her concerns, and they've been  
6 addressed.

7 And then -- but we have -- have an approval  
8 for the quiet zone. So I just -- and we want to  
9 proceed. And we residents are paying for this. You  
10 know, this is funded by the residents along there.  
11 And the majority of them are in, obviously, support.

12 So anyway -- so I would like this to proceed  
13 and go on. And I think that everyone -- anyone that  
14 has had a concern has had ample opportunity over the  
15 many years to express those concerns.

16 Thank you.

17 THE HEARING EXAMINER: Thank you.

18 Mr. Boger, let's identify Mr. Parson's  
19 comments as an exhibit. I'm going to make  
20 Mr. Parson's comments Exhibit 10.

21 (Hearing Exhibit No. 10 marked for  
22 identification.)

23 THE HEARING EXAMINER: All right. So that  
24 was the last name on the sign-in sheet. Are there any  
25 members of the audience who didn't sign in who would

1 like to provide comments tonight?

2 I see no hands.

3 Mr. Boger, can we have a look at the  
4 protests that you've received.

5 I've only received one so far. Are there  
6 any others?

7 Are there any other written protests in the  
8 audience that are waiting to be submitted?

9 Okay. This is -- thank you, Mr. Boger.  
10 This is a written protest submitted by Kathy Marshack,  
11 and we'll just make Ms. Marshack's protest Exhibit 11,  
12 then, to the record.

13 (Hearing Exhibit No. 11 marked for  
14 identification.)

15 THE HEARING EXAMINER: Okay. Mr. Ransom,  
16 you had asked to make comments. Please go ahead.

17 MR. RANSOM: Yes, thank you.

18 I have two comments. They're clarifying  
19 comments to the record --

20 THE HEARING EXAMINER: Thank you.

21 MR. RANSOM: -- based on information  
22 presented this evening.

23 And the two topics that I would like to  
24 address are the assessment methodology and public  
25 process. I would like to clarify for the record that



1 the assessment methodology is that assessments will be  
2 levied based on a per-parcel inventory. So as  
3 proposed, lying within the boundaries of the proposed  
4 LID 545 are approximately, according to current  
5 assessor records, 467 parcels.

6 The clarification is that the resident  
7 unit -- it is possible that a property owner could own  
8 multiple parcels but only resident -- one residence,  
9 single-family residence building on these multiple  
10 parcels. They will be assessed per parcel. So they  
11 may, based on how many parcels they own, receive an  
12 assessment levy for one, two or three or multiple  
13 parcels.

14 The use of the residence was to discern  
15 what boundary they lie within, because there are  
16 instances where parcels, based on their size, might  
17 lie across multiple tiers. And so in our assessment  
18 methodology we discerned where the resident units lie  
19 within the tier structure. And that was the basis for  
20 what tier they lie within, not, you know, per -- you  
21 know, not how big the parcel was. So every parcel  
22 within the boundary will receive an individual levy  
23 assessment.

24 The second clarifying comment is related to  
25 public process. For the record, I think it's

1 important to note that, as it's been referred to, the  
2 East Vancouver Train Horn Advisory Committee -- or I  
3 think that's their name -- was not a City-sponsored  
4 committee. The City works with individuals, works  
5 with coalitions of individuals, works with recognized  
6 neighborhood associations and other governmental or  
7 nongovernmental units.

8 This committee, as I understand it, was a  
9 coalition of individuals that, based on their own  
10 desire, wished to engage the City. And I can speak or  
11 represent in no way -- and the staff report makes no  
12 testament to this effect -- whether they represent  
13 all, some or none of the parcels lying within this  
14 area.

15 What I can attest to is the City  
16 notification process for official public meetings. It  
17 is not the custom of the City to make communications  
18 that might be individual in nature subject to a broad  
19 dissemination. So if somebody emails me, I'll email  
20 them back. And the nature of public communication, I  
21 think, follows those protocols.

22 Of course, everything that we communicate as  
23 a City is open to public review as subject to  
24 disclosure rules. But as far as we're concerned, for  
25 our efforts, we worked with an ad hoc coalition of

1 residents, and their membership was subject to their  
2 own -- own desires. We set no boundaries and set no  
3 parameters for the basis of our conversation.

4 Thank you.

5 THE HEARING EXAMINER: Thank you.

6 With the City's presentation complete and  
7 all of public comment delivered and the documents  
8 submitted tonight identified with exhibit numbers for  
9 the record, I now believe I have a complete record of  
10 these proceedings of which -- or with which I will  
11 provide a report to the City Council that will just  
12 identify those exhibits and the testimony that was  
13 received tonight.

14 And with that, I believe we have everything,  
15 and we are concluded. Thanks very much everyone who  
16 took time to participate and be here.

17 MR. YEE: Can I submit --

18 THE HEARING EXAMINER: A question  
19 regarding -- is that a protest?

20 MR. YEE: Yes.

21 THE HEARING EXAMINER: Please bring it  
22 forward.

23 Are there any other protests in the audience  
24 lingering?

25 This is a document submitted by Mike Yee,

1 and Mr. Yee's protest will be identified as Exhibit 12  
2 to the record.

3 (Hearing Exhibit No. 12 marked for  
4 identification.)

5 THE HEARING EXAMINER: So with that, I  
6 believe I have all the exhibits. Thanks again,  
7 everyone, very much for your time and for  
8 participating in your community.

9 Have a good evening.

10 (The Public Hearing concluded at 7:21 p.m.)

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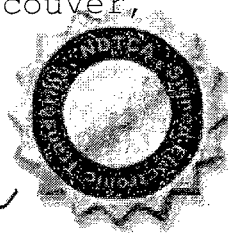
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C E R T I F I C A T E

I, Sinead R. Wilder, a Certified Court Reporter for Washington, pursuant to RCW 5.28.010 authorized to administer oaths and affirmations in and for the State of Washington, do hereby certify that, the LID Formation Hearing took place before me at the time and place set forth in the caption hereof; that at said time and place I reported in Stenotype all comments made and other oral proceedings had in the foregoing matter; that thereafter my notes were reduced to typewriting under my direction pursuant to Washington Administrative Code 308-14-135, the transcript preparation format guidelines; and that the foregoing transcript, pages 1 through 66, both inclusive, constitutes a full, true and accurate record of all such comments made and oral proceedings had, and of the whole thereof.

Witness my hand and CCR stamp at Vancouver, Washington, this 19th of April, 2013.

*Sinead R Wilder*



SINEAD R. WILDER  
Certified Court Reporter  
Certificate No. 3227



## CLERK'S CERTIFICATE

I, the undersigned, the duly chosen, qualified, and acting Clerk of the City of Vancouver, Washington, and keeper of the records of the Council of the City (herein called the "Council"), DO HEREBY CERTIFY:

1. That the attached is a true and correct copy of Ordinance No. M-4051 (herein called the "Ordinance") of the Council as finally passed at a meeting of the Council held on the 20th day of May, 2013, and duly recorded in my office.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a quorum was present throughout the meeting and a legally sufficient number of members of the Council voted in the proper manner for the passage of the Ordinance; that all other requirements and proceedings incident to the proper passage of the Ordinance have been duly fulfilled, carried out and otherwise observed, and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this 21<sup>st</sup> day of May, 2013.

CITY OF VANCOUVER, WASHINGTON

Attest:



Lloyd Tyler, City Clerk

By: Carrie Lewellen, Deputy City Clerk

05/13/13  
05/20/13

ORDINANCE NO. M-4657

AN ORDINANCE of the City of Vancouver, Washington, ordering certain local improvements and creating a local improvement district; providing for the payment of the cost of such improvements by special assessments; creating a local improvement district fund; and providing for the issuance and sale of local improvement district bonds and interim financing warrants or notes.

WHEREAS, on March 18, 2013, the City Council of the City of Vancouver, Washington (the "City") adopted Resolution No. M-3789 declaring its intention to order certain local improvements within the City and to create a local improvement district; and

WHEREAS, the proposed improvements are within the 2013-2018 Transportation Improvement Program of the City; and

WHEREAS, an environmental review of the proposed improvements has been undertaken; and

WHEREAS, a hearing was held on April 17, 2013, after notice as provided by law, and after discussion of the proposed improvements and due consideration thereof and of all objections thereto, the Council has determined to order the local improvements described below and to create a local improvement district; and

WHEREAS, estimates of the costs and expenses of the proposed improvements, a description of the boundaries of the district, a statement of what portion of the costs and expenses of the improvements would be borne by the property within the proposed district, and a

diagram showing the lots, tracts and parcels to be benefited and other information pertaining to the proposed district, have been filed with the City Clerk and certified to the City Council;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF VANCOUVER, WASHINGTON as follows:

Section 1. The City shall acquire, construct and install the following improvements within the following described areas of the City:

- SE 139<sup>th</sup> Avenue public crossing (090090W): installation of median channelization devices; installation of new and replacement of existing street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work;
- Private crossing (090091D) in the vicinity of SE 144<sup>th</sup> Avenue / Evergreen Highway intersection: removal of sight obstructions and installation of enhanced stop signs and related traffic signs and markings;
- SE 147<sup>th</sup> Avenue public crossing (090092K): installation of median channelization devices; installation of new street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work; and
- SE 164<sup>th</sup> Avenue public crossing (090093S): roadway shoulder widening and stormwater collection, replace adjacent driveway transitions, installation of retaining walls, installation of median channelization devices, incidental maintenance and mailbox relocation.

The foregoing improvements are hereafter referred to as the "Improvements."

Section 2. The plans and specifications for the Improvements, as prepared by the Manager of Engineering and Construction Services of the City, and now on file in the City

Clerk's office, are hereby adopted and approved. The Improvements, when completed, shall be in accordance with said plans, the provisions of this ordinance and any other ordinances as hereafter may be adopted in connection herewith; provided, however, that changes in detail of such plans that do not significantly alter the scope or costs of the Improvements will not require further approval.

Section 3 The City Council has received and reviewed the record or proceedings from the public hearing on the formation of LID No. 545, including the recommended dispositions of protests set forth on Exhibit A. The City Council approves the recommended dispositions set forth in Exhibit A.

Section 4 There is hereby established a local improvement district of the City to be known as "Local Improvement District No. 545" (herein referred to as "LID No. 545"). The boundaries of LID No. 545 shall be as described in Exhibit B attached hereto and incorporated herein by this reference which reflect changes, if any, from Exhibit A. It is hereby found that the above-described boundaries embrace as nearly as practicable all the property specially benefited by the Improvements.

Section 5 The total cost and expense of the Improvements thereto is estimated to be \$818,340, of which 100% shall be borne by and assessed against the property within LID No. 545 specially benefited by the Improvements. The City shall levy and collect the special assessments on the basis of the special benefit of the improvements as a whole to the properties within the entire LID No. 545 and/or on the basis of the benefit of each unit of the improvements to the properties specially benefited, as determined by the following calculation methodology:

- The City finds it is in the best interests of the City not to use the zone and termini assessment basis as described in RCW 35.44.030.

- As permitted by RCW 35.44.047, the assessment for LID No. 545 is based on special benefits that will be accrued to three tiers that are contoured based on distance and tied to decibel level noise reductions.
- The assessment methodology is:  $\text{PROJECT COST} / \text{SUM} (\text{Tier 1} + (\text{Tier 2} * 0.7) + (\text{Tier 3} * 0.3))$ . The corresponding assessment tiers are more fully described in Exhibit C.

Section 6. Upon completion of the Improvements, an assessment roll shall be prepared and, after notice and hearing in the manner provided by law, an assessment roll shall be confirmed. Assessments not paid within the 30-day prepayment period provided by law shall be payable in installments and the City shall issue improvement district bonds payable from such unpaid installments. The number of years said installments shall run, the dates of payment of the same and the rate of interest that the unpaid installments shall bear shall be as hereafter fixed by ordinance

Section 7. The City maintains a Transportation Capital Fund, for the payment of capital costs incurred for LID No. 545. All of the assessments collected in LID No. 545 shall be paid into the City's LID Fund 250 as and when directed by the ordinance confirming the assessment roll. All moneys received from the sale of bonds, notes and warrants drawn on the Transportation Capital Fund shall be deposited into said Transportation Capital Fund, and applied solely in payment of the costs and expenses of the Improvements

Section 8. Pending the issuance of local improvement district bonds, the City may, for the purpose of meeting any and all costs and expenses of constructing the Improvements for which funds are not otherwise available, as the same are installed prior to the sale of the bonds, utilize an interfund loan, or issue local improvement district bond anticipation notes pursuant to



RCW Ch. 39.50, bearing interest at a variable rate with such terms as may hereafter be established by the Treasurer. Such interim warrants or notes or interfund loan, together with the interest due thereon to the date of delivery of the bonds, shall be redeemed and retired from the proceeds of the sale of local improvement district bonds or prepayments of assessments. Such warrants or notes shall be issued in an aggregate principal amount not in excess of the cost and expense of the Improvements

Section 9. It is the intent of the City to reimburse all or a portion of the costs of the improvements described in Section 1 with the proceeds of bonds to be issued by the City (the "Reimbursement Bonds") the interest on which is excludable from gross income under Section 103 of the Internal Revenue Code of 1986, as amended. The maximum principal amount of Reimbursement Bonds expected to be issued is \$900,000. The expenditures with respect to which the City reasonably expects to be reimbursed from the proceeds of Reimbursement Bonds will be made from the Transportation Capital Fund. This declaration of official intention is made pursuant to Treasury Regulation Section 1.150-2.

Section 10. This ordinance shall be effective 30 days from and after the date of its final passage and publication as provided by law.

ADOPTED by the City Council of the City of Vancouver, Washington, at a regular meeting thereof held this 20th day of May, 2013.

Read first time: *May 13, 2013*

Ayes: 7

Nays: 0

Absent: 0

Councilmembers *Tunay, Hansen, Brulman,*  
*Smith, Stewart, Mayor Leavitt*

Councilmembers

Councilmembers

Read second time: May 20, 2013

PASSED by the following vote:

Ayes: 7

Councilmembers

Nays: 0

Councilmembers

Absent: 0

Councilmembers

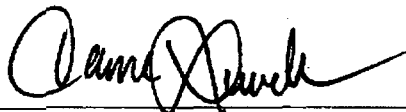
*Tunay, Hansen, Burmese, Smith, Stewart, Harris, Mayor Leavitt*

SIGNED this 20th day of May, 2013.

CITY OF VANCOUVER, WASHINGTON

  
Timothy D. Leavitt, Mayor

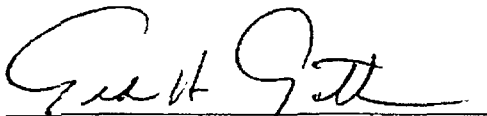
Attest:



R. Lloyd Tyler, City Clerk

By: Carrie Lewellen, Deputy City Clerk

Approved as to form:

  
Ted H. Gathe, City Attorney

SUMMARY

ORDINANCE NO. M-4651

AN ORDINANCE of the City of Vancouver, Washington, ordering certain local improvements and creating a local improvement district; providing for the payment of the cost of such improvements by special assessments; creating a local improvement district fund; and providing for the issuance and sale of local improvement district bonds and interim financing warrants or notes.

The full text of this ordinance will be mailed upon request. Contact Raelyn McJilton, Records Officer at 487-8711, or via [www.cityofvancouver.us](http://www.cityofvancouver.us) (Go to City Government and Public Records).

## EXHIBIT A

### Written Protests and Dispositions

## WRITTEN PROTESTS and DISPOSITIONS

### LID Formation Hearing

April 17, 2013

Protests submitted in writing at the April 17, 2013 public hearing:

Name / Address	Protest	Disposition
Kathy Marshack 14237 SE Evergreen Hwy Parcel ID: 122632-000, 122633-000	I have two properties, one with a residence and one without a residence. I object to be assessed on the property w/out a residence. Most importantly, the project is not safe in that I will have 0 protection at 144 Ct. crossing. I have a deed from BNSF that they are to provide a "suitable crossing" and I shouldn't pay for what my deed provides. I also protest that my neighbors met privately with City officials in private and without due public notice. Me and my property were discussed at those meetings without allowing my participation. This is unconstitutional.	<b>Response:</b> No Change is recommended to the: inclusion, tier, or preliminary assessment of the subject parcels. <b>Rationale:</b> The LID 545 preliminary assessment will be levied to "each" parcel within the LID boundary. Vacant parcel 122633-000 is listed at 15,246 sq.ft in the County Assessor's records. The underlying zoning is R-4, which requires a minimum lot size of 10,000 sq.ft. Accordingly this is a buildable parcel with no apparent constraints according to the publicly available County Assessor data.
Mike Yee 16905 SE Evergreen Hwy Parcel ID: 126693-000	Tier determination regarding my property doesn't seem accurate and may not be fair to my Tier assessment. My parcel was designated tier 1 and the parcel just east of mine is tier 3. It seems more consistent if my parcel was designated tier 2 similar to parcels North & South of mine. Please investigate this issue.	<b>Response:</b> Change parcel 126693-000 to Tier 2 designation and adjust preliminary assessment accordingly. <b>Rationale:</b> Upon further review of the sound analysis contours, tier designation adjusted is warranted.

Protests submitted in writing via-email or postal mail prior to the April 17, 2013 public hearing. Note, a record of these protests was submitted into the public hearing record on April 17, 2013.

Name / Address	Protest	Disposition
Robert Lewis 3316 SE Riverwood Lane Parcel ID: 122626-000	My name is Robert Lewis. My wife, Sharon, and I live at 3316 SE Riverwood Lane here in Vancouver. We are concerned about the proposed LID for the Evergreen Highway area. We have	<b>Response:</b> No Change is recommended for inclusion, tier, or preliminary assessment of the subject parcels.

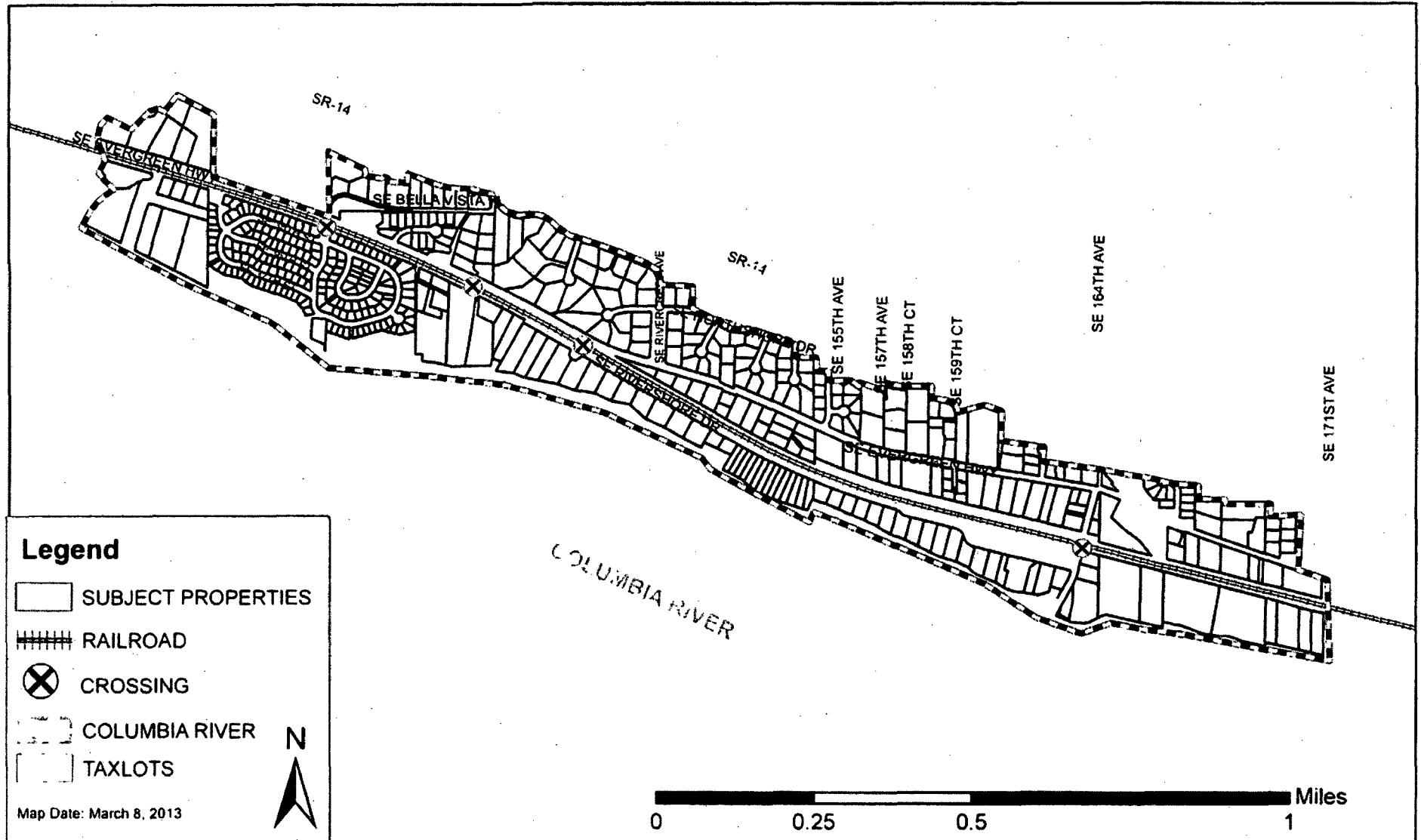
	<p>lived at this address for over 22 years and have an un-gated crossing. We have no issue with the trains and their horns as these are true safety warnings for every crossing. We are concerned that if the LID is in place that the "noise" will be shifted to the un-gated crossing like ours as retribution. Additionally, we are being classed as a Tier 2 site. Yet property adjacent to ours has no fee assignment and property across Evergreen has lower ratings as well as no fee assignment. There appears to be no rhyme or reason for the tier structure.</p> <p>Therefore, we are requesting that the proposed LID boundary be shifted to the east and not include the Riverwood Lane crossing and our property. If this is not adjusted, then we request to be exempted for a fee payments. This is because many of our neighbors, according to your map, are not being charged a fee. Thank you for your consideration and your assistance.</p>	<p><b>Rationale:</b> The LID boundary and tier assignment was derived from independent scientific analysis and the recommendations reflect the finding of the analysis.</p>
<p>James Dina Parcel ID: 114784090</p>	<p>We did not agree to pay for this project. We do not hear the train noise. We paid more taxes than our neighbor whom live near the track. It's not right! We are strongly against it. We'll not pay for anything that did not effect us. Our vote are NO!</p>	<p><b>Response:</b> No Change is recommended for inclusion, tier, or preliminary assessment of the subject parcel.</p>
<p>Kathy Marshack 14237 SE Evergreen Hwy Parcel ID: 122632-000, 122633-000</p>	<p><i>Received via Postal Mail with copy of property deed as attachment.</i></p> <p><i>Protest is essentially the same as noted above.</i></p>	<p><i>See comments above.</i></p>



EXHIBIT B

Boundaries of LID No. 545

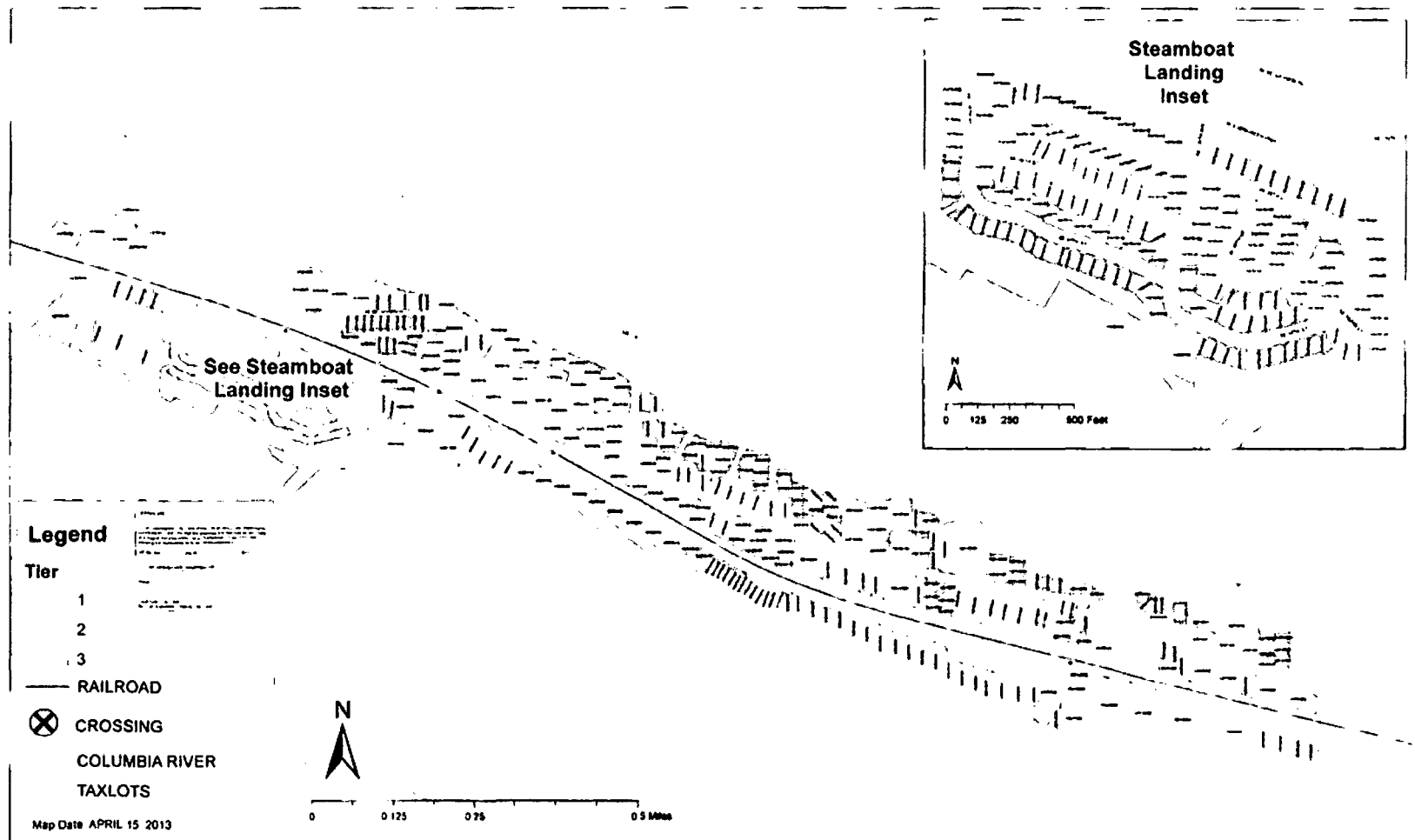
## TRAIN HORN QUIET ZONE PROPERTIES



## EXHIBIT C

### Map of Assessment Tiers

## TRAIN HORN QUIET ZONE



**BEFORE THE CITY OF VANCOUVER  
HEARING EXAMINER**

A Report of the City of Vancouver	)	NO. LID 545
Hearing Examiner to the	)	
	)	
<b>Vancouver City Council</b>	)	
	)	
	)	
on the	)	
East Vancouver Train Horn Quiet Zone	)	
Local Improvement District	)	
<u>Formation Hearing</u>	)	

**To Vancouver City Council:**

Pursuant to Resolution M-3789, approved March 18, 2013, and at the request of City Council, the City's Hearing Examiner convened a public formation hearing on the East Vancouver Train Horn Quiet Zone Local Improvement District (LID 545). The purpose of the meeting was to accept public comment in favor and opposed to formation, including written protests, and to identify the information upon which the City Manager's Office Staff based its recommendation to the Council to proceed with LID formation.

**Hearing Date:**

The formation hearing was conducted on April 17, 2013 at 6:00 pm in the City Council chambers.

**Testimony:**

Staff from the City Manager's Office and Engineering and Construction Services provided extensive information regarding the proposed improvements, the history of the project, and the methods and process to date. The meeting was then opened for public comment. The following persons submitted verbal testimony:

1. Matt Ransom, Project Development & Policy Manager, Mayor/City Manager's Office, gave an extensive overview of the project history, the City's process, methods for including, classifying, and preliminarily assessing affected parcels, and technical information regarding the proposed improvements.
2. Daniel S. Swensen, P.E., Engineering & Construction Services Manager, provided enhanced detail regarding the location and extent of the proposed improvements.

3. Kathy Marshack, 14237 SE Evergreen Highway, opposed formation of the LID based on safety concerns at the private crossing on her affected parcel and also opposed having a contribution assessed on vacant property in her ownership within the project boundaries. See her comments in the transcript and her written protest at Exhibit 11 for a complete list of Ms. Marshack's concerns.
4. Tom Kingzett, 15111, SE Rivershore, supported formation of the LID but questioned the breakdown of the costs and the extent of the improvements. Mr. Kingzett had previously been under the impression that only railroad crossing arms improvements were under discussion.
5. Bill Shalaboi, 16205 SE Evergreen Highway, commented that he and his wife support the project totally and thanked staff for keeping them informed.
6. Tuan Tran, 14819 SE Rivershore, commented in support, stating that trains and horn noise have increased over the last eight years. He submitted his opinion that the improvements can't come soon enough and that they will improve quality of life for residents within the project boundaries significantly. He commented that he has been involved for quite a while and he feels that there is overwhelming support for the project.
7. Michael Higgins, 14608 SE 36th Circle, commented that he and his wife Mary Kay Gaffney support the project. They have found train noise to inhibit their enjoyment of their residence and they believe the project would reduce the train horn noise problem.
8. Serena Lucey, 15113 SE North Shore Drive, submitted written comments from Roger Parsons, Chair of the East Old Evergreen Neighborhood Train Horn Quiet Zone Committee. She also spoke as president of the Railroad Crossing Homeowners Association in support of the project, citing anticipated quality of life improvements due to reduced noise.

Exhibits:

The following documents were offered for the record of the formation hearing:

1. City Manager's Office Staff Report, prepared by Matt Ransom, dated March 29, 2013, with Attachments A through M (in the spiral bound book):
  - A. Resolution of Intent, March 18, 2013
  - B. LID Boundary
  - C. Recommended Improvements
    - a. SE 139th Avenue
    - b. Private crossing (030091D) in the vicinity of SE 144th Avenue / Evergreen Hwy



- c. SE 147th Avenue
- d. SE 164th Avenue

D. LID Cost Estimate

E. LID Cost Assessment Methodology, March 13, 2013

F. LID Special Benefit Determination, March 15, 2013

G. Title 49 CFR 222, Quiet Zone regulations

H. Petition for Waiver of Compliance at DOT 030091D, October 14, 2010

I. Docket Number FRA-2010-0170 (Waiver Petition approval), April 12, 2011

J. Notice of Intent and Alternative Safety Measure Application, May 24, 2012

K. THR-00761 (Approval of Notice of Intent Application), December 27, 2012

L. Train Horn Quiet Zone – Formation Feasibility and Next Steps, May 20, 2005

M. SEPA Compliance Determination

2 Staff's PowerPoint presentation

3 Written public comments:

A. Mr. & Mrs. James Dina, dated April 2, 2013

B. Robert Lewis, dated April 5, 2013

C. Kathy Marshack comments, dated April 3, 2013

4 Resolution M3789, with Clerk's certificate

5 Public Hearing Notice, with Clerk's Certificate of Proof of Publication

6 Affidavit of Mailing Notice of Public Hearing

7 Certificate of the Engineer, attesting to proposed costs of LID, prepared by Dan Swenson, dated April 16, 2013

8 [None submitted. Exhibit number 8 was reserved to contain all protests; however, protests were instead identified individually, below.]

9 Sign in sheet from the April 17, 2013 public meeting

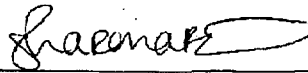
- 10 Written comments of Roger Parsons, dated April 14, 2013
- 11 Kathy Marshack protest, dated April 17, 2013
- 12 Mike Yee protest, dated April 17, 2013

Public Hearing Transcript:

Prior to issuing this report, the Hearing Examiner reviewed the transcript of the public hearing prepared and signed on April 19, 2013 by court reporter Sinead Wilder. The transcript accurately reflects the testimony provided at the formation hearing.

Report issued April 23, 2013.

By:



---

Sharon A. Rice  
City of Vancouver Hearing Examiner

LID FORMATION HEARING

LID 545

)  
)  
)  
)

PUBLIC HEARING

Regarding East Vancouver

Train Horn Quiet Zone

\* \* \*

April 17, 2013

415 W. 6th

Council Chambers

Vancouver, Washington

SINEAD R. WILDER, CCR

Court Reporter

1 APPEARANCES:

2

3 HEARING EXAMINER:

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206.295.0395  
6 sharonrice@hearing-examiner.com

7

FOR THE CITY OF VANCOUVER:

8

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brent.boger@cityofvancouver.us

20

21 ALSO PRESENT:

22 Cynthia Ward  
Bond Counsel for the City of Vancouver

23

Members of the Public

24

25

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9		
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1 VANCOUVER, WASHINGTON; WEEKDAY, DATE, 2013

2 6:02 p.m.

3 \* \* \*

4 THE HEARING EXAMINER: Okay. Good evening.

5 I will now call to order the City of Vancouver meeting  
6 on the formation of the East Vancouver Train Horn  
7 Quiet Zone Local Improvement District.

8 Today is April 17, 2013, and the time is the  
9 6:02 p.m. My name is Sharon Rice. I am the City of  
10 Vancouver Hearing Examiner, and the City has asked me  
11 to chair this meeting. And we are in the Vancouver  
12 City Council Chambers, as you know.

13 This hearing tonight is the LID formation  
14 hearing. The City Council will hold two public  
15 hearings in establishing this local improvement  
16 district. The first one is tonight's meeting, the  
17 formation hearing. The second is the assessment  
18 confirmation hearing.

19 The formation hearing that we're having  
20 tonight is specifically about taking objections and  
21 other public comment regarding formation of the LID.  
22 Property owners and others are invited to testify  
23 about the improvements proposed to be constructed,  
24 whether it is appropriate at all to form an LID and  
25 finance the improvements, whether their specific



1 parcel should be included in the LID boundary, and at  
2 which assessment tier their property should be  
3 included in the boundary.

4 So those are the basic areas we're looking  
5 for testimony on tonight or comments on tonight. The  
6 result of this meeting will be a complete record of  
7 all the relevant information upon which the City has  
8 based its recommendation to City Council. It's going  
9 to include planning staff's written and tonight's oral  
10 analysis, technical information about proposed  
11 improvements, the complete list of properties  
12 affected, the comments of affected property owners,  
13 and a court reporter transcript of tonight's meeting.  
14 And this record will be relied on when the City  
15 Council considers adoption of the LID ordinance.

16 There will be a separate hearing regarding  
17 specific assessment amounts. That hearing will be for  
18 the purpose of hearing individual property owners  
19 regarding their individual properties and what --  
20 whether their properties should be assessed at that  
21 proposed amount.

22 In order to testify at that second hearing  
23 regarding amounts, it is necessary for you to have  
24 submitted written protest at tonight's hearing -- at  
25 or before tonight's hearing. So if you anticipate

1 that you're going to want to contest the amount of  
2 assessment for your individual parcel, again, it's  
3 necessary for you to submit a written protest tonight.

4 That written protest needs to identify your  
5 property -- it would be nice if you have your tax I.D.  
6 number, but your address at the very least and the  
7 name of the parcel owner who's protesting. And if you  
8 don't have that with you, if you didn't bring that  
9 prepared with you, the City has prepared forms you can  
10 fill out.

11 And Mr. Ransom, are those forms up here on  
12 the table?

13 MR. RANSOM: Yes. We have two documents  
14 available for use. The first is the -- a protest  
15 form, and the second is a listing of all addresses and  
16 property I.D. numbers for those parcels to be  
17 affected.

18 So somebody -- it would be helpful for staff  
19 if they found their parcel and property I.D. number.  
20 The reason for that is that just ensures that we know  
21 specifically what property is in question.

22 THE HEARING EXAMINER: Okay. Perfect.

23 So either if you come up to testify, you can  
24 take a look at that; or if you don't intend to give  
25 comments tonight, at some point this evening --

1 Mr. Ransom, people will have a chance to look through  
2 that list?

3 MR. RANSOM: Yes. These lists are  
4 available, both at this desk, but we would prefer that  
5 individuals look at them prior to testimony. They're  
6 out on the table in the foyer.

7 THE HEARING EXAMINER: On the counter  
8 outside.

9 MR. RANSOM: Yes.

10 THE HEARING EXAMINER: Okay. Great.

11 So again, if you file a written protest,  
12 then you will be able to testify at the later  
13 assessment role hearing.

14 That hearing will be -- there will be two  
15 parts of that hearing. The first reading of that  
16 ordinance will be held -- that hearing will be held on  
17 May the 13th. And the second hearing -- or the public  
18 hearing on that ordinance will be held May the 20th.

19 For tonight, first I'm going to hear from  
20 City staff and from any City consultants that he  
21 wishes to have provide comments about the proposed  
22 improvements. After the City has made its  
23 presentation, I will open it up for public comment.  
24 And at that time I'm going to take the sign-in sheet  
25 and call off names on that list.

1           If your name is on that list, and you don't  
2   wish to testify, just indicate that you pass. If you  
3   do wish, we'll have you come up and sit in the chair  
4   here at the table and speak into the microphone.

5           Depending on the number of people who wish  
6   to testify, I may implement a time limit. Right now  
7   the room is not very full, so I don't anticipate  
8   needing one. If more people come, and there are a lot  
9   of people who wish to the testify, there may be a  
10   three- or a five-minute time limit implemented. And I  
11   just wanted to warn you about that in advance.

12          We plan to take all testimony or all  
13   comments tonight, and we've arranged for the hearing  
14   or for the meeting to stay going until 10 p.m., if  
15   necessary, to do so. If we're still going at 9 p.m.,  
16   I'm going to check in and see how many people are left  
17   who would like to comment, so we'll let everybody will  
18   know.

19          So at this point, can I see a show of hands  
20   from the audience; who here believes they're going to  
21   want to provide oral comments tonight, show of hands?

22          I have one person raising her hand. Okay.  
23   Thank you for that.

24          Other information I want you to be aware  
25   of -- again, you don't have to comment tonight in

1 order to protest. You need to submit it in writing.  
2 You should note, please, that any direct communication  
3 with City Council members regarding either your  
4 property's inclusion in the LID or its assessment  
5 amount is not appropriate outside of these meetings,  
6 that your comments to them about your specific  
7 property should be made in the process provided  
8 through these hearings. I just wanted to highlight  
9 that for your attention.

10 And lastly, opponents may stop the LID by  
11 filing with the City Council a protest within 30 days  
12 from the date of passage of the ordinance. It must be  
13 signed by property owners representing at least 60  
14 percent of the estimated assessment.

15 So after this protest period, 30-day protest  
16 period, there's an additional 30-day legal challenge  
17 period. After those two periods expire, the validity  
18 of the formation of the LID cannot be challenged. I  
19 just wanted to bring that to your attention.

20 If you have questions about any of this  
21 information, there is somebody out in the foyer who  
22 can answer questions for you tonight, and also the  
23 City has a lot of information about this process on  
24 its website.

25 Again, this meeting is being transcribed by

1 a court reporter, so I'm going to ask everybody to  
2 please deliver their comments into a microphone. When  
3 you come up to speak, would you please state your  
4 name, spell your name for the record, and if you are a  
5 member of the public, please state the address or the  
6 tax parcel number, if you know it, for which you are  
7 commenting.

8 And in order to ensure all testimony is  
9 captured, I'm going to ask you to please make sure you  
10 don't call out from the audience or speak over other  
11 people who are speaking.

12 And just so that you know in advance, if you  
13 pose questions tonight, there won't be a response  
14 period before we close the meeting. Again, there is  
15 staff in the hallway who can speak to you, and the  
16 City has information on its website.

17 So with that, I'm going to open the matter  
18 for staff's presentation.

19 MR. RANSOM: Okay. Good evening. And for  
20 the record, my name is Matt Ransom; title, Project  
21 Development and Policy Manager, City of Vancouver.

22 And joining me in the presentation is Dan  
23 Swensen, Engineering Construction Manager, City of  
24 Vancouver. And we'll both participate in the staff  
25 report.



1           The substance of this report is both  
2   presented here in summary, but please refer to the  
3   written staff report that's available in the foyer and  
4   online for the specific comments that I'll deliver  
5   this evening.

6           The proposal before you for consideration of  
7   public hearing and comment is to hold an LID formation  
8   hearing regarding adopted resolution M-3789. It  
9   should be noted that this LID formation hearing is  
10   being held under the provisions and instructions of  
11   RCW35.43.150, which prescribes the formation hearing  
12   process.

13           Resolution 3789 -- M-3789 was approved by  
14   City Council on March 18th, 2011 and ordered the  
15   initiation of the LID to fund the improvements that  
16   will be the described both in the report and in this  
17   presentation. When the improvements are constructed,  
18   contingent upon formation of the LID, it is the intent  
19   of staff to write a letter to the Federal Railroad  
20   Administration, and in doing so, would effect  
21   implementation of the train horn quiet zone for the  
22   four railroad crossings in the LID subject area.

23           So for purposes of just orientation, the  
24   East Vancouver quiet zone is in portions lying east --  
25   Vancouver east of I-205. You can see here in this

1 vicinity map, generally, south of SR-14, east of 205,  
2 north of the Columbia River and extending slightly  
3 eastward at 164th Avenue.

4           There are four railroad crossings, three  
5 public crossings administered and managed by the City  
6 of Vancouver and one private crossing where property  
7 owners have a license agreement through BNSF to cross  
8 at that location. Those crossings are each proposed  
9 to be within the limits of quiet zone, and upon  
10 implementation, the railroad would cease to sound  
11 their horns at the three public crossings.

12           It should be noted for the record that the  
13 railroad does not, based on their standard, currently  
14 sound their horns at the private crossing. There are  
15 no whistle boards that cause them to sound at that  
16 location.

17           It should also be noted that upon  
18 implementation of the quiet zone, under federal rules,  
19 the train operator can sound their horn at any time  
20 provided that they perceive an imminent risk of  
21 safety, property, life, et cetera. And so the quiet  
22 zone is for the routine sounding of horns. It is not  
23 for the complete sounding of horns. They have the  
24 right under federal law to sound under the event of  
25 need for safety.

1           The LID boundary described more  
2 specifically -- and there's a map out in the foyer and  
3 in the staff reports that provide the parcel-by-parcel  
4 orientation. But LID boundary, as proposed, would  
5 encompass roughly 467 parcels, as we've identified  
6 them right now.

7           The geography described in the text is  
8 neighborhoods in East Vancouver north of the Columbia  
9 River, east of Silver Springs Drive, south of SR-14  
10 and west of approximately 169th Court. But please  
11 refer to the map for the specific orientation. And  
12 this here is the map of the boundary as staff has  
13 identified.

14           Next I'll refer to Dan and ask him to  
15 present the scope of the street improvements to be  
16 completed.

17           MR. SWENSEN: If my voice survives -- I  
18 don't know.

19           We need to be doing street improvements to  
20 four intersections, as Matt has indicated. For the  
21 record, the three public crossings are federal ID  
22 numbers 090090W, 090092K and 090093S. We'll also be  
23 making limited improvements to the private crossing,  
24 and that is federal railroad crossing ID number  
25 090091D.

1           Moving from west to east, describing the  
2   improvements some -- if I can make my mouse pointer  
3   work; here it is -- this is 139th Avenue. What we  
4   need to do is create some traffic separation between  
5   east and westbound traffic here by installing medians  
6   here as well as separation for the north-south  
7   traffic, a median here on the north side of the tracks  
8   and here on the south side of the tracks.

9           We will also be replacing street lights in  
10  these two locations, upgrading them, as well as  
11  installing a street light in this location. There's  
12  already a street light on this side of the  
13  intersection.

14          In addition, we'll be installing  
15  radar-controlled speed signs 500 feet from the  
16  intersection in both directions. The point of those  
17  is to create an advisory speed as well as to notify  
18  drivers of their actual speed. It gives them a way of  
19  comparing those. You've probably seen those in school  
20  zones, and you're familiar with how that works. So  
21  those are the improvements at 139th.

22          At 144th there are a few improvements. We  
23  actually need to remove the two stop signs that are  
24  there and install solar-powered LED flashing stop  
25  signs. It's a standard stop sign with LEDs

1 surrounding it that flash, and those are  
2 solar-powered.

3 We'll also be removing a stone obstruction,  
4 a site distance concern right here in the southeast  
5 corner of that crossing. And that's about it for the  
6 144th crossing.

7 At 147th, it's very similar to 139th.  
8 Again, we need to create separation between east and  
9 westbound traffic here as well as north and southbound  
10 traffic here. Also, south of the tracks we'll be  
11 installing a median here as well. In this location  
12 we'll actually be installing three new street lights,  
13 one here and two here. At this intersection as well,  
14 at 500 feet from the intersection both directions  
15 there'll be the radar-controlled speed signs  
16 installed.

17 At 164th -- just to throw you off a little  
18 bit, north is now to the right rather than up. 164th  
19 there's a little more involved work. The existing  
20 road is -- what we need to do is create a median down  
21 the existing road, so the cross-over is prevented to  
22 keep people away from the opposing side of those  
23 railroad gates.

24 To do that, we have to put the median down  
25 the middle, as I mentioned. The existing roadway is

1 not wide enough to do that, especially north of the  
2 tracks. So we are going to end up widening on both  
3 sides of the roadway. And to do that, we'll need to  
4 build retaining walls all within the current public  
5 right-of-way, but here as well as here. We'll be  
6 rebuilding this driveway due to some drainage concerns  
7 expressed by the resident of that home.

8 And on the south side of the tracks, again,  
9 we'll be installing a median curb here. And we'll  
10 need to make this radius larger to accommodate  
11 right-turning vehicles who now crowd the center in  
12 order to make that right turn. And we'll do some  
13 drainage improvements down the road here in just a  
14 little bit, some collection improvements for this  
15 somewhat.

16 Just a quick look at the devices that we've  
17 talked about. This is an example of the  
18 radar-controlled speed sign. We are not planning on  
19 reducing the speed limit along Evergreen Highway. We  
20 will post advisory signs along with your speed sign  
21 that will tell people -- allow them to compare.

22 And then this is a picture of what the stop  
23 signs at 144th crossing should look like.

24 Hang on, let's not -- let's not restart now.

25 Okay. Matt.



1 MR. RANSOM: Okay. Thank you.

2 Let me state for the record that when we  
3 refer, as we have in this presentation, to the  
4 crossing at approximately 144th Avenue, staff is  
5 referring to that address as an approximation.  
6 Because that is a private road or crossing, and the  
7 City does not have jurisdiction over it, we're simply  
8 using that as a proxy for where we think it is in  
9 adjacency to a public street that is directly north of  
10 that private crossing.

11 But we are not in any way inferring or  
12 taking -- referencing any implications that refers to  
13 public jurisdiction over that crossing. It is a  
14 private crossing. We're simply using that as a  
15 commonly, I think, understood reference point in terms  
16 of location geographically.

17 Okay. I'd like to transit in the  
18 presentation, now that we've described the proposal  
19 and the substance of the LID and why we -- the City  
20 Council has adopted the intent to form. And let me  
21 present now a series of slides that relate to the  
22 basis for the definition of the boundary and the basis  
23 for the definition of the assessment methodology.

24 Many details, as I have mentioned  
25 previously, are both in the staff record and

1 appendices exhibits. But let me review the basis we  
2 used to derive those conclusions.

3 First, all of these findings that we have  
4 made to that effect are based on independent analysis.  
5 I've listed here a series of those beginning back in  
6 2005. We have convened on multiple occasions what is  
7 referred to in the nomenclature as diagnostic team  
8 reviews. Those are multi-agency meetings. City of  
9 Vancouver, Burlington Northern Railroad, Washington  
10 Utility Transportation Commission, Federal Railroad  
11 Administration, Amtrak and other affected agencies are  
12 often in attendance in those meetings.

13 The purpose of those meetings are to meet at  
14 the crossing location to identify the scope of  
15 potential remedies and, as might be possible, to reach  
16 consensus on what the improvements could be. And  
17 that's how we've identified the improvements that are  
18 presented for construction.

19 When I refer to multiple, I think over the  
20 series of years, beginning in 2005, we met at each  
21 location at least more than once.

22 We have completed two independent sound  
23 studies. These studies were completed by an  
24 independent sound consultant, scientist who is expert  
25 in the subject of measurement of noise and the science

1 behind that. The studies were completed both in 2005,  
2 and then we did complete an update in 2012. And those  
3 documents, again, are in the exhibits to the staff  
4 report. And from those sound studies, that formed the  
5 basis to the definition of who would benefit based on  
6 noise reduction that's proposed by the quiet zone  
7 implementation.

8 We have completed what's described here as  
9 benefit analysis. We have three independent studies.  
10 These are assessments of property value based on a  
11 licensed appraiser to do work in the State of  
12 Washington. They assess property values and make  
13 conclusions as it relates to the benefit or increase  
14 of market value that might be manifest, should noise  
15 be reduced.

16 Those studies looked specifically at parcels  
17 within the proposed LID boundary. We have completed  
18 engineering plans. Those plans were supervised and  
19 approved by Dan Swensen, and they were completed by an  
20 independent consultant licensed to do work in the  
21 State of Washington. And those plans are prepared and  
22 ready for contract bidding, should council approve the  
23 LID formation.

24 We've also done extensive financial analysis  
25 working with the City treasurer and other experts that

1 the City has retained, independent bond counsel, legal  
2 counsel, that is providing expert advice as it relates  
3 to the financing of any means, of whether it be a bond  
4 or short-term finance instruments that would be used  
5 for both a short-term financing and long-term  
6 financing.

7 And it would be the City's intention,  
8 although all rates of finance are subject to market  
9 conditions, that we work to achieve the best market  
10 rate available to the City at the time of sale.

11 And the final is we have distributed, per  
12 the requirements of the statute, notifications to  
13 property owners. And the basis for those  
14 notifications to property owners are from the County  
15 assessor current data set. And so should there be any  
16 errors or omissions, that is based on the information  
17 received from the County assessor, and it's not  
18 created by the City. The City did not create the  
19 inventory. That's a County product.

20 So that's the -- we did a lot of sound study  
21 work. We did independent appraisals.

22 Let me just jump in and describe how this  
23 works in terms of the definition of the boundary and  
24 why it's proposed as such. You can see here in a  
25 diagrammatic look of -- these circles are indicative of

1 maybe a sound blast area, and the red and blue lines  
2 are indicative of where the train would begin sounding  
3 their horn. Blue would be heading eastward.

4 You can see that the train operator, based  
5 on the field location of the whistle board as it  
6 exists in -- along the tracks, may begin sounding  
7 their horn -- I forget the linear distance, but it's  
8 prescribed in federal law, a distance in advance of  
9 the crossing. And then they would subsequently sound  
10 it in advance of each of the public crossings as they  
11 head eastward; the same as the operator heads  
12 westward.

13 What you see in this and also should be  
14 noted under federal statute, that in order to form a  
15 quiet zone, the quiet zone needs to encompass based  
16 on specific linear distances and the federal statute  
17 as identified as an exhibit to the staff report; that  
18 the quiet zone cannot be created independent, so you  
19 could not create one quiet zone here, one quiet zone  
20 here. And the reason for that is the federal statute  
21 would prohibit that based on the spacing requirements  
22 and what needs to be included in a singular quiet  
23 zone.

24 So in essence, we needed to create the quiet  
25 zone boundary as encompassing all of these three

1 crossings, because federal spacing requirements would  
2 dictate that is the outcome.

3           You can also infer from this that the sound,  
4 for the most part, resonates nearly continuously  
5 through this zone based on the distance between the  
6 crossings. The operator would sound their horn  
7 beginning here, would cease for a moment, begin  
8 sounding here, would cease for a moment, begin  
9 sounding here. This close spacing of each one of  
10 these would suggest -- and as I say, based on federal  
11 statute -- that the zone would need to cover each of  
12 these crossings.

13           The private crossing that we have identified  
14 as needing to be improved with a modest set of  
15 improvements lies roughly within here. And you can  
16 see also that, based on federal statute, it would  
17 compel the City -- and we were guided to this outcome  
18 by the Federal Railroad Administration -- that we  
19 needed to address and improve, as they have dictated,  
20 this crossing, because it lies within the overall  
21 zone.

22           And that's unique to this situation of why  
23 that private crossing is included and referenced as  
24 such as needing improvement. Those improvements were  
25 dictated through an approval granted by the Federal

1 Railroad Administration. I'll mention that here in a  
2 moment.

3 So what our sound consultant did is our  
4 sound consultant went out and placed monitoring  
5 devices. These devices are noise measurement  
6 instruments, and he placed them at numerous locations.  
7 These little points identified the approximate  
8 location where he placed them in the field.

9 And you can see that the attempt in the  
10 analysis was to disperse them in a manner where we  
11 could then discern -- or we -- he, the consultant,  
12 could discern and measure the benefit of both -- well,  
13 both the existing sound levels with the trains  
14 sounding their horns with the freeway SR-14, auto  
15 traffic, et cetera, and then also measure what's the  
16 noise when the train is not blasting its horn and  
17 measure the Delta between the two.

18 Each of these -- the technical analysis is,  
19 again, listed as an exhibit to the staff report. But  
20 the nature of the dispersion of all these sound  
21 recordings gave the sound consultant an expert  
22 understanding, based on his knowledge of sound, of  
23 where the sound would disperse.

24 And then also from that, because sound,  
25 according to this figure drawn from the consultant



1 report, you know, dissipates over distance, that the  
2 sound consultant then inferred and drew, based on  
3 scientific modeling and mathematical calculations, a  
4 distribution of where sound would be reduced the most,  
5 and then as you -- from a distance from the tracks  
6 where sound would dissipate.

7 The cutoff line and why, approximately  
8 speaking, this light blue is the outer limit boundary  
9 you will find in the consultant report; that he  
10 identified that the closer you move to SR-14, you  
11 begin to have interference and noise from SR-14. And  
12 so there is a -- a cutoff point in the sound  
13 dissipation where you start to get interference.

14 And so using all these field-calibrated  
15 collections and then his scientific modeling and  
16 mathematical calculations, he derived these  
17 sub-boundaries.

18 THE HEARING EXAMINER: Mr. Ransom, before  
19 you go on, we're looking at your slide 17. And just  
20 because the print on that's too small, could you just  
21 state for the record -- you've identified the lighter  
22 blue outer circle as outer project limits. But could  
23 you tell us what the other three colors represent.

24 MR. RANSOM: Yes. And I'll show you a  
25 figure here in a moment that would -- how we've

1 interpolated these lines.

2           These lines are mathematical calculations  
3 based on his scientific study. And for reference  
4 here, the tracks -- the railroad tracks are bounded  
5 between two red lines, and so the railroad track would  
6 lie between those. And so that's an outer limit edge,  
7 let's say, from the railroad right-of-way.

8           What we're defining here as tier one, tier  
9 one are those parcels that are most proximate, that  
10 would receive the most benefit in terms of net noise  
11 reduction. And those lie within the pink or -- or  
12 fuchsia -- let's call it pink boundary.

13           There's a -- what we refer to as tier two.  
14 Tier two are those properties that are the next  
15 distance out that would lie between the fuchsia or  
16 pink and the royal blue. And that's a zone -- again,  
17 this'll make more sense in a moment when you see it.

18           And then the tier three, as we refer to it,  
19 are those parcels with the furthest distance from the  
20 track, and those lie between the royal blue and light  
21 blue boundary limits.

22           THE HEARING EXAMINER: Thank you. There's  
23 print on there. The print is just too small to read  
24 on the graphics.

25           MR. RANSOM: Yes, yes.

1           This is how we have interpolated those lines  
2   on the parcels as they exist built in the city. And  
3   we -- to the extent the practical -- and in reviewing  
4   those lines in juxtaposition to the parcels as they  
5   exist in the city as built, we worked with the sound  
6   consultant to delineate which parcels lie within which  
7   zones. So this would be that interpolation.

8           Let me just review that.

9           The pink, or what would appear to be pink in  
10 this figure -- orange is pink -- are the tier one  
11 parcels. So those are the parcels whose resident  
12 location -- even though a parcel might be long in  
13 terms of distance, the actual unit of residence, which  
14 is where the benefit is derived, is in direct  
15 proximity or lies within that tier one boundary.

16           The tier two parcels are those parcels, in  
17 this figure, in a green -- a lime green color.

18           And then the tier three are those parcels  
19 that are in sort of a purplish color.

20           This map is both on display in the foyer and  
21 part of the staff report. And this forms the basis  
22 for the tier assessment that is proposed and has been  
23 presented to the City.

24           When you as an individual -- if they would  
25 refer to the assessment role, as we've formulated in a

1 draft -- it is in draft, but it's here on the table  
2 for your review. When you refer to tier one, two, and  
3 three, that's the designation; so you can see your  
4 parcel tier one, parcel tier two, et cetera. And you  
5 can then derive what your assessment may be.

6 So let me just review a couple of findings  
7 as it relates to the benefits study. And the benefits  
8 study, again, was completed by two independent  
9 appraisers, each of those licensed to do work in the  
10 State of Washington. And their findings are as  
11 follows: That the assessments as proposed are  
12 reasonable and within the benefit range for each tier.

13 That's an important finding, because under  
14 the statute, the benefit in terms of, in this case,  
15 the market value increase that each property owner  
16 would achieve when the quiet zone is implemented needs  
17 to be greater than the assessment that they incur.  
18 And the finding here is that the assessments appear  
19 reasonable and within the benefit range.

20 The assessments are proportionate. And the  
21 proportionate finding relates to -- there is reason in  
22 his judgment -- in the analyst's judgment to believe  
23 that distance based on net sound reduction is a  
24 proportionate way of measuring. If you're closer, and  
25 you have more sound reduction, then you have a higher

1 benefit, or your assessment is higher, because you  
2 achieve more market value increase versus those  
3 further away.

4 And the last finding, again, is that in  
5 actual reduction in noise, in their judgment, based on  
6 real estate markets and the sales of properties, is  
7 that noise can be a determinant of value. And by  
8 reducing the recurring incidence of noise, that there  
9 would be a net positive impact on the market value.  
10 And he's -- in both cases they've signed their  
11 appraisals to indicate that they stand by their work.

12 There were questions -- and I present these  
13 only as questions in the interests of public inquiries  
14 that we received in terms of, Well, why is my property  
15 not assessed this way versus that way.

16 That assessing on a per-parcel basis is the  
17 most applicable. These are findings also derived from  
18 the appraisal reports. That parcel size is not a  
19 determinant of net market value increase, that it's  
20 really the residence.

21 And residence, or let's say single-family  
22 home value, using that as an example, that that is  
23 not -- the value of a property is not the determinant  
24 of the assessment; it's the existence of a residence.  
25 And so that's the unit that we're using.

1           It's -- you know, if you have a \$100,000  
2   home or a million dollar home, that that's not the  
3   determinant of the assessment -- or the proportion of  
4   the assessment; it's the -- you know, on a  
5   per-property, per-parcel basis.

6           So to summarize this work -- and I have a  
7   certificate here that I'll submit for the record in a  
8   moment -- Dan acting as the City's engineer in this  
9   matter has determined that the proposed assessment  
10  costs roughly -- and this is a rounded cost --  
11  \$818,000. I think our current estimate is \$818,340,  
12  to be exact; so this is a rounded figure -- is the  
13  estimated full cost of the project, inclusive of  
14  construction costs, administrative costs.

15          Based on preliminary research into  
16  financing, that should a property owner wish to  
17  finance over a term of 20 years with repayment on an  
18  annual basis, that we have estimated what that would  
19  be.

20          I should note for the record that all of  
21  these costs are preliminary and subject to change.  
22  Final costs will not be known until the project is  
23  constructed and complete and all costs accounted for.  
24  But the engineer has signed a certificate certifying  
25  that, in his professional judgment, these are roughly

1 the costs. But they might vary, you know, up or down  
2 with minimal magnitude.

3 I won't belabor the point, but this is the  
4 same map that you've seen previously, the assessment  
5 tiers. We provided this map for those both in the  
6 report and in the foyer. People can refer to it, and  
7 they can discern their ID number for their parcel.

8 A map like this -- so that people are aware,  
9 a map like this would be the official map of the LID.  
10 While this is not the official map -- that would be  
11 subject to Council ordinance -- the map that would  
12 indicate who is in the LID would look like this, where  
13 you have a map with parcel IDs noted on each parcel,  
14 so that that would be the official record. Again,  
15 this is not as such, but that would be the active, if  
16 the City Council should proceed.

17 Let me refer to the assessments as they  
18 exist in preliminary form. We have three tiers.  
19 Within tier one -- and I'll refer first to the  
20 preliminary assessment, which is the whole cost or the  
21 full cost. Should a property owner wish to pay all up  
22 front, this would be the cost at this point that we  
23 estimate.

24 Tier one, that cost would be roughly \$2,478.  
25 These are -- these are -- there's actually an error



1 that is being pointed out. This should not -- this  
2 column shouldn't say yearly cost; it should be full  
3 cost. And then it should be yearly on other side.

4 So for the record, this table, the yearly  
5 should be struck on the column under Preliminary  
6 Assessment. That's the full cost.

7 THE HEARING EXAMINER: And for the record,  
8 we're looking at slide 24.

9 MR. RANSOM: Yeah.

10 So tier one, the assumed -- and these are  
11 rounded figures -- preliminary assessment is \$2,478;  
12 tier two, \$1,735; and tier three \$744.

13 So on the column -- or the table to the  
14 right where the header is 20-Year Repayment Term,  
15 Annual Payment, the column labeled Cost, that should  
16 read Yearly Cost or Annual Cost. This is an estimated  
17 annual payment based on a 20-year repayment term,  
18 market interest rates as they were assumed to develop  
19 this estimate.

20 And the annual payment that somebody could  
21 elect to repay the assessment, tier -- for tier one it  
22 might be, roughly rounded, \$177; tier two, \$124; and  
23 tier three, \$153. Again, these are the annual costs  
24 over a 20-year term.

25 Procedurally, so people understand, people

1 could prepay early, if they wanted. And that -- they  
2 would just pay a balloon payment based on the  
3 outstanding assessment at that point in time.

4 These are findings both in -- drawn from the  
5 analysis and form the basis for our conclusion that  
6 the preliminary assessment meets the -- the intent of  
7 the law in terms of benefit versus assessment.

8 This is the benefit range as estimated by  
9 the licensed appraiser under tier one. They're  
10 estimating that tier one market values per parcel  
11 could increase in the range of 3 to \$5,000. An  
12 average market value increase could be \$4,000.

13 Tier two, you see the figures here. I won't  
14 read them. But they're part of the record, and tier  
15 three.

16 The important comparison is listed here --  
17 and I will read this, just to form the basis of our  
18 conclusion -- that the special benefits do exceed LID  
19 preliminary assessments on a per-parcel basis. So for  
20 example, in tier one, with an assumed preliminary  
21 assessment of \$2,478, that figure is below, or the  
22 market value increase is above, whichever way you  
23 choose to look at it.

24 These two figures in relationship to each  
25 other, the benefits exceed the assessment, which is

1 the threshold for a determination that there's a  
2 benefit derived by this LID. And that's the basis  
3 upon which we would make that recommendation.

4 So that's the technical basis for why we're  
5 here tonight and why the LID is proposed as such.

6 Let me then shift in the staff report to  
7 another point of description, and that is establishing  
8 a quiet zone. We have petitioned the Federal Railroad  
9 Administration to establish a quiet zone in this area.  
10 And you see here that a quiet zone -- there are some  
11 parameters listed on this slide.

12 If we complete the proposed improvements  
13 according to the plans that have been presented, we'll  
14 write a letter, and FRA would authorize the railroads  
15 to cease routine use of locomotive train horns.

16 Procedurally what we've done is we have  
17 submitted our requests under FRA rules, Title 49 CFR  
18 Part 222. That's the quiet zone regulation. We have  
19 received a waiver from regulations Title 49 CFR on  
20 April 12, 2011.

21 And we did submit a notice of intent and ASM  
22 or alternative safety measure -- that's the definition  
23 of ASM -- application to the FRA in 2012, and they did  
24 issue us a conditional approval on  
25 December 27th, 2012.

1           What both of these approvals dictate is two  
2 things: One, that we have to build certain  
3 improvements; so in the approvals book of waiver and  
4 the notice of intent, that they specify exactly what  
5 the City should build or refer to our application in  
6 terms of, Well, you said you were going to build this;  
7 so go build it.

8           And the second fact or second implication of  
9 these is that should we build those, then the FRA will  
10 grant approval; that this is conditionally approved  
11 subject to construction of the said improvements.

12           So then let me turn, then, again, to a quick  
13 discussion of public process.

14           The public process in this initiative began  
15 in 2004, where a City staff was directed by the  
16 manager to the City to begin investigation of  
17 implementation of what was then the interim train horn  
18 rule, that that rule was then finalized through the  
19 federal codification process in 2005.

20           And at that time in 2005 staff presented a  
21 recommendation to the City manager for both the  
22 definition and funding of train horn quiet zones  
23 within Vancouver. In that recommendation to the City  
24 manager staff did indicate very clearly that the City  
25 did not have the resource to implement these quiet

1 zones using City funds; and so therefore, the  
2 instrument that staff was recommending was that  
3 residents, neighborhoods form a local improvement  
4 district to provide the financing.

5 At that time we provided a community forum  
6 on the topic and presented this information in that  
7 type of a community forum setting; also, over the  
8 course of time presented updates and responded to  
9 questions from neighborhood associations, et cetera.

10 In 2008, roughly, we were approached by a  
11 citizen -- a coalition, a group of residents that  
12 convened their own working committee. And they often  
13 refer to themselves as the East Vancouver Quiet Zone  
14 Committee. And we began working with them. They  
15 requested that we help them establish an LID, and we  
16 began the public outreach process in 2009.

17 In 2009 we sent out to the community a  
18 notification to each property owner within the east  
19 quiet zone, as it was represented then and more or  
20 less is represented now in the proposed LID 545. We  
21 held a public meeting at the -- in Vancouver, and we  
22 held multiple public presentations with City Council  
23 on this matter.

24 Since 2009 we have continued to meet with  
25 this resident committee to both work through the

1 process of submitting the necessary approvals, refine  
2 the design and the nature of the proposed  
3 improvements, and then also just to outreach and  
4 provide input and respond to questions. So really,  
5 the -- the community input and outreach has been  
6 ongoing starting in 2005, roughly, through the present  
7 day.

8 And this more or less encapsulates what I've  
9 said just in writing. I will refer -- and I think  
10 this is important that people understand -- and again,  
11 it forms the basis for the outreach on this  
12 recommendation -- we did do two community surveys, one  
13 in 2009 and one in 2013.

14 And let me describe those. In 2009 we  
15 mailed to a subset population of the proposed  
16 460-some-odd parcels a postcard. And then also a  
17 neighborhood referred to here as the Steamboat Landing  
18 Neighborhood Association circulated in person a  
19 petition to each resident within their bounded  
20 homeowner's association an inquiry in terms of whether  
21 people desired to establish an LID.

22 And you see here the results from the 2009  
23 process, which is an overwhelming number, roughly  
24 81 percent of the people that responded to those  
25 inquiries supported establishment of the LID.

1           We completed the same process, but in this  
2 instance in 2013 we mailed to all 467 properties a  
3 postcard. It was postage paid return, where they  
4 would indicate their support for establishing an LID.  
5 And you see the results here, which is of those that  
6 responded -- again, overwhelming number of those  
7 people choosing to respond to that survey was 81  
8 percent supported establishing the LID.

9           In that case, I can speak for the 2013,  
10 because it's most recent memory. We said, Should you  
11 form an LID, you'll be assessed a property assessment.  
12 And in the transmittal we provided some sense of what  
13 that assessment might be, so people had an informed  
14 basis to make that determination and render their  
15 vote, so to speak.

16           You'll see here, just as a point of context,  
17 that based on 467 properties within the LID, in order  
18 to achieve simple majority, we would need to receive  
19 240 responses in total. While we received over 277  
20 responses, nearly a simple majority of the entire  
21 district supported it. But again, of those who  
22 responded, over 81 percent supported establishment.  
23 By any definition, this is a strong indication of  
24 support for establishment of the LID and, in  
25 accordance, individual assessment.



1           So I'll turn again to another topic in the  
2 staff report, SEPA determination. Under the statute,  
3 prior to an action of the City, we have an obligation  
4 under the law to determine its potential environmental  
5 consequences under the State Environmental Policy Act.

6           We have made two findings, that both the  
7 action -- the administrative action of establishing  
8 the LID is exempt from the SEPA requirements. And  
9 then we determined that the nature and extent of the  
10 physical improvements, as they're described here in  
11 the engineer's report, are also exempt from the  
12 requirements pursuant to WAC 197-11-800, subset 2.

13           Those findings and the detailed analysis  
14 that -- that underlies them is an exhibit to the staff  
15 report.

16           So let me summarize my presentation by  
17 making the following findings: First is that the  
18 physical improvements have been designed, and they're  
19 ready for contract bidding. This is contingent upon  
20 formation of the LID. The LID cost estimates are  
21 based on engineering, technical and outreach work to  
22 date, meaning that we intend to assess one hundred  
23 percent of the project costs, including administrative  
24 costs, to the LID. And that's the -- that's where the  
25 figure \$818,000 is derived from.

1           The public notifications, both for this  
2   hearing and prior processes, complied with the  
3   provisions of the law. And we made some statements  
4   here in terms of the notice of adoption of the  
5   resolution M-3789, notice of adoption in the local  
6   newspaper, and then finally, the engineer's  
7   certificates.

8           The LID boundary itself is based on  
9   scientific study and correlates with the minimum area  
10   necessary to establish the quiet zone. The assessment  
11   methodology is based on quantitative measure of noise  
12   reduction and is supported by the technical analysis,  
13   both the sound and the benefit studies.

14          Each benefit study found that the benefits  
15   were the market value increase, was within the range  
16   necessary to establish an LID, meaning that the  
17   benefits exceeded the assessment.

18          This action this evening helps advance the  
19   establishment of an LID, and we're here to hold a  
20   hearing and to accept public testimony and protest.

21          After this hearing, as both indicated in the  
22   examiner's opening remarks, staff will assemble the  
23   hearing testimony, the full record, and make  
24   recommendations to the City Council regarding the LID  
25   formation ordinance and proposed preliminary

1     assessment.

2             The LID number, as it's initially  
3     established, is LID 545. The hearing dates are May 13  
4     and May 20. Those are tentative, and I would  
5     encourage anybody to monitor the Council's schedule to  
6     ensure that they attend on the proper dates.

7             So in conclusion, what I'd like to do is I'd  
8     like to submit into custody the following records:  
9     The staff report for this evening's hearing.

10            THE HEARING EXAMINER: Let's identify them  
11     for the record as we go. So we'll make the staff  
12     report Exhibit 1.

13            (Hearing Exhibit No. 1 marked for  
14     identification.)

15            MR. RANSOM: Okay. The exhibits to the  
16     staff report.

17            THE HEARING EXAMINER: And those documents  
18     are bound together, and there's a cover sheet on the  
19     front. It says they're labeled A through M.

20            MR. RANSOM: Okay.

21            THE HEARING EXAMINER: They'll be  
22     attachments to the staff report.

23            MR. RANSOM: A copy -- reduce-sized copy of  
24     the presentation delivered this evening.

25            THE HEARING EXAMINER: So the staff's Power

1 Point Presentation would be Exhibit 2.

2 (Hearing Exhibit No. 2 marked for  
3 identification.)

4 MR. RANSOM: I have in my possession three  
5 written comments submitted to the City either by  
6 postal mail or by email. And I won't read who the  
7 comments are from, but I'll submit the set of these  
8 for the record.

9 THE HEARING EXAMINER: So these are written  
10 comments submitted by members of the public who were  
11 notified of these proceedings?

12 MR. RANSOM: Yes.

13 THE HEARING EXAMINER: Okay.

14 MR. RANSOM: I believe that they are  
15 residents or parcels that lie within the LID  
16 boundary, but I did not cross-check that just for the  
17 purposes of just record integrity.

18 THE HEARING EXAMINER: Okay. So the three  
19 written comments together will be Exhibit 3.

20 (Hearing Exhibit No. 3 marked for  
21 identification.)

22 MR. RANSOM: This is the clerk's  
23 certificate, which attached is a true and correct copy  
24 of resolution M-3789, and that's the -- which caused  
25 the meeting this evening.

1           THE HEARING EXAMINER: So that's the actual  
2 resolution by City Council? That would be the  
3 Exhibit 4.

4           (Hearing Exhibit No. 4 marked for  
5 identification.)

6           MR. RANSOM: This is a clerk's certificate  
7 attesting to the true and correct copy of the proof of  
8 publication resolution, M-3789, in the local  
9 newspaper, the paper of record.

10          THE HEARING EXAMINER: And that will be  
11 Exhibit 5.

12          (Hearing Exhibit No. 5 marked for  
13 identification.)

14          MR. RANSOM: The affidavit on mailing,  
15 sworn, indicating that the notice of public hearing  
16 was mailed in accordance with the terms of the  
17 statute.

18          THE HEARING EXAMINER: And the affidavit of  
19 mailing will be Exhibit 6.

20          (Hearing Exhibit No. 6 marked for  
21 identification.)

22          MR. RANSOM: And this is the engineer --  
23 certificate of the engineer attesting to the proposed  
24 costs of the LID as we understand them now. Based on  
25 the determination of this hearing and assessment of

1 the boundaries, this is subject to change and would be  
2 resubmitted in advance of the preliminary ordinance in  
3 formation hearings of City Council. But this is the  
4 certificate as it exists today.

5 THE HEARING EXAMINER: And that document was  
6 prepared by Mr. Swensen?

7 MR. RANSOM: Yes.

8 THE HEARING EXAMINER: That would be  
9 Exhibit 7.

10 (Hearing Exhibit No. 7 marked for  
11 identification.)

12 Any other presentation by the City?

13 MR. RANSOM: No. That summarizes our  
14 presentation. I'm willing to answer any questions  
15 that you might have. But otherwise, I'll open it up  
16 for public comment.

17 THE HEARING EXAMINER: Okay. Thanks,  
18 Mr. Ransom. I don't have questions. You covered that  
19 very thoroughly.

20 Do we have sign-in sheets from which I  
21 should call out names, or should I just ask for a show  
22 of hands?

23 MR. RANSOM: If there's a sign-in sheet,  
24 we'll grab it.

25 THE HEARING EXAMINER: Okay. Let's do that.

1           Okay. I now have a sign-in sheet of folks  
2 who are attending the hearing. I think the sign-in  
3 sheet should also be made an exhibit to the hearing.  
4 We'll make the sign-in sheet Exhibit 9.

5           (Hearing Exhibit No. 9 marked for  
6 identification.)

7           THE HEARING EXAMINER: I'm going to try and  
8 read the names off the list and see if anybody would  
9 like to testify.

10          The first name is Kathy Marshack. Would you  
11 like to testify?

12          MS. MARSHACK: Yes.

13          THE HEARING EXAMINER: Please come forward.

14          MS. MARSHACK: Do you want me in the middle?

15          THE HEARING EXAMINER: Any microphone will  
16 do.

17          MS. MARSHACK: Okay. Thank you.

18          THE HEARING EXAMINER: And would you just,  
19 for the record, spell your name.

20          MS. MARSHACK: Yes. The last name is  
21 spelled M-A-R-S-H-A-C-K; first name's Kathy --  
22 K-A-T-H-Y.

23          THE HEARING EXAMINER: Thank you.

24          MS. MARSHACK: Did you want to know where I  
25 live?



1           THE HEARING EXAMINER: Yes. So tell me your  
2 address. And if you have -- did you have a chance to  
3 refer to your parcel number?

4           MS. MARSHACK: I did, but I forgot what it  
5 was. It's not a big deal. I'm in the -- my address  
6 is 14237 SE Evergreen Highway.

7           I am objecting for a number of reasons. My  
8 parcel is at the private crossing at 144th Court.  
9 Many people in the room are well aware of who I am and  
10 why I'm objecting.

11           I'm object -- my primary objection is that  
12 it is an unsafe plan. These trains speed by at 60  
13 miles an hour, and they plan to put two stop signs at  
14 the private crossing. It's a -- it's terribly unsafe.  
15 And Burlington Northern has deemed that crossing the  
16 most dangerous crossing in the city of Vancouver.

17           THE HEARING EXAMINER: I'm sorry. And  
18 you're referring to the private crossing?

19           MS. MARSHACK: I am.

20           THE HEARING EXAMINER: Okay.

21           MS. MARSHACK: Secondly, I would -- I might  
22 not be in the right order, because I was making notes  
23 as I was sitting here, so I may bounce around a little  
24 bit. There -- the advisory committee that -- the  
25 citizen advisory committee was not elected by the

1 members of the community. They are just citizens who  
2 banded together and decided to approach the City.

3 So there have been violations of the open  
4 meetings law in the State of Washington with  
5 Mr. Boger, Mr. Carlson, Council Member Smith, the  
6 mayor and so forth, meeting in private with members of  
7 the community without announcing these meetings to the  
8 public. And in fact, the crossing that I live in and  
9 me personally were discussed at these meetings, and I  
10 was not allowed to attend. So I object to the  
11 formation of an LID based on constitutional  
12 violations.

13 In addition, I might point out some small  
14 things. Lighting is being put at the other crossings  
15 to make them safer. There's no lighting proposed at  
16 the 144th Court crossing.

17 Another probably not so minor matter is that  
18 I received -- I have a deed to the crossing from the  
19 train company. The train company provided that deed  
20 in 1908 when they bought the property. I'm not that  
21 old.

22 THE HEARING EXAMINER: What year was that?

23 MS. MARSHACK: 1908.

24 THE HEARING EXAMINER: '08.

25 MS. MARSHACK: But they provided me with a

1 deed that says that they will provide a suitable  
2 crossing at no cost to me. So the fact that there are  
3 now some changes being made and costs are being  
4 assessed to me is illegal.

5 This is another -- another point I want to  
6 point out is that -- I just learned this evening, so  
7 it was very helpful for Mr. Ransom to identify that  
8 the costs were determined by people's residence, not  
9 how large their parcel is. And I'm going to be  
10 assessed for vacant property. There's no residence  
11 there. So I object on that grounds.

12 And I understand your next meeting is about  
13 objecting to actual costs and so forth; so I'd like  
14 to, you know, put that on the record, that the  
15 assessment process is not -- I don't know how you can  
16 assess me on a parcel of property when there's no  
17 residence.

18 Let me just go through my notes and make  
19 sure I got everything. It's primarily a lack of  
20 safety, and it's also a violation of my civil rights  
21 to have meetings about me and my property, and they  
22 were not announced publicly, and public officials  
23 attended those meetings.

24 I might point -- maybe did I point this out  
25 already -- the citizen advisory committee, Roger

1 Parsons, Serena Lucey and others, Dick Hannah, Judge  
2 Rulli, these people were volunteers. They weren't  
3 elected or -- by the members of the community. They  
4 just decided to start making something happen.

5 And I don't blame them for speaking up.  
6 They have their constitutional rights to their  
7 opinion. But they deprived me of mine. And that's  
8 illegal.

9 Oh, there is another thing that I -- it's a  
10 small thing. Mr. Ransom pointed out that the trains  
11 do not currently blow for a private crossing, which is  
12 true. So now I have to pay for the trains not to blow  
13 at my private crossing, which is irrational, as far as  
14 I'm concerned.

15 But the real issue is that it is not safe.  
16 The trains are going by at 60 miles an hour, and I  
17 have two stop signs. And I watch children walk across  
18 those crossings. I watch my neighbors walk across  
19 those -- that crossing. And it's just reprehensible  
20 not to do more to protect people who use that  
21 crossing.

22 And I think I covered it.

23 THE HEARING EXAMINER: Okay. Ms. Marshack,  
24 did you have written comments prepared that you wanted  
25 to submit?

1 MS. MARSHACK: I was going to -- is this for  
2 the next meeting?

3 THE HEARING EXAMINER: No. That's the  
4 protest form you should fill out tonight.

5 MS. MARSHACK: I will do that.

6 THE HEARING EXAMINER: Please do. And  
7 everybody who fills out a protest form, make sure that  
8 those are submitted before you leave tonight.

9 MS. MARSHACK: Submitted in what way?

10 THE HEARING EXAMINER: Just fill it out and  
11 then turn it in. And I think Mr. Boger is accepting  
12 documents for us, because he's sitting at the end of  
13 the table.

14 MS. MARSHACK: Okay. I could do that.  
15 Thank you.

16 THE HEARING EXAMINER: Thank you.

17 Okay. The next name on the list is Mike  
18 DiGregorio, and there's a comment that says he does  
19 not wish to speak. I just wanted to confirm that's  
20 still true.

21 Mr. DiGregorio?

22 STAFF MEMBER: I think he just left.

23 THE HEARING EXAMINER: He did.

24 The next name on this list I believe is  
25 Tom -- is it Tom Kingzett or Kingzetti?

1 MR. KINGZETT: Yes.

2 THE HEARING EXAMINER: Could you please  
3 spell your name for us for the record and then give us  
4 your address.

5 MR. KINGZETT: Tom Kingzett. It's  
6 K-I-N-G-Z-E-T-T. I live at 15111 SE Rivershore.

7 I spoke last at the meeting in -- last  
8 month. I'm in favor of the project.

9 I do have a question. In all of the  
10 material I've seen here, I've not seen a breakdown of  
11 the costs. There's many new items that were a  
12 surprise to me tonight, including improvements to the  
13 roadways, medians, retaining walls, radar,  
14 motion-activated signs, flashing stop signs. Are  
15 these all included in the costs that we'll be paying  
16 for, the assessed or --

17 THE HEARING EXAMINER: Yes.

18 MR. KINGZETT: I'm just interested --

19 THE HEARING EXAMINER: We're getting a yes,  
20 a comment from the engineer.

21 But again, we're not going to do  
22 question-and-answer during this public comment period.  
23 So I would like to encourage you to speak to staff  
24 outside the meeting. But we did have -- Mr. Swensen  
25 did indicate yes, those costs are going to be included

1 in the assessment.

2 MR. KINGZETT: Is there a copy or a  
3 breakdown of the costs that's available?

4 MR. SWENSEN: Give me a call. We'll take  
5 care of it.

6 MR. KINGZETT: Just for the record, I would  
7 question the items that were introduced tonight that  
8 were a surprise to me that seem totally unrelated  
9 to -- and a median down 164th, which is basically a  
10 one-lane road, putting a median there is just --  
11 somebody ought to give this some thought. It doesn't  
12 make any sense.

13 THE HEARING EXAMINER: So for the record,  
14 your concerns are about the breakdown of the costs and  
15 what items are included.

16 MR. KINGZETT: One concern is that there  
17 were items introduced tonight that we were not aware  
18 of --

19 THE HEARING EXAMINER: Okay.

20 MR. KINGZETT: -- the people who had been on  
21 this committee and in the group who have been  
22 supporting this. And there seems to be things there  
23 that are unrelated. And my understanding was that we  
24 were paying for upgrades to the crossing arms  
25 themselves, and that was it.



1 But my -- my other question was how did this  
2 possibly get to 800-and-some-thousand dollars. And  
3 now I think that's partially answered.

4 So I'm still in favor of it. I'm wondering  
5 if we can have an objection to part of this, which  
6 seems like these items which are totally unrelated to  
7 the safety -- to the safety and upgrades of the  
8 crossings themselves.

9 THE HEARING EXAMINER: Well, your comments  
10 are noted for the record. If you'd like to include  
11 that question on a protest form, that comment would  
12 then be -- that protest would then be noted for the  
13 record.

14 And again, this -- the fact that we're not  
15 answering questions at this point tonight is not  
16 intended to be a hide-the-ball thing. This is just  
17 the fact that this testimony is intended to gather --  
18 or this hearing is intended to gather testimony and  
19 comments, and it's not designed to provide question  
20 and answer.

21 And that's why we have staff in the hall and  
22 other information. Access to the website has been  
23 provided. So I'm sorry to -- I'm not trying to cut  
24 you off.

25 MR. KINGZETT: My question would be how can

1 I comment or object to these -- these things that were  
2 just introduced here tonight which seemed unrelated to  
3 the matter at hand, which is the issue of the crossing  
4 safety and eliminating train noise?

5 THE HEARING EXAMINER: Right. And I, again,  
6 suggest the protest form. If you register that --  
7 that opposition to these items on a protest form, that  
8 would be the proper way.

9 MR. KINGZETT: All right.

10 THE HEARING EXAMINER: And that form is  
11 located right there, right next to you. And if you  
12 would just fill that out and submit it again to  
13 Mr. Boger. Thank you.

14 And again, do call Mr. Swensen, who has just  
15 provided you a business card, and he'll be happy to  
16 discuss all of that with you.

17 I really can't read the next name. I  
18 apologize. The first person's name is Bill, and is it  
19 Bernadette -- Bill and Bernadette? I can't read the  
20 last name.

21 MS. SHALABOI: Yes. My husband Bill --  
22 Shalaboi. I'm sorry for not writing it better.

23 THE HEARING EXAMINER: And if you could,  
24 come on up and spell that for me.

25 MR. SHALABOI: S-H-A-L-A-B-O-I. My legal

1 name is A-Z-I-Z, and I reside on 16205 SE Evergreen  
2 Highway, Vancouver.

3 We support the project totally, and we thank  
4 Mr. Ransom and Dan for keeping us up to date on what's  
5 going on. Thank you.

6 THE HEARING EXAMINER: Thank you. Sorry  
7 that I was unable to read your name on the list.

8 Ron Jacobson, please.

9 MR. JACOBSON: I have no --

10 THE HEARING EXAMINER: You don't wish to  
11 speak?

12 Thank you.

13 Okay. Barbara and Roland --

14 MS. REHM: Rehm.

15 THE HEARING EXAMINER: Rehm.

16 MS. REHM: And we don't wish to speak.

17 THE HEARING EXAMINER: And they also don't  
18 care to speak. Thank you.

19 Ed Arevalo -- sorry, I can't --

20 You don't wish to speak, sir?

21 MR. AREVALO: No.

22 THE HEARING EXAMINER: Okay.

23 Tran --

24 MR. TRAN: I'll speak.

25 THE HEARING EXAMINER: Yes, please. Could

1 you tell us your name and spell it for the record.

2 MR. TRAN: Yeah, I'll spell it for you. I  
3 didn't realize you were going to have to read it. So  
4 T-U-A-N is the first name; T-R-A-N is the last name.  
5 I reside at 14819 SE Rivershore.

6 And I guess I've been involved in seeing  
7 this through for the last eight or nine years. And I  
8 think it's -- it's a -- number one, you can argue  
9 whether or not it should be part of the -- the taxes  
10 we already pay.

11 But that aside, I think absolutely in terms  
12 of the quality of life increase I think that this will  
13 provide for people who live by the river, I think is  
14 immeasurable.

15 I mean, if you're -- especially if you're in  
16 that tier one zone, that train noise and the frequency  
17 of the train noise since I've been there over the last  
18 eight years has -- has really -- number one, the  
19 number of trains going by and the intensity of the  
20 horns have actually increased over the last few years.  
21 And so I think this can't come soon enough.

22 So I know there's -- we've taken a couple  
23 surveys about this over the -- over the last few  
24 years. And I think we've seen an overwhelming number  
25 of residents come out in support. And so I think we

1 had a super majority at the last time meeting, that  
2 out of all the LID lots that were -- that were  
3 designated, I think you had greater than 51 percent of  
4 people coming out and filling in surveys that said  
5 yes.

6 I think that's an overwhelming majority. I  
7 mean, that's a majority of people that I think any  
8 public official in the United States would be -- I  
9 don't think there's a public official that's voted  
10 with 51 percent of the population.

11 So I think it's great to have these  
12 hearings, but I hope it doesn't slow down the progress  
13 that I think we're finally being able to make with  
14 this project.

15 So that's all I want to say.

16 THE HEARING EXAMINER: Thank you.

17 MR. BOGER: Madam Examiner, would you prefer  
18 I bring these up as they come in or --

19 THE HEARING EXAMINER: Why don't we do it  
20 all at the end. Thank you.

21 The next name starts with a V. And this  
22 address is 3921 SE 157th Avenue. I'm sorry. I can't  
23 read the name. I looks like -- maybe -- is it  
24 Messalina?

25 I don't -- I don't see any hands.

1           So I have a request from the court reporter  
2   that the individuals who declined to speak whose names  
3   I could not pronounce, we need to get the spellings of  
4   your names for the record. Could you --

5           MS. REHM: Barbara and Roland Rehm --  
6   R-E-H-M.

7           THE HEARING EXAMINER: Thank you.  
8           And also Ed, could you spell your last name?

9           MR. AREVALO: Arevalo -- A-R-E-V-A-L-O.

10          THE COURT REPORTER: Thank you.

11          THE HEARING EXAMINER: Thank you for  
12   clarifying that.

13          Michael Higgins.

14          MR. HIGGINS: Good evening. My name is  
15   Michael B. Higgins. I reside at 14608 SE 36th Circle  
16   with my wife, Mary Kay Gaffney.

17          THE HEARING EXAMINER: Can I have you spell  
18   your last name for the record.

19          MR. HIGGINS: My name?

20          THE HEARING EXAMINER: Yes.

21          MR. HIGGINS: H-I-G-G-I-N-S.

22          THE HEARING EXAMINER: Thank you.

23          MR. HIGGINS: And Gaffney is spelled  
24   G-A-F-F-N-E-Y.

25          THE HEARING EXAMINER: Thank you.

1           MR. HIGGINS: My wife and I built a house  
2   along the Old Evergreen Highway in 1994. We've lived  
3   there ever since. It was a major investment that we  
4   made at the time, and I remember the first evening  
5   going through, these trains waking me up. And that  
6   took quite a long time before I was able to get  
7   through with the sleep.

8           But having social events over at your house  
9   outside, particularly -- I'm in tier one, right there  
10  along on the north side of the Old Evergreen Highway.  
11  And it was very embarrassing.

12          So the LID, in my opinion, is a total  
13  win-win for the community, all of the property owners  
14  along there, as long as -- as well as the City of  
15  Vancouver. It will enhance the quality of life for  
16  all these people in that community.

17          I believe that the assessment for tier one,  
18  which is the highest, is extremely reasonable. In  
19  19 -- or in 2009, the first time we went around with  
20  this, the costs would have been extreme -- a lot  
21  higher. They've come up with an alternative process.

22          And notwithstanding with the previous  
23  citizen that complained about costs being fully -- or  
24  first disclosed or introduced tonight, I have been to  
25  probably a half-dozen of these public hearing



1 meetings, and nothing that was addressed in the costs  
2 tonight is a surprise, at least to me. I was there  
3 and totally aware. I believe that all these are  
4 reasonable costs.

5 And I do believe that, for the record, some  
6 of the objections that have been made by a former  
7 citizen have already been previously addressed. This  
8 matter was on the road to being done back in 2009, and  
9 we probably had a couple years delay because of the  
10 objections that were raised, particularly with regards  
11 to that private crossing.

12 This is the time we should go forward with  
13 this. There should be no further delay, as far as my  
14 wife and I are concerned about this matter.

15 Thank you very much.

16 THE HEARING EXAMINER: Thank you.

17 MR. RANSOM: Madame Hearing Examiner, I  
18 would like to make a comment when you're completed  
19 with the public testimony.

20 THE HEARING EXAMINER: We will. Thank you.

21 I think the last name is Serena Lucey.

22 And if I could have you spell it for the  
23 record and give us your address.

24 MS. LUCEY: No problem. S-E-R-E-N-A --  
25 L-U-C-E-Y. And my address is 15113 SE North Shore

1 Drive, Vancouver.

2 I am part of the committee that was formed  
3 where the East Old Evergreen Neighborhood Train  
4 Horn -- Quiet Horn Committee -- very long name. And  
5 Roger Parsons, which Kathy Marshack mentioned earlier  
6 this evening, is our spokesperson. However, he's an  
7 airline pilot, and he's in training right now.

8 So as one of the people on the committee and  
9 working closely with Roger, we do have a written  
10 testimony by Roger. And no one here will be surprised  
11 that Roger has something to say. So he wouldn't want  
12 to miss an opportunity. And we're grateful for  
13 everything that he's done. He's worked very hard, and  
14 he's represented us well on speaking on behalf of the  
15 committee.

16 And what I want to say personally is I am  
17 president of the railroad crossing homeowners  
18 association, and we have 96 property owners that live  
19 right up along the Evergreen Highway and north of the  
20 crossing.

21 And I think that the quality of life that's  
22 going to bring for our homeowners and residents in  
23 amongst -- you know, within that group of 467 will be  
24 very well appreciated. You know, it's hard on  
25 everyone. And I'm going to echo what Mike says is,

1 you know, we are very familiar with Kathy Marshack's  
2 concerns, and they have been fully -- you know, she's  
3 been able to express them. Everyone -- Burlington  
4 Northern and the Federal Railroad Administration is  
5 familiar with her concerns, and they've been  
6 addressed.

7 And then -- but we have -- have an approval  
8 for the quiet zone. So I just -- and we want to  
9 proceed. And we residents are paying for this. You  
10 know, this is funded by the residents along there.  
11 And the majority of them are in, obviously, support.

12 So anyway -- so I would like this to proceed  
13 and go on. And I think that everyone -- anyone that  
14 has had a concern has had ample opportunity over the  
15 many years to express those concerns.

16 Thank you.

17 THE HEARING EXAMINER: Thank you.

18 Mr. Boger, let's identify Mr. Parson's  
19 comments as an exhibit. I'm going to make  
20 Mr. Parson's comments Exhibit 10.

21 (Hearing Exhibit No. 10 marked for  
22 identification.)

23 THE HEARING EXAMINER: All right. So that  
24 was the last name on the sign-in sheet. Are there any  
25 members of the audience who didn't sign in who would

1 like to provide comments tonight?

2 I see no hands.

3 Mr. Boger, can we have a look at the  
4 protests that you've received.

5 I've only received one so far. Are there  
6 any others?

7 Are there any other written protests in the  
8 audience that are waiting to be submitted?

9 Okay. This is -- thank you, Mr. Boger.  
10 This is a written protest submitted by Kathy Marshack,  
11 and we'll just make Ms. Marshack's protest Exhibit 11,  
12 then, to the record.

13 (Hearing Exhibit No. 11 marked for  
14 identification.)

15 THE HEARING EXAMINER: Okay. Mr. Ransom,  
16 you had asked to make comments. Please go ahead.

17 MR. RANSOM: Yes, thank you.

18 I have two comments. They're clarifying  
19 comments to the record --

20 THE HEARING EXAMINER: Thank you.

21 MR. RANSOM: -- based on information  
22 presented this evening.

23 And the two topics that I would like to  
24 address are the assessment methodology and public  
25 process. I would like to clarify for the record that

1 the assessment methodology is that assessments will be  
2 levied based on a per-parcel inventory. So as  
3 proposed, lying within the boundaries of the proposed  
4 LID 545 are approximately, according to current  
5 assessor records, 467 parcels.

6 The clarification is that the resident  
7 unit -- it is possible that a property owner could own  
8 multiple parcels but only resident -- one residence,  
9 single-family residence building on these multiple  
10 parcels. They will be assessed per parcel. So they  
11 may, based on how many parcels they own, receive an  
12 assessment levy for one, two or three or multiple  
13 parcels.

14 The use of the residence was to discern  
15 what boundary they lie within, because there are  
16 instances where parcels, based on their size, might  
17 lie across multiple tiers. And so in our assessment  
18 methodology we discerned where the resident units lie  
19 within the tier structure. And that was the basis for  
20 what tier they lie within, not, you know, per -- you  
21 know, not how big the parcel was. So every parcel  
22 within the boundary will receive an individual levy  
23 assessment.

24 The second clarifying comment is related to  
25 public process. For the record, I think it's

1 important to note that, as it's been referred to, the  
2 East Vancouver Train Horn Advisory Committee -- or I  
3 think that's their name -- was not a City-sponsored  
4 committee. The City works with individuals, works  
5 with coalitions of individuals, works with recognized  
6 neighborhood associations and other governmental or  
7 nongovernmental units.

8 This committee, as I understand it, was a  
9 coalition of individuals that, based on their own  
10 desire, wished to engage the City. And I can speak or  
11 represent in no way -- and the staff report makes no  
12 testament to this effect -- whether they represent  
13 all, some or none of the parcels lying within this  
14 area.

15 What I can attest to is the City  
16 notification process for official public meetings. It  
17 is not the custom of the City to make communications  
18 that might be individual in nature subject to a broad  
19 dissemination. So if somebody emails me, I'll email  
20 them back. And the nature of public communication, I  
21 think, follows those protocols.

22 Of course, everything that we communicate as  
23 a City is open to public review as subject to  
24 disclosure rules. But as far as we're concerned, for  
25 our efforts, we worked with an ad hoc coalition of

1 residents, and their membership was subject to their  
2 own -- own desires. We set no boundaries and set no  
3 parameters for the basis of our conversation.

4 Thank you.

5 THE HEARING EXAMINER: Thank you.

6 With the City's presentation complete and  
7 all of public comment delivered and the documents  
8 submitted tonight identified with exhibit numbers for  
9 the record, I now believe I have a complete record of  
10 these proceedings of which -- or with which I will  
11 provide a report to the City Council that will just  
12 identify those exhibits and the testimony that was  
13 received tonight.

14 And with that, I believe we have everything,  
15 and we are concluded. Thanks very much everyone who  
16 took time to participate and be here.

17 MR. YEE: Can I submit --

18 THE HEARING EXAMINER: A question  
19 regarding -- is that a protest?

20 MR. YEE: Yes.

21 THE HEARING EXAMINER: Please bring it  
22 forward.

23 Are there any other protests in the audience  
24 lingering?

25 This is a document submitted by Mike Yee,

1 and Mr. Yee's protest will be identified as Exhibit 12  
2 to the record.

3 (Hearing Exhibit No. 12 marked for  
4 identification.)

5 THE HEARING EXAMINER: So with that, I  
6 believe I have all the exhibits. Thanks again,  
7 everyone, very much for your time and for  
8 participating in your community.

9 Have a good evening.

10 (The Public Hearing concluded at 7:21 p.m.)

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## C E R T I F I C A T E

I, Sinead R. Wilder, a Certified Court Reporter for Washington, pursuant to RCW 5.28.010 authorized to administer oaths and affirmations in and for the State of Washington, do hereby certify that, the LID Formation Hearing took place before me at the time and place set forth in the caption hereof; that at said time and place I reported in Stenotype all comments made and other oral proceedings had in the foregoing matter; that thereafter my notes were reduced to typewriting under my direction pursuant to Washington Administrative Code 308-14-135, the transcript preparation format guidelines; and that the foregoing transcript, pages 1 through 66, both inclusive, constitutes a full, true and accurate record of all such comments made and oral proceedings had, and of the whole thereof.

Witness my hand and CCR stamp at Vancouver, Washington, this 19th of April, 2013.

*Sinead Wilder*

SINEAD R. WILDER  
Certified Court Reporter  
Certificate No. 3227

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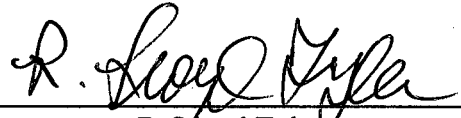
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CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is a full, true and correct copy of the excerpts from the minutes of the meeting of City Council held on May 13, 2013, which reflects the first reading of Ordinance No. M-4051.

DATED as of this 23rd day of September, 2014.

A handwritten signature in black ink, appearing to read "R. Lloyd Tyler", is written over a horizontal line.

R. Lloyd Tyler  
City Clerk, City of Vancouver

# CITY OF VANCOUVER · WASHINGTON

Vancouver City Hall – Council Chambers – 415 W. 6th Street

PO Box 1995 – Vancouver Washington 98668-1995

[www.cityofvancouver.us](http://www.cityofvancouver.us)

Timothy D. Leavitt, Mayor

Councilmembers Jeanne Harris, Jeanne E. Stewart, Larry J. Smith,  
Jack Burkman, Bart Hansen and Bill Turlay



## ***Vancouver City Council Minutes – May 13, 2013***

### **WORKSHOPS**

4:30-5:00 p.m.

#### **PACE SETTER 2013 REGIONAL FULL SCALE EMERGENCY EXERCISE BRIEFING**

Council met with Cheryl Bledsoe, CRESA Division Manager of Emergency Management; Steve Neal, Vancouver Police Commander; and Rick Huffman, Fire Division Chief.

#### ***Summary***

*The PACE Setter 2013 Regional Full Scale Exercise is a three-day exercise to be conducted in multiple venues through the regional metropolitan area and will include both field operations and Emergency Operations Center/Multi-Agency Ordinance Systems with the goal of evaluating the Portland Urban Area's ability to coordinate, communicate and respond to a biological terrorist incident affecting all levels of government. The exercise will bring together federal, state, local and private sector stakeholders to evaluate the region's response. Representatives from Clark Regional Emergency Services Agency (CRESA) and Vancouver Police and Fire provided Council with a briefing of the exercise. (Steve Neal, Vancouver Police Commander, 487-7559; Rick Huffman, Fire Division Chief, 487-7205)*

5:00-6:00 p.m.

#### **DOWNTOWN REDEVELOPMENT AUTHORITY HOTEL AND CONVENTION CENTER DEBT RESTRUCTURING UPDATE**

Council met with Lloyd Tyler, Chief Financial Officer.

#### ***Summary***

*In 2003, the Downtown Redevelopment Authority (DRA) issued bonds for the construction of the hotel/convention center. On March 25, 2013, staff provided an update to Council of a potential refinancing of the outstanding DRA bonds, the project itself, and the City's role in the refinancing. Since that time the County Public Facilities District (PFD) and the City PFD have both approved amendments to the payment agreements that define the bonds to include future refunding bonds associated with the project. Staff provided Council with a brief update of the refinancing, including a discussion of an upcoming resolution related to an amendment of the City Payment Agreement. (Lloyd Tyler, Chief Financial Officer, 487-8469)*



## **COUNCIL CONSENT MEETING** (City Council Chambers)

### **PLEDGE OF ALLEGIANCE**

### **CALL TO ORDER AND ROLL CALL**

The consent agenda meeting of the Vancouver City Council was called to order at 6:34 p.m. by Mayor Timothy D. Leavitt in the Council Chambers of City Hall, 415 W. 6th Street, Vancouver, Washington.

**Present:** Councilmembers Turlay, Hansen, Burkman, Smith, Stewart, Harris and Mayor Leavitt

**Absent:** None

### **PROCLAMATIONS**

- 2013 Flag Day

Mayor Leavitt read and presented a proclamation to Mike True, Chief Operating Officer/Chief Financial Officer, and Becky Weis, Corporate Giving Manager - Fort Vancouver National Trust; and to Aaron Craft, Veolia Water, proclaiming June 14, 2013, as Flag Day.

- Mental Health Month

Mayor Leavitt read and presented a proclamation to Eric Johnson, Mental Health Advisory Board Member for Southwest Washington Behavioral Health, proclaiming May 2013 as Mental Health Awareness Month.

- White Cane Week

Mayor Leavitt read and presented a proclamation to Elizabeth Watson, President of the Clark County Chapter of the National Federation of the Blind, proclaiming May 15-21, 2013, as White Cane and Guide Dog Safety Week.

### **CITIZEN COMMUNICATION**

Mayor Leavitt opened Citizen Communication and received the following testimony:

- Ginnie Wallenstrom, Vancouver, spoke in opposition to the train horn quiet zone LID, expressing concerns with the assessments on certain properties.
- Carol Terrell, Vancouver, spoke in favor of the train horn quiet zone LID.

There being no further testimony, Mayor Leavitt closed Citizen Communication.

### **CONSENT AGENDA**

Motion by Councilmember Smith, seconded by Councilmember Burkman, and carried unanimously to approve the Consent Agenda.

**1. PURCHASE OF FIREFIGHTING SELF-CONTAINED BREATHING APPARATUS (SCBA) AND THERMAL IMAGING CAMERAS (TIC's), PRODUCTS, COMPONENTS, REPLACEMENT PARTS AND SERVICE**  
(Staff Report 048-13)

**Summary**

*SCBA's and TIC's are critical tools in the firefighter's arsenal which enable them to safely and effectively perform their duties during emergency operations. The Fire Department has an established standard of using MSA, SCBA's and TIC's. Currently the City purchases MSA, SCBA and TIC products, components, replacement parts and service through the region's Sole Source vendor, SeaWestern Inc. This is the brand that most, if not all, agencies in the area use. The sole source purchase makes fiscal sense due to training and support consideration as well as interoperability based on federal regulation.*

*In 2012 the department's SCBAs were rebuilt, which is anticipated to extend their effective service life another five years. The sole source designation of SeaWestern, Inc. will remain current through the serviceable life of the SCBAs and TICs. Prior to reaching the end of the SCBAs serviceable life, the SCBAs will need to be replaced through the competitive bid process. The City has spent an average of \$71,120 per year over the past five years for the acquisition, replacement and maintenance of SCBAs and TICs. It is anticipated that within the current biennium, the City will spend approximately \$146,000, and over the next five years the City anticipates spending more than \$200,000 for the acquisition, replacement and maintenance of SCBAs and TICs, which is above the threshold requiring approval of Council. Expenditures in future years will be subject to limits at budget appropriations by Council.*

*There is no further budget impact in the current biennium beyond that planned in the adopted budget. Purchases are made from existing budget appropriations.*

**Motion** authorized the City Manager or his designee to continue the sole source procurement of MSA, SCBA and TIC products, components, replacement parts manufactured by Mine Safety Appliances (MSA) and sold and serviced by the regions Sole Source vendor of MSA products, SeaWestern Inc. for the next five (5) years and allow expenditures to exceed \$200,000. (Ward Knable, Fire Division Chief, 487-7207)

**2. FORMATION OF LOCAL IMPROVEMENT DISTRICT (LID) 545 TO FACILITATE THE EAST VANCOUVER TRAIN HORN QUIET ZONE**  
(Staff Report 049-13)

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** of the City of Vancouver, Washington, ordering certain local improvements and creating a local improvement district; providing for the payment of the cost of such improvements by special assessments; creating a local improvement district fund; and providing for the issuance and sale of local improvement district bonds and interim financing warrants or notes.

**Summary**

*On December 27, 2012, the Federal Railroad Administration (FRA) approved a Notice of Intent and Alternative Safety Measure application submitted by the City of Vancouver to establish a Quiet Zone at three public and one private railroad crossings at the following locations: SE 139<sup>th</sup> Avenue, SE 144<sup>th</sup> Avenue/ Evergreen Highway (vicinity), SE 147<sup>th</sup> Avenue, and SE 164<sup>th</sup> Avenue. Upon completion of*

construction the City can notify the FRA and the BNSF Railway (BNSF) that a quiet zone has been established.

*Beginning in 2004, staff began monitoring pending changes to Federal law that ultimately established the current statutes and rules that regulate train horns at public street railroad crossings. In 2005, staff completed a first round of technical studies and made a recommendation to the City Manager in May 2005 regarding implementation of train horn quiet zones in Vancouver. The primary recommendation was "should project proponents wish to pursue the THQZ, staff recommends that Project proponent establish a Local Improvement District (LID)" to fund required improvements. Neighborhood outreach and a community forum were held regarding this recommendation, and notice of the final staff report was circulated to interested residents and neighborhood associations.*

*Establishment of an LID will require interim financing through an Interfund Loan from the General Fund to the Transportation Capital Fund for certain costs associated with construction of the proposed street improvements. Upon completion of all construction activities, it is the intent of the City to pay off the Interfund Loan through the issuance of Assessment Bonds, which are repaid over time through the collection of annual assessments from the property owners within the authorized LID.*

*A 2013 spring supplemental budget appropriation to finance interim construction and administrative costs is proposed to City Council. Total project costs, inclusive of all construction and project administrative costs are estimated to equal approximately \$818,000. A final cost accounting and LID assessment roll will be brought forward for City Council approval once construction is complete.*

Motion approved the Ordinance on first reading, setting the date of second reading and public hearing for May 20, 2013. (Matt Ransom, Project Development and Policy Manager, 487-7707)

### **3. APPROVAL OF CLAIM VOUCHERS FOR MAY 13, 2013**

Motion approved Claim Vouchers for May 13, 2013, in the amount of \$2,241,168.64.

### **CITIZEN FORUM**

Mayor Leavitt opened the Citizen Forum and received the following testimony:

- Edward Barnes, Vancouver, thanked the City Council for upholding state law and the City Charter; and suggested the Council hold a worksession with the newly appointed director of environmental services at Clark County to ensure the County and City would not have any conflicts in the future regarding environmental issues.
- Ted Pyle, Vancouver, urged the Council to pass a resolution in opposition to the U.S. Supreme Court decision regarding corporate personhood and requesting a Constitutional amendment reversing the decision.
- Stephanie Turlay, Vancouver, spoke in opposition to the Council's recent decision not to place on an upcoming ballot a citizen's petition regarding City of Vancouver resources dedicated to light rail transit on the CRC project because it violates state law and City Charter.

- Derya Ruggles, Vancouver, thanked Mayor Leavitt for his community involvement and presented him with a poster made by several citizens.
- Brian Joseph Smith, Vancouver, representing to Old Evergreen Highway Neighborhood Association, expressed frustration that little City funding seems to be dedicated to infrastructure improvements in his neighborhood.
- Thomas Emery, Brush Prairie, Washington, urged the Council to pass a resolution in opposition to the U.S. Supreme Court decision regarding corporate personhood and requesting a Constitutional amendment reversing the decision.
- Jesse Lancaster, Vancouver, presented Council with a letter from the 49<sup>th</sup> District Legislators urging the Council to pass a resolution in opposition to the U.S. Supreme Court decision regarding corporate personhood and requesting a Constitutional amendment reversing the decision.
- Teresa Lancaster, Vancouver, urged the Council to pass a resolution in opposition to the U.S. Supreme Court decision regarding corporate personhood and requesting a Constitutional amendment reversing the decision.
- Enid Cox, Vancouver, urged the Council to pass a resolution in opposition to the U.S. Supreme Court decision regarding corporate personhood and requesting a Constitutional amendment reversing the decision.

Mayor Leavitt asked Council whether they would support consideration of a resolution regarding corporate personhood.

Councilmember Burkman stated that it is an important issue but for Council to consider formal action regarding the matter would cross a line of taking a stand on a strictly federal issue where they have not done so in the past.

Mayor Leavitt stated he appreciated the letter from the Legislators but suggested that the concerned citizens might approach Councilmembers individually for support rather than as a body.

Councilmember Harris reiterated that she had forwarded the proposed resolution and the citizens' concerns regarding this issue to the Association of Washington Cities, the body that would likely have the most impact in addressing a federal matter. She stated that she has not supported Council action regarding federal issues in the past and she would remain consistent with that practice.

Councilmember Stewart stated that the broader issue is the need for adequate campaign finance regulations.

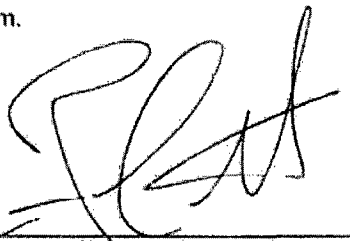
Councilmember Burkman asked the citizens to come back periodically to update them on how their efforts proceed.

- Steve Herman, Vancouver, spoke in opposition to the Council's recent decision not to place on an upcoming ballot a citizen's petition regarding City of Vancouver resources dedicated to light rail transit on the CRC project because it violates state law and City Charter. He stated the Council should be able to bend the rules in this matter.
- Larry Patella, Vancouver, spoke in opposition to the Council's recent decision not to place on an upcoming ballot a citizen's petition regarding City of Vancouver resources dedicated to light rail transit on the CRC project because it violates state law and City Charter. He stated the petitioners would be submitting a lawsuit against this action in the near future.
- Carolyn Crain, Vancouver, expressed frustration with navigating the City's new website; she also expressed concerns that Tri-Met would be cutting bus service and questioned what that would mean for C-TRAN.


There being no further testimony, Mayor Leavitt closed the Citizen Forum.

ADJOURNMENT

8:01 p.m.

  
\_\_\_\_\_  
Timothy D. Leavitt, Mayor

Attest:

  
\_\_\_\_\_  
R. Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk

Meetings of the Vancouver City Council are electronically recorded on audio and videotapes. The audio tapes are kept on file in the office of the City Clerk for a period of six years.

## CERTIFICATE

I, Carrie Lewellen, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is a full, true and correct copy of the excerpts from the minutes of the City Council meeting of May 20, 2013 which reflects the introduction and passage of Ordinance No. M-4051.

DATED this 3<sup>rd</sup> day of June, 2013.

CITY OF VANCOUVER, WASHINGTON

Attest:

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

Lloyd Tyler, City Clerk

By: Carrie Lewellen, Deputy City Clerk

# CITY OF VANCOUVER • WASHINGTON

Vancouver City Hall – Council Chambers – 415 W. 6th Street

PO Box 1995 – Vancouver Washington 98668-1995

[www.cityofvancouver.us](http://www.cityofvancouver.us)



Timothy D. Leavitt, Mayor

Councilmembers Jeanne Harris, Jeanne E. Stewart, Larry J. Smith,  
Jack Burkman, Bart Hansen and Bill Turley

## ***Vancouver City Council Minutes – May 20, 2013***

### **WORKSHOPS** (City Council Chambers)

4:00-5:00 p.m.

**DOWNTOWN CITY ASSETS: DISPOSITION STRATEGY DISCUSSION**

***Chad Eiken, Community and Economic Development Director; Chris Zahas, Managing Principal, Leland Consulting Group***

#### **Summary**

*The City owns a number of properties downtown, and with signs that the local economy is improving, there has been some interest from the development community in City-owned properties for development. Should the City sell these assets, or hold on to them until market conditions improve? In order to better understand the market for near-term development and the benefits and risks of either selling or holding on to these properties, the Community and Economic Development Department commissioned an economic investment strategy study by an expert in this field. Chris Zahas from Leland Consulting Group presented his methodology, findings and recommendations for how the City could dispose of key properties using a more strategic approach, given current market conditions and desired outcomes. (Chad Eiken, Community and Economic Development Director, 487-7882)*

5:00-6:00 p.m.

**EXECUTIVE SESSION RE: DISPOSITION OF REAL ESTATE**

### **REGULAR COUNCIL MEETING** (City Council Chambers)

#### **PLEDGE OF ALLEGIANCE**

#### **CALL TO ORDER AND ROLL CALL**

The regular meeting of the Vancouver City Council was called to order at 7:03 p.m. by Mayor Timothy D. Leavitt in the Council Chambers of City Hall, 415 W. 6th Street, Vancouver, Washington.

**Present:** Councilmembers Turley, Hansen, Burkman, Smith, Stewart, Harris and Mayor Leavitt  
**Absent:** None

**APPROVAL OF MINUTES OF MAY 6, 2013**

**Motion** by Councilmember Harris, seconded by Councilmember Smith, and carried unanimously to approve the minutes of May 6, 2013.

**APPROVAL OF MINUTES OF MAY 13, 2013**

**Motion** by Councilmember Smith, seconded by Councilmember Harris, and carried unanimously to approve the minutes of May 13, 2013.

**PROCLAMATIONS**

- **Better Hearing Month**

Mayor Leavitt read and presented a proclamation to Dr. Amit, owner of the Audiology Clinic, proclaiming May 2013 as Better Hearing Month

- **Memorial Day**

Mayor Leavitt read and presented a proclamation to Dan Tarbell and Jerry Keen, Community Military Appreciation Committee officers, and Boy Scout Patrick Keller, proclaiming May 27, 2013, as Memorial Day at Vancouver Barracks.

- **ALS Awareness Month**

Mayor Leavitt read and presented a proclamation to Meagan Lancaster, Fundraising Manager for the ALS Association of Oregon and SW Washington, proclaiming May 2013 as ALS Awareness Month.

**CITIZEN COMMUNICATION**

Mayor Leavitt opened Citizen Communication and received the following testimony:

- Christopher Alexander, spoke in support of Item 2 to begin the process of establishing a friendship/sister city relationship with Dubrovnik, Croatia.
- Karen Callen, Camas, Washington, spoke in support of Item 2 to begin the process of establishing a friendship/sister city relationship with Dubrovnik, Croatia.
- Richard Prentice, Vancouver, spoke in opposition to Item 2, stating his belief that it would only benefit Bravo! Vancouver and not the broader community.
- Goran Vidovic, Vancouver, spoke in support of Item 2 to begin the process of establishing a friendship/sister city relationship with Dubrovnik, Croatia.
- Mirjana Filipovic, Vancouver, spoke in support of Item 2 to begin the process of establishing a friendship/sister city relationship with Dubrovnik, Croatia.



- Albert Angelo III, Vancouver, spoke in support of Item 2 to begin the process of establishing a friendship/sister city relationship with Dubrovnik, Croatia.
- Paul Montague, Vancouver, spoke in support of Item 2 to begin the process of establishing a friendship/sister city relationship with Dubrovnik, Croatia.

There being no further testimony, Mayor Leavitt closed Citizen Communication.

### **CONSENT AGENDA**

Council requested Item 2 be pulled from the Consent Agenda for separate consideration.

**Motion** by Councilmember Burkman, seconded by Councilmember Smith, and carried unanimously to approve items 1, 3-5 of the Consent Agenda.

#### **1. ADOPTION OF TELECOMMUNICATIONS COMMISSION ANNUAL REPORT (Staff Report 050-13)**

**A RESOLUTION** adopting the City/County Telecommunications Commission Year Thirty-One Annual Report regarding franchise compliance by the cable operator.

##### ***Summary***

*The City/County Telecommunications Commission ("Commission") has prepared annual progress reports regarding franchise compliance by the cable television operator beginning with completion of the first year of the franchise term, January 1983. With completion of the May 2013 report, thirty-one annual reviews have been conducted. The reports have been forwarded to the legislative bodies (Vancouver City Council and the Board of Clark County Commissioners) annually.*

*The Cable Communications Policy Act of 1984 requires that franchising authorities provide written notice of any franchise deficiencies, and that the cable operators be given the opportunity to correct any violations, if such factors are to be considered during the franchise renewal process. The Annual Reports prepared by the Commission clearly meet and exceed the requirements of the Act of 1984. Legal counsel advises, however, that the legislative bodies of the franchising authorities should take affirmative action in adopting the reports for the reviews to be binding on the cable operator at the time of renewal.*

*As of the date of the Annual Progress Report, the Commission finds Comcast in full compliance with the terms and conditions of the franchise, except for telephone response standards in the Fourth Quarter of 2012. The company quickly responded to the issue and met the telephone response standards in the First Quarter 2013. The number of customer complaints fielded by the City/County Cable Television Office, detailed in this report, regarding Comcast's service, including but not limited to the company's high-speed Internet service, increased by 17% during 2012 when compared to 2011 totals.*

*The City of Vancouver collected \$1,797,577 in franchise fees from Comcast during 2012 in addition to \$401,523 in PEG Capital Support Funds.*

**Motion** adopted Resolution M-3794 approving, ratifying, and affirming the annual report of the Telecommunications Commission, year thirty-one (January 2012 – December 2012). (*Jim Demmon, Cable Television Manager; 487-8706*)

**2. APPROVAL OF SISTER CITY MEMORANDUM OF AGREEMENT**  
(Staff Report 051-13)

Jan Bader, Program and Policy Development Manager, provided staff comments.

**Summary**

*The City of Vancouver currently has one formal Sister City relationship with the City of Joyo, Japan. Bravo! Vancouver, the producers of the Vancouver Wine and Jazz Festival, is now also producing the Dubrovnik International Wine & Jazz Festival in Dubrovnik, Croatia. One of the results of the relationships that Bravo's principals have developed in Dubrovnik has been two official visits from Dubrovnik dignitaries and a personal visit from Vancouver's Mayor to Dubrovnik. Those visits included informal discussions on developing a more formal Friendship or Sister City relationship.*

*One of the key elements for successful Sister City/Friendship programs is a community partner who assists with the logistics, financial support, cultural expertise, etc. Bravo! has offered to serve in that role for in developing an official Sister City/Friendship relationship between Vancouver and Dubrovnik with the goal of progressing to a formal Sister City relationship. The Council is being asked to approve a Memorandum of Agreement (MOA) that outlines the respective roles and responsibilities of the City and Bravo! in regards to fostering a Friendship and/or Sister City relationship between Vancouver and Dubrovnik. If the Council elected to establish a formal friendship with Dubrovnik, such an arrangement would allow a period of experience prior to committing to a Sister City agreement.*

*Washington State Law prohibits public funds being spent on hosting and/or gifting associated with Sister City relationships. There will need to be some staff time devoted to scheduling and document preparation.*

Councilmember Burkman noted that the agreement had undergone a few changes since the Council's workshop regarding the issue and asked staff to provide an overview of the changes.

Ms. Bader first clarified that the agreement is a Memorandum of Agreement with Bravo! Vancouver to be a liaison for the City in developing a relationship with Dubrovnik; it is not an agreement directly with the City of Dubrovnik. That step would take additional action by Council at a later date should the Council and Dubrovnik decide to pursue a formalization of the relationship.

Ms. Bader explained the changes in the agreement all relate to the proposal to create a formal Friendship relationship for two years with Dubrovnik, and at the end of that time period, Council would have the option to convert the relationship to Sister City status, with mutual agreement by Dubrovnik.

Councilmember Smith stated he liked the change, comparing the relationship to courtship. He stated a person does not marry someone without dating them first. He said this option allows the cities to decide if the relationship is a good fit.

Councilmember Burkman thanked Bravo! Vancouver for all of the information it had provided in answer to many of the Council's questions.

Councilmember Stewart thanked staff for the revisions to the agreement, which she stated seem to capture the primary concerns the Council had. She stated it is a demonstration of compromise.

Mayor Leavitt thanked Bravo! Vancouver for fostering the relationship with Dubrovnik.

**Motion** by Councilmember Burkman, seconded by Councilmember Smith, and carried unanimously to authorize the City Manager or designee to sign a Memorandum of Agreement with Bravo! Vancouver to support a Friendship/Sister City relationship with Dubrovnik, Croatia. *(Jan Bader, Program and Policy Development Manager, 487-8606)*

**3. AMENDMENT TO VMC CHAPTER 16, UNIFORM FIRE CODE, AND CHAPTER 17, BUILDING ADMINISTRATIVE CODE**  
(Staff Report 052-13)

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** relating to building and construction regulations of the City of Vancouver; amending certain sections of the Vancouver Municipal Code: Chapters 16.04 "Fire Code;" 17.08 Administrative Code;" 17.09 "Energy Code;" 17.10 "International Residential Code;" 17.12 "International Building Code;" 17.20 "International Electric Code;" 17.24 "International Mechanical Code" and "Fuel Gas Code;" repealing VMC 17.08.090(G); amending Chapter VMC 16.04 including new section VMC 16.04.155 for temporary address signage and VMC 16.04.167 regarding access to fire protection system controls; repealing section VMC 17.08.090(G) regarding limited trade permits, housekeeping amendments to Chapters 16.04, 17.08 and 17.36 and providing for savings, severability and setting an effective date.

**Summary**

*The City of Vancouver regulates building administration with Title 16 and Title 17 VMC. The administrative provisions of these titles are based in part on adoptions of regularly updated Washington state law. The proposed ordinance in part reflects the adoption of updated state law and in part reflects updated housekeeping items recommended by staff.*

*There is no budget impact.*

**Motion** approved ordinance on first reading, setting date of second reading and public hearing for June 3, 2013. *(Chad Eiken, Community and Economic Development Director, 487-7882; Debra Quinn, Assistant City Attorney, 487-8517)*

**4. AMENDED AND RESTATED PAYMENT AGREEMENT WITH THE DOWNTOWN REDEVELOPMENT AUTHORITY (DRA) FOR THE VANCOUVER HOTEL/CONVENTION CENTER REFUNDING BONDS**  
(Staff Report 053-13)

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** of the City of Vancouver, Washington, authorizing the execution and delivery of an Amended and Restated Payment Agreement and related documents, approving a plan of financing, authorizing certain other actions in connection therewith; and providing for an effective date.

**Summary**

*On December 1, 2003, the City, the DRA, and the Vancouver Public Facilities District (PFD) entered into an Interlocal Agreement providing for the financing, construction and operation of a conference center project by the DRA. The City agreed to contribute Lodging Taxes (the first 2%) to the DRA to pay a portion of the costs of acquiring, constructing, owning, and operating the Conference Center Project; and to further secure payment of the 2003 bonds, the City obligated itself through the Payment Agreement, to make payments from its general fund (or other authorized funds) to the DRA up to certain specified maximum amounts, subject to certain contingencies, for deposit to the debt service accounts of the DRA.*

*The DRA and the City have determined that it is necessary and desirable and in the best interest of the City and its citizens for the DRA to refinance the 2003A Downtown Redevelopment Authority Revenue bonds in order to realize significant debt service savings.*

**Motion** approved ordinance on first reading, setting date of second reading and public hearing for June 3, 2013, and authorize the City Manager to sign the Revised and Restated Payment Agreement. (Lloyd Tyler, Chief Financial Officer, 487-8649; Carrie Lewellen, City Treasurer, 487-8482)

**5. APPROVAL OF CLAIM VOUCHERS FOR MAY 20, 2013**

**Motion** approved claim vouchers for May 20, 2013, in the amount of \$5,006,594.52.

**PUBLIC HEARINGS**

**6. 2013 CAPITAL SPRING SUPPLEMENTAL BUDGET**  
(Staff Report 047-13)

Natasha Ramras, Deputy Finance Director, and Brian Carlson, Public Works Director, provided staff comments.

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** relating to the 2013-2014 Biennial Capital Budget and making various appropriations in various funds; declaring an emergency.

**Summary**

*Each year, certain budget adjustments must be made to reflect changes in revenues and expenses that occurred after the date the budget was adopted by City Council. These adjustments can be generally categorized into several areas:*

- *Carry-forward of appropriations between the fiscal biennia;*
- *Capital project expenditure changes associated with new revenues;*

- *Other unanticipated requirements.*

*The 2013-2014 Capital Budget Spring Supplemental includes \$20.9 million carry-forward capital project appropriation from the 2011-2012 fiscal biennium and \$13.1 million in new capital project appropriations, as well as the related funding transfers. The projects included in the carry-forward appropriation were authorized but not completed within the constraints of the 2011-2012 fiscal biennium. State law requires council authorization to carry forward unspent appropriations between fiscal biennia.*

Ms. Ramras summarized the budget updates proposed by the supplemental spring capital budget.

Mayor Leavitt opened the public hearing and received the following testimony:

- Steve Herman, Vancouver, questioned an item listed in the budget documents related to the Columbia River Crossing.

Ms. Ramras explained that this item is not related to the supplemental budget as it had already been included in the 2013-2014 biennial budget. It is listed in the supplemental documents only as part of the budget adjustment for carry forwards.

Mr. Carlson further explained that the item is a placeholder, as approved during the biennial budget process. Council had budgeted that item in the event that the CRC project does move forward as there are City infrastructure elements located in the State right-of-way that would need to be relocated if the project is built.

There being no further testimony, Mayor Leavitt closed the public hearing.

**Motion** by Councilmember Smith, seconded by Councilmember Hansen and carried unanimously to approve Ordinance M-4050. *(Lloyd Tyler, Chief Financial Officer, 487-8469; Natasha Ramras, Deputy Finance Director of Budget, Performance and Audit, 487-8484)*

**7. FORMATION OF LOCAL IMPROVEMENT DISTRICT (LID) 545 TO FACILITATE THE EAST VANCOUVER TRAIN HORN QUIET ZONE (Staff Report 049-13)**

Matt Ransom, Project Development and Policy Manager, and Dan Swensen, Design and Construction Engineering Manager, provided staff comments.

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** of the City of Vancouver, Washington, ordering certain local improvements and creating a local improvement district; providing for the payment of the cost of such improvements by special assessments; creating a local improvement district fund; and providing for the issuance and sale of local improvement district bonds and interim financing warrants or notes.

**Summary**

*On December 27, 2012, the Federal Railroad Administration (FRA) approved a Notice of Intent and Alternative Safety Measure application submitted by the City of Vancouver to establish a Quiet Zone at*

three public and one private railroad crossings at the following locations: SE 139<sup>th</sup> Avenue, SE 144<sup>th</sup> Avenue/ Evergreen Highway (vicinity), SE 147<sup>th</sup> Avenue, and SE 164<sup>th</sup> Avenue. Upon completion of construction the City can notify the FRA and the BNSF Railway (BNSF) that a quiet zone has been established.

Beginning in 2004, staff began monitoring pending changes to Federal law that ultimately established the current statutes and rules that regulate train horns at public street railroad crossings. In 2005, staff completed a first round of technical studies and made a recommendation to the City Manager in May 2005 regarding implementation of train horn quiet zones in Vancouver. The primary recommendation was "should project proponents wish to pursue the THQZ, staff recommends that Project proponent establish a Local Improvement District (LID)" to fund required improvements. Neighborhood outreach and a community forum were held regarding this recommendation, and notice of the final staff report was circulated to interested residents and neighborhood associations.

Establishment of an LID will require interim financing through an Interfund Loan from the General Fund to the Transportation Capital Fund for certain costs associated with construction of the proposed street improvements. Upon completion of all construction activities, it is the intent of the City to pay off the Interfund Loan through the issuance of Assessment Bonds, which are repaid over time through the collection of annual assessments from the property owners within the authorized LID.

A 2013 spring supplemental budget appropriation to finance interim construction and administrative costs is proposed to City Council. Total project costs, inclusive of all construction and project administrative costs are estimated to equal approximately \$818,000. A final cost accounting and LID assessment roll will be brought forward for City Council approval once construction is complete.

Mr. Ransom and Mr. Swensen provided background and an overview of proposed LID.

Mayor Leavitt opened the public hearing and received the following testimony:

- Ginnie Wallenstrom, Vancouver, spoke in opposition to the LID as proposed, expressing concerns that the assessment process is inequitable. She also questioned whether the street improvements would restrict mobility of emergency vehicles in the neighborhood.
- Sandy Wood, Vancouver, spoke in opposition to the LID, also questioning the ability of emergency vehicles to make sharp turns after the improvements are made to the streets.
- Dick Hanna, Vancouver, spoke in support of the LID and subsequent proposed quiet zone. He requested Council consider further widening of 164th Avenue beyond the quiet zone improvements.
- Ginger Metcalf, Vancouver, spoke in support of the LID, stating the entire process was a model example of citizen partnership with municipal government.
- Paul Montague, President of Identity Clark County, spoke in support of the LID.
- Roger Parsons, Vancouver, representing the citizen committee for the quiet zone project, spoke in support of the LID.

There being no further testimony, Mayor Leavitt closed the public hearing.

Mr. Swensen reported to Council that a third party contributed to the design of the street improvements, and the issue regarding emergency vehicles had been considered and resolved.

Mr. Ransom stated in regards to the question about widening 164<sup>th</sup> Avenue that the LID funding could only be used toward the scope of the LID project as proposed.

Councilmember Burkman asked for clarification regarding the survey process. Mr. Ransom explained that City staff sent out the survey via postcards and there was no cutoff date for responding. Staff would update the responses as postcards were returned and then provide incremental reports with the updated tallies. The survey was not intended to be a formal vote to determine whether to go forward with the LID. It was meant to give staff a sense of the amount of support and whether that would justify moving forward.

Councilmember Harris reiterated that the scope of the LID was set and no additions could be made to this project, such as widening 164<sup>th</sup> Avenue. Any additional work would be under a separate project.

Councilmember Turlay questioned the math regarding the survey responses.

Councilmember Hansen expressed appreciation to the citizens for their work.

Councilmember Smith stated the LID has been a great example of a project with the citizens and disclosed that he lives just north of Highway 14 in Fairway Village and anticipated benefits extending beyond the boundaries of the LID.

Councilmember Stewart stated City staff has worked very hard to make sure this has been an equitable process. She said she was originally concerned that assessments were not based on lot size, but has come to understand that regardless of the size of someone's lot, the benefit is the same for all living in the area as it relates to the train horn noise.

Councilmember Harris thanked staff for their work on this project, stating it can be used in the future as a template and precedent for similar projects.

Councilmember Burkman thanked all who were involved with the project, and the citizens who raised concerns.

Mayor Leavitt thanked all who participated, noting the long and tedious process.

**Motion** by Councilmember Harris, seconded by Councilmember Smith, and carried unanimously to approve Ordinance M-4051. (*Matt Ransom, Project Development and Policy Manager, 487-7707*)

**APPOINTMENT: HISTORIC PRESERVATION COMMISSION NOMINATIONS**

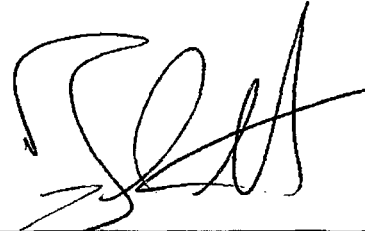
**Motion** by Councilmember Stewart, seconded by Councilmember Burkman, and carried unanimously to forward nominations of Sarah Fox and Robert Hinds to the Board of Clark County Commissioners for consideration of appointment to the Historic Preservation Commission.

**COMMUNICATIONS**

- A. From the Council
- B. From the Mayor
- C. From the City Manager

**ADJOURNMENT**

10:02 p.m.



\_\_\_\_\_  
Timothy D. Leavitt, Mayor

Attest:



\_\_\_\_\_  
R. Lloyd Tyler, City Clerk

By: Carrie Lewellen, Deputy City Clerk


Meetings of the Vancouver City Council are electronically recorded on audio and videotapes. The audio tapes are kept on file in the office of the City Clerk for a period of six years.



CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is an affidavit of publication of Ordinance No. M-4051 of the City in the official newspaper of the City.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver

) ss:  
County of Clark )

Columbian

CHRISTINA ALLEMANG  
CVAN-CITY VANCOUVER-L  
PO BOX 1995  
VANCOUVER WA 98668-1995

REFERENCE: 70251 ORD M-4051  
3239516 ORDINANCE NO. M-4051

I, the undersigned say,  
That I am over the age of eighteen and not interested in the above entitled matter; that I am now, and at all time embraced in the publication herein mentioned, was, the principal clerk of the printer of The Columbian, a daily newspaper printed, published and circulated in the said county and adjudged a newspaper of general circulation by the Superior Court of the County of Clark, State of Washington, under Proceeding No. 802006715; that the advertisement, of which the annexed is a true printed copy, was published in the above-named newspaper on the following dates, to wit:

PUBLISHED ON: 05/24

TOTAL COST: 554.11  
FILED ON: 05/24/13

I Certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signature Landra Beckett

#### ORDINANCE NO. M-4051

AN ORDINANCE of the City of Vancouver, Washington, ordering certain local improvements and creating a local improvement district; providing for the payment of the cost of such improvements by special assessments; creating a local improvement district fund; and providing for the issuance and sale of local improvement district bonds and interim financing warrants or notes.

WHEREAS, on March 18, 2013, the City Council of the City of Vancouver, Washington (the "City") adopted Resolution No. M-3789 declaring its intention to order certain local improvements within the City and to create a local improvement district; and

WHEREAS, the proposed improvements are within the 2013-2018 Transportation Improvement Program of the City; and

WHEREAS, an environmental review of the proposed improvements has been undertaken; and

WHEREAS, a hearing was held on April 17, 2013, after notice as provided by law, and after discussion of the proposed improvements and due consideration thereof and of all objections thereto, the Council has determined to order the local improvements described below and to create a local improvement district; and

WHEREAS, estimates of the costs and expenses of the proposed improvements, a description of the boundaries of the district, a statement of what portion of the costs and expenses of the improvements would be borne by the property within the proposed district, and a diagram showing the lots, tracts and parcels to be benefited and other information pertaining to the proposed district, have been filed with the City Clerk and certified to the City Council;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF VANCOUVER, WASHINGTON as follows:

Section 1. The City shall acquire, construct and install the following improvements within the following described areas of the City:

\* SE 139th Avenue public crossing (090090W): installation of median channelization devices; installation of new and replacement of existing street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work;

\* Private crossing (090091D) in the vicinity of SE 144th Avenue / Evergreen Highway intersection: removal of sight obstructions and installation of enhanced stop signs and related traffic signs and markings;

\* SE 147th Avenue public crossing (090092K): installation of median channelization devices; installation of new street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work; and

\* SE 164th Avenue public crossing (090093S): roadway shoulder widening and stormwater collection, replace adjacent driveway transitions, installation of retaining walls, installation of median channelization devices, incidental maintenance and mailbox relocation.

The foregoing improvements are hereafter referred to as the "Improvements."

Section 2. The plans and specifications for the Improvements, as prepared by the Manager of Engineering and Construction Services of the City, and now on file in the City Clerk's office, are hereby adopted and approved. The Improvements, when completed, shall be in accordance with said plans, the provisions of this ordinance and any other ordinances as hereafter may be adopted in connection herewith; provided, however, that changes in detail of such plans that do not significantly alter the scope or costs of the Improvements will not require further approval.

Section 3. The City Council has received and reviewed the record or proceedings from the public hearing on the formation of LID No. 545, including the recommended dispositions of protests set forth on Exhibit A. The City Council approves the recommended dispositions set forth in Exhibit A.

Section 4. There is hereby established a local improvement district of the City to be known as "Local Improvement District No. 545" (herein referred to as "LID No. 545"). The boundaries of LID No. 545 shall be as described in Exhibit B attached hereto and incorporated herein by this reference which reflect changes, if any, from Exhibit A. It is hereby found that the above-described boundaries embrace as nearly as practicable all the property specially benefited by the Improvements.

Section 5. The total cost and expense of the Improvements thereto is estimated to be \$818,340, of which 100% shall be borne by and assessed against the property within LID No. 545 specially benefited by the Improvements. The City shall levy and collect the special assessments on the basis of the special benefit of the improvements as a whole to the properties within the entire LID No. 545 and/or on the basis of the benefit of each unit of the improvements to the properties specially benefited, as determined by the following calculation methodology:

\* The City finds it is in the best interests of the City not to use the zone and termini assessment basis as described in RCW 35.44.030.

\* As permitted by RCW 35.44.047, the assessment for LID No. 545 is based on special benefits that will be accrued to three tiers that are contoured based on distance and tied to decibel level noise reductions.

\* The assessment methodology is: PROJECT COST / SUM (Tier 1 + (Tier 2 \* 0.7) + (Tier 3 \* 0.3)). The corresponding assessment tiers are more fully described in Exhibit C.

Section 6. Upon completion of the Improvements, an assessment roll shall be prepared and, after notice and hearing in the manner provided by law, an assessment roll shall be confirmed. Assessments not paid within the 30-day prepayment period provided by law shall be payable in installments and the City shall issue improvement district bonds payable from such unpaid installments. The number of years said installments shall run, the dates of payment of the same and the rate of interest that the unpaid installments shall bear shall be as hereafter fixed by ordinance.

Section 7. The City maintains a Transportation Capital Fund, for the payment of capital costs incurred for LID No. 545. All of the assessments collected in LID No. 545 shall be paid into the City's LID Fund 250 as and when directed by the ordinance confirming the assessment roll. All moneys received from the sale of bonds, notes and warrants drawn on the Transportation Capital Fund shall be deposited into said Transportation Capital Fund, and applied solely in payment of the costs and expenses of the Improvements.

Section 8. Pending the issuance of local improvement district bonds, the City may, for the purpose of meeting any and all costs and expenses of constructing the Improvements for which funds are not otherwise available, as the same are installed prior to the sale of the bonds, utilize an interfund loan, or issue local improvement district bond anticipation notes pursuant to RCW Ch. 39.50, bearing interest at a variable rate with such terms as may hereafter be established by the Treasurer. Such interim warrants or notes or interfund loan, together with the interest due thereon to the date of delivery of the bonds, shall be deemed and retired from the proceeds of the sale of local improvement district bonds or prepayments of assessments. Such warrants or notes shall be issued in an aggregate principal amount not in excess of the cost and expense of the Improvements.

Section 9. It is the intent of the City to reimburse all or a portion of the costs of the improvements described in Section 1 with the proceeds of bonds to be issued by the City (the "Reimbursement Bonds") the interest on which is excludable from gross income under Section 103 of the Internal Revenue Code of 1986, as amended. The maximum principal amount of Reimbursement Bonds expected to be issued is \$900,000. The expenditures with respect to which the City reasonably expects to be reimbursed from the proceeds of Reimbursement Bonds will be made from the Transportation Capital Fund. This declaration of official intention is made pursuant to Treasury Regulation Section 1.150-2.

Section 10. This ordinance shall be effective 30 days from and after the date of its final passage and publication as provided by law.

ADOPTED by the City Council of the City of Vancouver, Washington, at a regular meeting thereof held this 20th day of May, 2013.

#### SUMMARY

#### ORDINANCE NO. M-4051

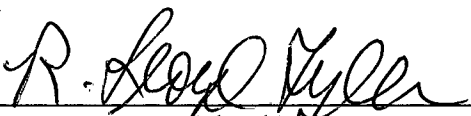
AN ORDINANCE of the City of Vancouver, Washington, ordering certain local improvements and creating a local improvement district; providing for the payment of the cost of such improvements by special assessments; creating a local improvement district fund; and providing for the issuance and sale of local improvement district bonds and interim financing warrants or notes.

The full text of this ordinance will be mailed upon request. Contact Raelyn McJilton, Records Officer at 487-8711, or via [www.cityofvancouver.us](http://www.cityofvancouver.us) (Go to City Government and Public Records).

CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY, based on the official records of the City in my possession, that 0 written protests were received from property owners within Local Improvement District No. 545 within 30 days of the adoption of the ordinance creating such district.


DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver

CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, do HEREBY CERTIFY that the attached is a true and correct copy of Resolution No. M-3812, fixing a time and date of a hearing on the final assessment roll of Local Improvement District No. 545.

DATED as of this 23rd day of September, 2014.

  
R. Lloyd Tyler  
City Clerk, City of Vancouver

04/07/14

CITY OF VANCOUVER, WASHINGTON

RESOLUTION NO. M-3812

A RESOLUTION of the City Council of the City of Vancouver, Washington, fixing a time and date for a hearing on the final assessment roll for Local Improvement District No. 545.

WHEREAS, the City Council of the City of Vancouver, Washington (the "City") adopted Resolution No. M-3789 on March 18, 2013, declaring its intention to order certain local improvements within the City and to create a local improvement district; and

WHEREAS, on April 17, 2013, a hearing was held and after due consideration the Council passed Ordinance No. M-4051, on May 20, 2013, ordering the improvements and creating Local Improvement District No. 545 ("LID No. 545"); and

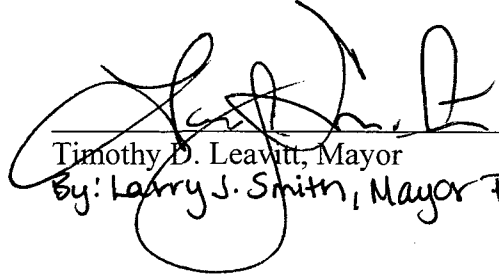
WHEREAS, the improvements within LID No. 545 have now been completed and the assessment roll for LID No. 545 has been filed with the City Clerk;

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF VANCOUVER, WASHINGTON, as follows:

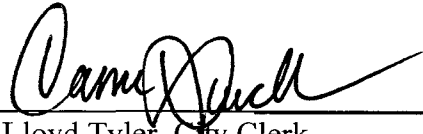
A hearing on the final assessment roll for LID No. 545 shall be held at 6:00 p.m. on May 7, 2014, in the Council Chambers of the City Hall at 415 W. 6th Street, 2nd Floor, Vancouver, Washington. The hearing will be conducted by a hearing examiner. All persons who may desire to object to the assessments are hereby notified to appear and present such objections at such hearing. The City Clerk is hereby directed to give notice of said hearing once a week for two consecutive weeks, with the date of the last publication to be at least fifteen days prior to the date of said hearing, and to mail a notice of such hearing at least fifteen days before

the date thereof, to each owner or reputed owner of any lot, tract, parcel of land, or other property in LID No. 545, at the address shown on the tax rolls of the Clark County Treasurer.

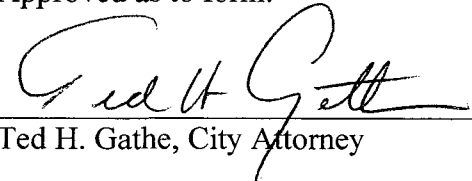
ADOPTED at a regular open meeting of the City Council of the City of Vancouver, Washington, held on the 7th day of April, 2014.

  
\_\_\_\_\_  
Timothy D. Leavitt, Mayor  
By: Larry J. Smith, Mayor Pro Tem

ATTEST:

  
\_\_\_\_\_  
R. Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk

Approved as to form:

  
\_\_\_\_\_  
Ted H. Gathe, City Attorney


## CERTIFICATE

I, the undersigned, City Clerk of the City Council, of the City of Vancouver, Washington (the "City") and keeper of the records of the City Council (the "City Council"), DO HEREBY CERTIFY:

1. That the attached Resolution is a true and correct copy of Resolution No. M- 3812 of the City Council (the "Resolution"), duly adopted at a regular meeting thereof held on the 7th day of April, 2014.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a legal quorum was present throughout the meeting and a legally sufficient number of members of the City Council voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been duly fulfilled, carried out and otherwise observed; and that I am authorized to execute this certificate.

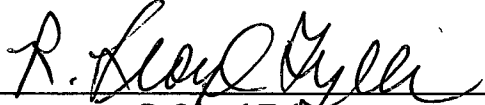
IN WITNESS WHEREOF, I have hereunto set my hand this 7th day of April, 2014.

  
\_\_\_\_\_  
Deputy City Clerk

CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is a full, true and correct copy of the excerpts from the minutes of the meeting of City Council held on April 7, 2014, which reflects the passage of Resolution No. M-3812.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver





## CITY OF VANCOUVER • WASHINGTON

Vancouver City Hall – Council Chambers – 415 W. 6<sup>th</sup> Street  
PO Box 1995 – Vancouver, Washington 98668-1995  
[www.cityofvancouver.us](http://www.cityofvancouver.us)

Timothy D. Leavitt, Mayor

Larry J. Smith • Jack Burkman • Bart Hansen • Bill Turlay • Anne McEnerny-Ogle • Alishia Topper

### ***Vancouver City Council Minutes – April 7, 2014***

#### **WORKSHOPS** (City Council Chambers)

##### **4:00-5:00 p.m. I-205/18<sup>TH</sup> STREET INTERCHANGE PROJECT UPDATE**

Council met with Chris Malone, Vancouver Senior Civil Engineer, and Bart Gernhart, Assistant Regional Administrator for Engineering for the Southwest Region of Washington State Department of Transportation (WSDOT).

##### **Summary**

*City and WSDOT staff updated Council on the I-205/Mill Plain to 18<sup>th</sup> Street interchange project, described design plans and the construction schedule. (Chris Malone, Senior Civil Engineer, 487-7711)*

##### **5:00-5:30 p.m. URBAN FORESTRY COMMISSION UPDATE**

Council met with Charles Ray, Vancouver Urban Forester, Tim Carper, Chairman of the Urban Forestry Commission, and Susan Sanders, Urban Forestry Commissioner.

##### **Summary**

*The City's Urban Forester and members of the Urban Forestry Commission presented the 2013 Annual Urban Forestry Report and updated Council on the City's Invasive Tree, TreCap and Tree Fund programs. (Charles Ray, Urban Forester, 487-8328)*

##### **5:30-6:00 p.m. STATE LEGISLATIVE SESSION WRAP-UP**

Council met with Governmental Affairs Liaisons Mark Brown and Jim Justin.

##### **Summary**

*The City's governmental affairs liaisons briefed Council on the recently completed state legislative sessions and explained implications of the actions there for the City.*

**Council Regular Meeting MINUTES**

**April 7, 2014**

**Page 2 of 7**

**COUNCIL REGULAR MEETING** (City Council Chambers).

**PLEDGE OF ALLEGIANCE**

**CALL TO ORDER AND ROLL CALL**

The regular meeting of the Vancouver City Council was called to order at 7:00 p.m. by Mayor Pro Tem Larry Smith in the Council Chambers of City Hall, 415 W. 6th Street, Vancouver, Washington.

**Present:** Councilmembers Topper, McEnerny-Ogle, Turlay, Hansen, Burkman, Smith

**Absent:** Mayor Leavitt

**Motion** by Councilmember Hansen, seconded by Councilmember Turlay, and carried unanimously to excuse Mayor Leavitt from the meeting

**APPROVAL OF MINUTES**

**Motion** by Councilmember McEnerny-Ogle, seconded by Councilmember Topper, and carried unanimously to approve the minutes of March 17, 2014

**Motion** by Councilmember McEnerny-Ogle, seconded by Councilmembers Hansen, and carried unanimously to approve the minutes of March 24, 2014.

**PROCLAMATION: ARBOR MONTH**

Mayor Pro Tem Smith read and presented a proclamation to Monica Niece, Urban Forestry Commissioner, proclaiming April 2014 as Arbor Month.

**PROCLAMATION: NATIONAL VOLUNTEER WEEK**

Mayor Pro Tem Smith read and presented a proclamation to Hailey Heath, City Volunteer Coordinator, Sherry Bragga, Chair of the Directors of Volunteer Programs Association, Bobbi Casanova, Treasurer of the Directors of Volunteer Programs Association, Kelly Cheney, NOW Program Coordinator, and Mark Maggiora from ABC, proclaiming April 6-13, 2014, as Volunteer Week.

**CITIZEN COMMUNICATION (ITEMS 1-5)**

Mayor Pro Tem Smith opened Citizen Communication and receiving no testimony, closed Citizen Communication.

**CONSENT AGENDA (ITEMS 1-5)**

Motion by Councilmember Burkman, seconded by Councilmember McEnerny-Ogle, and carried unanimously to approve the Consent Agenda.

**1. 2013 MICRO-SURFACING PROJECT, CONSTRUCTION ACCEPTANCE AND RELEASE OF RETAINAGE**  
(Staff Report 038-14)

**Summary**

*The project applied micro-surfacing to approximately 45 lane miles on various streets throughout Vancouver. VSS International of West Sacramento, California, has satisfactorily completed the subject improvements in accordance with the plans and specifications.*

*The original construction contract bid amount was \$881,013.00. Due to favorable bid prices additional streets were added to the project. The added streets were Fourth Plain from I-5 to Fort Vancouver Way and Devine from MacArthur to Mill Plain. With these additions, the final contract was increased by \$133,696.11, or 15 percent, to \$1,014,709.11. This project is funded by Pavement Management Program in the Street Fund.*

Motion accepted construction as complete in accordance with contract plans and specifications and authorize release of retainage in the amount of \$50,735.46 for VSS International of West Sacramento, California, subject to receipt of all documentation required by law. (Ryan Knox, Civil Engineer, 487-7761)

**2. PURCHASE OF 2014 PETERBILT SCHWARZE A7000 SWEEPER, UTILIZING A TRADE-IN ALLOWANCE**  
(Staff Report 039-14)

**Summary**

*The City purchased a 2012 Elgin Road Wizard Mechanical Sweeper and has experienced difficulties with this particular sweeper. Staff took advantage of warranty work as provided by Owen Equipment; however, high maintenance costs and low utilization continues. As the end of our warranty period approached, staff began gathering competitive trade-in values from Owen Equipment and Enviroclean. With that information, staff has found the best trade-in value and best fit for a replacement sweeper with Enviroclean by purchasing a 2014 Peterbilt Schwarze A7000 Air Sweeper through Atlantic Machinery Inc. In response to staff's request, and to ensure continuation of providing quality customer service, the City has the opportunity to trade-in the 2012 sweeper and provide a new sweeper that will better suit our needs. The original purchase price of the replacement sweeper is \$207,751. With a trade-in allowance of \$140,000, the net new cost including sales tax is \$73,442.*

*Upgrading and or monitoring the maintenance issues with the City's sweepers is critical for operations as staff examines the most efficient way to provide uninterrupted service with limited funding. With recent budget reductions, it is critical that the City has the most efficient and effective sweeper for our needs, particularly with the rightsizing of the fleet that has been done over the last several years. Funds are available for this replacement in the Equipment Services ER&R Fund, and are currently appropriated in the 2014 Equipment Services Capital Budget..*

**Council Regular Meeting MINUTES**

**April 7, 2014**

**Page 4 of 7**

**Motion** authorized the purchase of one Peterbilt Schwarze Air Sweeper, utilizing a trade-in allowance for a net purchase price of \$72,765. *(Barbara Basnett, Equipment Services Superintendent, 487-8205)*

**3. PURCHASE OF POLICE-RATED VEHICLES**

**(Staff Report 040-14)**

**Summary**

*Currently, the City purchases police-rated vehicles through the Washington State Contract, and the estimated spending at Northsound Auto in 2014 is expected to rise above the \$200,000 threshold requiring approval of Council. The City will be replacing seven police-rated vehicles in 2014 and adding one additional as previously budgeted and approved along with the new School Resource Officer position.*

*Equipment Services is requesting Council approve the increased spending at Northsound Auto up to a \$600,000 threshold against this contract, which ends January 2016. The raising of this threshold will enable Equipment Services to order and replace the appropriate number of police rated vehicles through this contract in 2014 and 2015, while taking advantage of the Washington State contract's competitive pricing.*

*This additional purchasing authority is already budgeted within the current adopted biennial budget appropriation. These vehicle replacements are budgeted as a part of the Equipment Services Capital Fund and Police Department operating budget in 2014. This contract authority change will not impact annual spending and will not require any change in budget authorization.*

**Motion** authorized the City Manager or his designee to approve the threshold increase of up to \$600,000 related to Northsound Auto Washington State Contract purchases. *(Barbara Basnett, Equipment Services Superintendent, 487-8205)*

**4. SETTING A DATE FOR THE FINAL ASSESSMENT ROLL HEARING BEFORE THE HEARINGS EXAMINER FOR LOCAL IMPROVEMENT DISTRICT (LID) #545 RELATED TO THE EAST VANCOUVER TRAIN HORN QUIET ZONE**

**(Staff Report 041-14)**

**A RESOLUTION** of the City Council of the City of Vancouver, Washington, fixing a time and date for a hearing on the final assessment roll for Local Improvement District No. 545.

**Summary**

*On May 20, 2013, Council authorized the formation of LID 545 which would fund street improvements necessary to facilitate a Train Horn Quiet Zone at three public and one private railroad crossings at the following locations: SE 139th Avenue, SE 144th Avenue/Evergreen Highway (vicinity), SE 147th Avenue, and SE 164th Avenue. Construction was performed on the necessary street improvements related to the LID during the summer and fall of 2013.*

*In early 2014, staff finalized the costs associated with the LID and created the final assessment roll. State statutes require Council fix a date, time, and place for the final assessment roll hearing, in order to*

**Council Regular Meeting MINUTES**

**April 7, 2014**

**Page 5 of 7**

*consider all objections to the assessment. The Hearing Examiner will conduct the final assessment roll hearing to consider written objections made. The Hearing Examiner will act as a board of equalization for purposes of considering the roll. The Hearing Examiner will consider the objections made and may correct, revise, raise, lower, change or modify the roll or any part thereof. If the assessment roll is amended in a way which would raise any assessment appearing on the roll or to include omitted property, a new date, time, and place for a second hearing would have to be established and notice given of the hearing for such affected properties only.*

**Future Council Action**

- *First and second readings and public hearing of the ordinance confirming the final assessment roll. May/June 2014.*
- *First and second readings and public hearing of the LID bond ordinance. August/September 2014.*

**Project History**

*On December 27, 2012, the Federal Railroad Administration (FRA) approved a Notice of Intent and Alternative Safety Measure application submitted by the City of Vancouver to establish a Quiet Zone at three public and one private railroad crossings at the following locations: SE 139th Avenue, SE 144th Avenue/Evergreen Highway (vicinity), SE 147th Avenue, and SE 164th Avenue. Upon completion of construction, the City can notify the FRA and BNSF Railway (BNSF) that a quiet zone has been established.*

*The history of developing community support for resident funding of the proposed train horn quiet zones began in 2004. Beginning in 2004, staff began monitoring pending changes to federal law that ultimately established the current statutes and rules that regulate train horns at public street railroad crossings. In 2005, staff completed a first round of technical studies and made a recommendation to the City Manager in May 2005 regarding implementation of train horn quiet zones in Vancouver. The primary recommendation was "should project proponents wish to pursue the THQZ, staff recommends that Project proponent establish a LID" to fund required improvements. Neighborhood outreach and a community forum were held regarding this recommendation, and notice of the final staff report was circulated to interested residents and neighborhood associations.*

*Since 2008, staff has been working with the East Vancouver Train Noise Advisory Committee to establish a Quiet Zone and to engage east Vancouver residents in the LID formation processes. In the summer of 2009, the City and Committee circulated both a survey and petition to gauge support for establishment of an LID for resident self-funding of the required traffic improvements. A public information meeting was also hosted in conjunction with this effort. At the time, the results of the survey/petition concluded that among 469 properties participating: 298 (64%) of residents responded to the survey/petition, and among those who responded 240 (81%) voted Yes in support of establishing an LID, 48 (16%) voted No, and 10 (3%) voted Undecided.*

*Between 2010 and early 2012, staff worked with the FRA and BNSF to resolve project issues. The City submitted a Waiver application to the FRA requesting regulatory relief under 49 CFR 222.25(b)(1) on November 10, 2010. The FRA granted approval of the Waiver application on April 12, 2011. This relief and other evaluations led to the re-conception of the engineering approach to the project. Re-engineering commenced in late 2011, and the final plans for the project were developed in earnest throughout 2012.*

*In partnership with the Committee, a second round of public engagement took place in early 2013. A second resident survey was distributed in January and a public information meeting was held on February 6, 2013. The results of the survey were: a total of 467 properties were surveyed and 277 (59%) of the responses were received. Of the received responses 224 (81%) voted Yes to form the LID, and 53 (19%) voted No.*

*A Resolution of Intent to establish the proposed LID 545 was considered by the City Council and approved after a public hearing on March 18, 2013. The Resolution was posted in the newspaper of record and a notice of adoption was distributed to the owner of record of each parcel within the LID boundary. This notification was distributed by postal mail on March 29, 2013.*

*A public hearing regarding the Formation of LID 545 was held on April 17, 2013. At the public hearing, two residents within the proposed LID submitted written protests. Three written protests were also submitted via email or postal mail prior to the public hearing (one of which was a duplicate of a protest submitted at the hearing). Staff reviewed and recommended changes to the proposed LID assessment map based on the written protests.*

*The LID required interim financing through an Interfund Loan from the General Fund to the Transportation Capital Fund for certain costs associated with construction of the street improvements. It is the intent of the City to pay off the costs of the Interfund Loan, and other costs incurred prior to construction, by issuing an Assessment Bond during the third quarter of 2014. This bond will be repaid over time through the collection of annual assessments from the property owners within the authorized LID. Budget appropriation for this project was authorized by Council in the 2013/2014 budget.*

**Motion** approved Resolution M-3812 of the City Council of the City of Vancouver, Washington, fixing a time and date for a hearing on the final assessment roll for Local Improvement District No. 545. (Carrie Lewellen, City Treasurer, 487-8482; Dan Swensen, Engineering and Construction Services Manager, 487-7754)

#### **5. APPROVAL OF CLAIM VOUCHERS FOR APRIL 7, 2014**

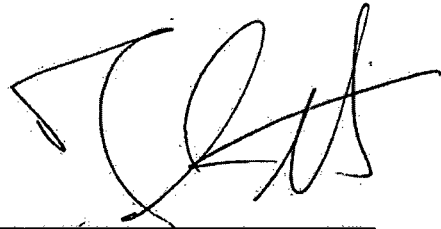
**Motion** approved claim vouchers in the amount of \$5,744,809.27.

#### **COMMUNICATIONS**

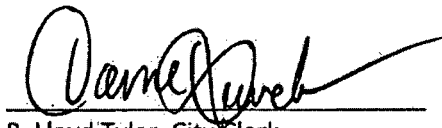
- A. From the Council
- B. From the Mayor
- C. From the City Manager

ADJOURNMENT

7:30 P.M.

  
\_\_\_\_\_  
Timothy D. Leavitt, Mayor

Attest:

  
\_\_\_\_\_  
R. Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk


Meetings of the Vancouver City Council are electronically recorded on audio and videotapes. The audio tapes are kept on file in the office of the City Clerk for a period of six years.



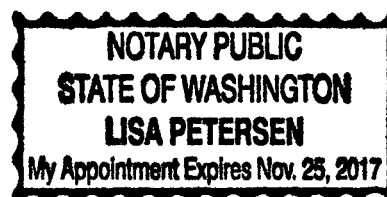
To request other formats, please contact:  
City Manager's Office  
(360) 487-8600 | WA Relay: 711  
[Amanda.Delapena@cityofvancouver.us](mailto:Amanda.Delapena@cityofvancouver.us)

AFFIDAVIT OF MAILING

I, DANIEL S. SWANSEN, being first duly sworn on oath <sup>②</sup>deposes and says that on APRIL 11, 2014, I deposited in the United States Mail at the City of Vancouver, Washington, postage prepaid, a copy of the Notice to all Property Owners within Local Improvement District No. 545 in the City of Vancouver, of hearings on the assessment roll. Also attached is the list of names and addresses of the property owners to whom this notice was mailed.

  
Signature of Person Mailing Notice

SUBSCRIBED AND SWORN TO before me this 11 day of April, 2014.



Lisa Petersen  
(Print/Type Name) Lisa Petersen  
NOTARY PUBLIC in and for the State of  
Washington, residing at Clark Co, WA  
My commission expires 11-25-17

RECEIVED

APR 11 2014

City Clerk





April 14, 2014

Dear Neighbor,

The City of Vancouver worked with a citizen's group and the Federal Railroad Administration (FRA) to establish a quiet zone in east Vancouver and end the practice of the routine sounding of train horns in your neighborhood, as you may recall. We are very pleased that the routine sounding of horns stopped in October of last year.

Part of the process to establish the quiet zone involved the construction of safety improvements at four rail crossings: Southeast 139th Avenue, Southeast 144th Avenue (private), Southeast 147th Avenue and Southeast 164th Avenue. As was recommended by the citizen's group, a Local Improvement District (LID) was approved by the City to serve as the funding mechanism to construct and install the safety improvements that were required.

In January of 2013, the City sent out a survey to all property owners that are in the benefit boundaries for the proposed LID along with a detailed package of information explaining the project, its history and the proposed LID costs and payment shares. That was followed by another mailing in late March of 2013 with additional information concerning the proposed LID, including details about a public hearing that was held on April 17, 2013. Those mailing materials and other information can be found on the City's website at [www.cityofvancouver.us/trainhorns/east](http://www.cityofvancouver.us/trainhorns/east). The response to the survey and testimony at the public hearing showed that the majority of the proposed LID participants wanted to form the LID to establish the quiet zone. Based on the survey responses and public testimony, the Vancouver City Council voted unanimously on May 20, 2013, to form the LID and authorize the construction of the required safety improvements.

The construction of the improvements was started in the summer of 2013, and the routine horns stopped blowing on October 17, 2013, after construction was completed and the quiet zone received final certification by the FRA.

After construction was complete, the administrative work of finalizing and summarizing all of the costs, calculating the assessments for the three benefit tiers and beginning the procedural process of finalizing the LID began.

The details for your property are as follows:

- Parcel Number: [Parcel]
- Owner Name: [Owner]
- Owner Mailing Address: [Mailing Address]  
[City], [State] [Zip1]
- Parcel Site Address: [Property Address]
- Benefit Tier: [Tier]
- Final Assessment: [Final Assessment]

The finalized assessment amount for your tier is shown. This is the amount you will need to pay in a lump sum if you wish to avoid any finance charges. The lump sum payment is currently scheduled to be due by approximately the middle of August. You will be mailed another notice prior to that time detailing the lump sum payment option and confirming the payment deadline. If you choose to finance the assessment, we have shown an estimate in the attachment of what the annual payments would be per lot in each tier. The interest rate is estimated currently at 5.5 percent, but will be set upon the issuance of the bond that will be used to finance the project.

In the attached documents, you will also find details of the improvements that established the project costs. We are very pleased to report that due to favorable construction bids and good project oversight, the final project costs came in approximately 27 percent lower than what was estimated in 2013, with approval of the LID formation. The final assessments, which are recommended for Council adoption, have been reduced accordingly.

For a discussion of how the benefit tiers were established, please go to [www.cityofvancouver.us/trainhorns/east](http://www.cityofvancouver.us/trainhorns/east), or call Dan Swensen, Engineering and Construction Services Manager, at 360-487-7750 to have a printed copy of the materials mailed to you.

A public hearing will be held in the City Council Chambers at Vancouver City Hall, 415 W. Sixth Street. The hearing will be held at 6 p.m., Wednesday, May 7, 2014, for the purpose of hearing testimony regarding the way in which the assessments have been calculated.

Testimony regarding the establishment of the LID in general and the division of the participants into the three tiers of benefit has already been taken, and as such, won't be the subject of the May 7 hearing.

This has been a long effort to increase the livability for residents living along or near Southeast Evergreen Highway. With the help of numerous active and involved neighbors, the Federal Railroad Administration and a small team of City staff, we are pleased with the outcome we have achieved together and to be in the final stages of this project.

Sincerely,



Daniel S. Swensen, P.E.  
Engineering and Construction Services Manager  
Department of Public Works  
360-487-7750  
[dan.swensen@cityofvancouver.us](mailto:dan.swensen@cityofvancouver.us)

#### **PUBLIC HEARING**

#### **Notice of Hearing on LID Assessment Roll**

6 p.m.

Wednesday, May 7, 2014

Vancouver City Hall, Council Chambers, 2nd Floor  
415 W. Sixth Street, Vancouver, WA.

**NOTICE OF HEARING ON THE ASSESSMENT ROLL  
FOR LOCAL IMPROVEMENT DISTRICT NO. 545**

YOU ARE NOTIFIED THAT the final assessment roll for Local Improvement District No. 545, which was created to finance certain improvements within the City of Vancouver, is now on file.

You are notified that the Hearing Examiner for the City of Vancouver, Washington will hold a hearing at the City Council Chambers of the Vancouver City Hall at 415 W. 6th Street, 2nd Floor, Vancouver, Washington on Wednesday, May 7, 2014, at 6 p.m., which time and place are fixed for hearing of matters relating to such assessment roll. Persons desiring to object to the assessments must make their objections in writing and file them with the City Clerk at or prior to the date of the hearing. Persons filing written objections also may appear at the hearing to state their views. At the hearing, and at the times to which the hearing may be adjourned, the Hearing Examiner will act as a board of equalization for purposes of considering the roll. The Hearing Examiner will consider the objections made and may correct, revise, raise, lower, change or modify the roll or any part thereof.

The estimated amount of the cost and expense of such improvements constructed in LID No. 545 proposed to be borne by and assessed against the described lot, tract or parcel of land located in Vancouver, Washington, of which you are the owner or reputed owner as shown on the tax rolls of the Clark County Treasurer, is as stated below.



Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk

Name of Owner:

[Owner]

Legal Description of Property:

Clark County Assessor's Parcel Number [Parcel]

Amount of Final Assessment:

[Final Assessment]

## East Side Train Horn Quiet Zone

### LID Assessment Per-Lot - FINAL

Total Project Cost = \$592,993\* With complete financing = \$992,425  
Lot Inventory = 464\*\*

# Payment

Payment Options - Per Lot			
	20-Year Term		Lump Sum (Assessment Amount)
	Annual Payment ****	Total: 20-year Payments	Total: Single Payment
Tier 1 ***	\$151.75	\$3,034.94	\$1,813.43
Tier 2 ***	\$106.22	\$2,124.46	\$1,269.40
Tier 3 ***	\$45.52	\$910.48	\$544.03

#### NOTES:

Residents will have the option to pay the ASSESSMENT in a one-time lump-sum payment if desired. The actual one-time costs are estimated as follows:

- Tier 1 = \$1,813.43
- Tier 2 = \$1,269.40
- Tier 3 = \$544.03

#### General References:

\* - Refer to LID - Detail of Costs outline for detailed cost breakdown.

\*\* - Lots include all units and lots; based on February 2014 County Assessor inventory

\*\*\* - Tier allocation based on 2012 Sound Study

\*\*\*\* - Annual Cost based on a 20-year amortization schedule for financing of project costs (ESTIMATES are rounded to the nearest dollar). This figure includes annual finance interest costs of 5.5% which are subject to change based on market conditions at the time of bond sale.

#### Disclosures:

Costs and assumptions subject to preparation of final LID Assessment Roll and approval at Vancouver City Council public hearing.

The FINAL per lot assessment (lump sum payment costs) represents a 27% cost reduction from those listed as preliminary estimates in the January 18, 2013 survey mailer.

# LID - Detail of Costs

*Final Costs before Final Assessment Hearings*

as of:

3/24/2014

The purpose of this outline of project costs is to estimate the full cost that will be calculated upon establishment of the final assessment roll and corresponding fee for the implementation of the proposed train horn quiet zone in East Vancouver. The final "per-lot cost" and corresponding "LID Assessment" is based on actual costs incurred and will be established subject to a public hearing and final City Council action.

	Estimated Costs as of 1/10/2013	Actual Costs as of 3/13/2014	
<b>Construction Costs</b>			
- 139th Avenue	\$82,000		
- 144th Avenue	\$20,000		
- 147th Avenue	\$105,000		
- 164th Avenue	\$290,000		
- Construction Subtotal	\$497,000	\$308,302	
- Contract PE During Construction	\$20,000	\$1,814	
- COV Survey/CN Admin	\$50,000	\$32,303	
<b>Special Benefit Analysis (supportive studies)</b>			
- Appraiser			
- Study 1	\$12,870	\$12,870	
- Study 2	\$13,750	\$13,725	
- Sound Study			
- Study 1	\$3,720	\$3,720	
- Study 2	\$9,000	\$8,970	
- Other Technical Studies (traffic, other)	\$12,000	\$16,516	
- Design Engineering			
- Engineering Contract	\$110,000	\$92,708	
<b>Administrative Costs</b>			
- Hearings Examiner	Not Estimated	\$3,800	
- Legal Counsel	\$10,000	\$25,000	
- Guarantee Fund (10% of bond issuance)	\$80,038	\$54,000	
- Bond Sale Costs	Not Estimated	\$15,000	
- Public Notice Advertising	Not Estimated	\$3,000	
- Pre-bond short term loan interest	Not Estimated	\$1,265	
<b>Sub Total of BASE Costs</b>	<b>\$818,378</b>	<b>\$592,993</b>	27% less than 1/10/2013 estimate
<b>Finance / Interest Costs</b>			
- Finance Interest (total)	\$346,118	\$399,432	See General Note for Rate information
<b>Total of BASE Costs and Finance Costs</b>	<b>\$1,164,496</b>	<b>\$992,425</b>	

## General Notes:

- Finance Charges are estimated using a current 5.5% place-holder for the actual interest rate that will be realized when the bonds are sold. Interest rate used in 1/10/2013 estimate was 3.75%
- No City staff costs prior to the actual construction of the project are included. Those costs were paid by the City of Vancouver.
- **Special Benefit Analysis** are those studies that were completed to support the LID method and preparation of final assessment roll. Final costs to be included in LID Assessment are the actual costs incurred for labor and materials in preparation of the special studies.
- **Guarantee Fund** is established for the statutory purpose of guaranteeing the payment of the LID fund's local improvement warrants or other short terms obligations which are issued to pay for any local improvement order by the LID ordinance.

## LID 545 FINAL ASSESSMENT ROLL

PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
091540-000	ZHANG JIEBIN	2736 SE 109TH AVE	PORTLAND	OR	97266		1	\$ 1,813.43
092008-002	ZETA ODELOM M & ZETA MARIA L	15001 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15001 SE EVERGREEN HWY	1	\$ 1,813.43
092008-004	WASTRADOWSKI BEVERLY J & WASTRADOWSKI ARTHUR C	15003 SE EVERGREEN HWY	VANCOUVER	WA	98683	15003 SE EVERGREEN HWY	1	\$ 1,813.43
092008-006	WATANABE ALVIN & WATANABE TAMARA	15013 SE EVERGREEN HWY	VANCOUVER	WA	98683	15013 SE EVERGREEN HWY	1	\$ 1,813.43
092008-008	MACAULAY KERMIT & BLIX ANN	15103 SE EVERGREEN HWY	VANCOUVER	WA	98683	15103 SE EVERGREEN HWY	1	\$ 1,813.43
092008-010	HAWKINS SHANNON K TRUSTEE	15113 SE EVERGREEN HWY	VANCOUVER	WA	98683	15113 SE EVERGREEN HWY	1	\$ 1,813.43
092008-012	ALIKIN VICTOR G	15207 SE EVERGREEN HWY	VANCOUVER	WA	98683	15207 SE EVERGREEN HWY	1	\$ 1,813.43
092008-013	DOLAN JOHN & DOLAN VIOLET	15201 SE EVERGREEN HWY	VANCOUVER	WA	98683	15201 SE EVERGREEN HWY	1	\$ 1,813.43
092008-014	GOULD RYAN & GOULD KRISTEN ELIZABETH ANDERSON	15209 SE EVERGREEN HWY	VANCOUVER	WA	98683	15209 SE EVERGREEN HWY	1	\$ 1,813.43
092008-016	EZAT-PANAH KAMRAN & EZAT-PANAH STEPHANIE	15301 SE EVERGREEN HWY	VANCOUVER	WA	98683	15301 SE EVERGREEN HWY	1	\$ 1,813.43
092008-018	FOSTER BARBARA K TRUSTEE	15313 SE EVERGREEN HWY	VANCOUVER	WA	98683	15313 SE EVERGREEN HWY	1	\$ 1,813.43
092008-019	TRIPP ROBERT ROLAN & TRIPP SUSAN L	15315 SE EVERGREEN HWY	VANCOUVER	WA	98683	15315 SE EVERGREEN HWY	1	\$ 1,813.43
092008-068	PARSONS ROGER & PARSONS LAURIE	14804 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14804 SE NORTHSHORE CIR	1	\$ 1,813.43
092008-070	NAUGHTON JAMES & NAUGHTON PAULA TRUSTEE	14805 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14805 SE NORTHSHORE CIR	1	\$ 1,813.43
092008-072	BONAWITZ JOE S & BONAWITZ JOANN TRUSTEE	14807 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14807 SE NORTHSHORE CIR	1	\$ 1,813.43
092008-074	SCHROEDER STEPHEN M & SCHROEDER KRISTIE M	14811 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14811 SE NORTHSHORE CIR	1	\$ 1,813.43
092008-076	FAKHOURY OMAR F & FAKHOURY GHADA C	14819 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14819 SE NORTHSHORE CIR	1	\$ 1,813.43
092008-082	LEE LANEIL A & LEE LANEILLE TRUSTEES	3810 SE RIVERCREST AVE	VANCOUVER	WA	98663	3810 SE RIVERCREST AVE	1	\$ 1,813.43
092008-112	HIGGINS MICHAEL & HIGGINS MARY	14608 SE 36TH CIR	VANCOUVER	WA	98683	14608 SE 36TH CIR	1	\$ 1,813.43
092008-114	WEINSTEIN JEFFREY & WEINSTEIN SHERRI	4708 B NE THURSTON WAY	VANCOUVER	WA	98662	14609 SE 36TH CIR	1	\$ 1,813.43
092008-118	NEUPERT KAROLYI & GORDON BARRY	3612 SE 147TH CT	VANCOUVER	WA	98683	3612 SE 147TH CT	1	\$ 1,813.43
092008-120	DK CAPITAL LLC	PO BOX 579	CENTRALIA	WA	98531	3707 SE 147TH CT	1	\$ 1,813.43
092008-190	HOWARD KAE TRUSTEE	14519 SE RIVERSHORE DR	VANCOUVER	WA	98683	14519 SE RIVERSHORE DR	1	\$ 1,813.43
092008-192	ANDERSON DALE E & ANDERSON LELA L	14707 SE RIVERSIDE DR	VANCOUVER	WA	98683	14607 SE RIVERSHORE DR	1	\$ 1,813.43
092008-194	DEFREES MICHAEL & DEFREES CRISTI D	14657 SE RIVERSHORE DR	VANCOUVER	WA	98683	14657 SE RIVERSHORE DR	1	\$ 1,813.43
092008-196	ANDERSON DALE E & ANDERSON LETA TRUSTEE	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	14707 SE RIVERSHORE DR	1	\$ 1,813.43
092008-198	STEIN CRAIG	5408 NE 88TH ST B101	VANCOUVER	WA	98665	14719 SE RIVERSHORE DR	1	\$ 1,813.43
092008-200	TERRELL RICHARD & TERRELL CAROL	14807 SE RIVERSHORE DR	VANCOUVER	WA	98683	14807 SE RIVERSHORE DR	1	\$ 1,813.43
092008-202	TUAN TRAN & HOANG KATHY	14819 SE RIVERSHORE DR	VANCOUVER	WA	98683	14819 SE RIVERSHORE DR	1	\$ 1,813.43
092008-204	MCCLASKEY TOD E JR & MCCLASKEY VERONICA TRUSTEES	1499 SE TECH CENTER PL STE 2	VANCOUVER	WA	98683	14905 SE RIVERSHORE DR	1	\$ 1,813.43
092008-206	DAVIS GERALD & DAVIS ROBERTA	6922 NE FOURTH PLAIN BLVD	VANCOUVER	WA	98661	14915 SE RIVERSHORE DR	1	\$ 1,813.43
092008-208	MACKIN LARRY R & MACKIN SUZANNE I	15007 SE RIVERSHORE DR	VANCOUVER	WA	98683	15007 SE RIVERSHORE DR	1	\$ 1,813.43
092008-210	HUFFSTUTTER VINCENT L & HUFFSTUTTER SHELLEY	15019 SE RIVERSHORE DR	VANCOUVER	WA	98683	15019 SE RIVERSHORE DR	1	\$ 1,813.43
092008-212	KINGZETT THOMAS & KINGZETT GLORIA	15111 SE RIVERSHORE DR	VANCOUVER	WA	98683	15111 SE RIVERSHORE DR	1	\$ 1,813.43
092008-214	WATERS JOHN E & WATERS KATHLEEN M	2890 GLEN EAGLES RD	LAKE OSWEGO	OR	97034	15201 SE RIVERSHORE DR	1	\$ 1,813.43
092008-215	RIVER PROPERTY LLC	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	15209 SE RIVERSHORE DR	1	\$ 1,813.43
092009-786	MCLAGAN KATHLEEN TRUSTEE	15801 SE RIVERSHORE DR	VANCOUVER	WA	98683	15801 SE RIVERSHORE DR	1	\$ 1,813.43
092009-788	FRABACK ALAN L & FRABACK ANNE MARIE	15813 SE RIVERSHORE DR	VANCOUVER	WA	98683	15813 SE RIVERSHORE DR	1	\$ 1,813.43
092009-790	TENOLD ROBERT & TENOLD SUSAN	15821 SE RIVERSHORE DR	VANCOUVER	WA	98683	15821 SE RIVERSHORE DR	1	\$ 1,813.43
092009-792	ROAKE JAMES & ROAKE RUTH A	15903 SE RIVERSHORE DR	VANCOUVER	WA	98683	15903 SE RIVERSHORE DR	1	\$ 1,813.43
092009-794	PATTERSON JAMES & PATTERSON LINDA TRUSTEE	15915 SE RIVERSHORE DR	VANCOUVER	WA	98683	15915 SE RIVERSHORE DR	1	\$ 1,813.43
092009-796	MACKAY DAVID B & MACKAY M KAY TRUSTEES	16001 SE RIVERSHORE DR	VANCOUVER	WA	98683	16001 SE RIVERSHORE DR	1	\$ 1,813.43
092009-798	BEATTY THOMAS & BEATTY CARMEN M	16009 SE RIVERSHORE DR	VANCOUVER	WA	98683	16009 SE RIVERSHORE DR	1	\$ 1,813.43
092009-800	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16021 SE RIVERSHORE DR	1	\$ 1,813.43
092009-804	HANNAH RICHARD & HANNAH B MARILYN	16117 SE RIVERSHORE DR	VANCOUVER	WA	98683	16117 SE RIVERSHORE DR	1	\$ 1,813.43
092009-808	GRAY PETER G	16215 SE RIVERSHORE DR	VANCOUVER	WA	98683	16215 SE RIVERSHORE DR	1	\$ 1,813.43
092009-810	LE HIEU T & LE THUY D	16311 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16311 SE RIVERSHORE DR	1	\$ 1,813.43
092010-888	STEIN SUSAN L & BREDL JAY TRUSTEES	14018 SE 35TH LP	VANCOUVER	WA	98684	15505 SE RIVERSHORE DR	1	\$ 1,813.43
092010-890	HARRIS ROD A & HARRIS LINDA LEE	15515 SE RIVERSHORE DR	VANCOUVER	WA	98683	15515 SE RIVERSHORE DR	1	\$ 1,813.43
092010-892	CHAMBERS DAVID E & CHAMBERS MAUREEN A TRUSTEE	CHAMBERS 2001 LIVING TRUST	VANCOUVER	WA	98683	15603 SE RIVERSHORE DR	1	\$ 1,813.43
092010-894	FOGG EDWARD L & FOGG MARIA M	15609 SE RIVERSHORE DR	VANCOUVER	WA	98683	15609 SE RIVERSHORE DR	1	\$ 1,813.43
092010-896	FOSTER GARY & FOSTER TINA	15701 SE RIVERSHORE DR	VANCOUVER	WA	98683	15701 SE RIVERSHORE DR	1	\$ 1,813.43
092010-898	JULIAN DENISE C	15711 SE RIVERSHORE DR	VANCOUVER	WA	98683	15711 SE RIVERSHORE DR	1	\$ 1,813.43
114784-004	VOGLER BEVERLY	13820 SE 35TH ST	VANCOUVER	WA	98683	13820 SE 35TH ST	1	\$ 1,813.43
114784-006	MONTGOMERY WILLIAM & MONTGOMERY TONI	13816 SE 35TH ST	VANCOUVER	WA	98683	13816 SE 35TH ST	1	\$ 1,813.43
114784-010	KRENELKA RANDALL M	13808 SE 35TH ST	VANCOUVER	WA	98683	13808 SE 35TH ST	1	\$ 1,813.43
114784-012	COLLINS CONNIE COLLETTE	13800 SE 35TH ST	VANCOUVER	WA	98683	13800 SE 35TH ST	1	\$ 1,813.43
114784-014	CORNETT KATHERINE	13720 SE 35TH ST	VANCOUVER	WA	98683	13720 SE 35TH ST	1	\$ 1,813.43
114784-016	GOODWIN KRISTI V & GOODWIN JEREMY M	13716 SE 35TH ST	VANCOUVER	WA	98683	13716 SE 35TH ST	1	\$ 1,813.43
114784-018	TRACY WILLIAM J & TRACY MARILYN E	37100 SE 20TH ST	WASHOUGAL	WA	98671	13710 SE 35TH ST	1	\$ 1,813.43
114784-020	BAKER JOHN A & BAKER KIMBERLY S	13706 SE 35TH ST	VANCOUVER	WA	98683	13706 SE 35TH ST	1	\$ 1,813.43
114784-022	SMITH PATTI A & SMITH DONALD J	13700 SE 35TH ST	VANCOUVER	WA	98683	13700 SE 35TH ST	1	\$ 1,813.43
114784-024	FULLARD-LEO DUDLEY L	579 AUWINA ST	KAILUA	HI	96734	13622 SE 35TH ST	1	\$ 1,813.43
114784-026	SLATER BRANDON & SLATER DAYNA	24227 SE 43RD PL	ISSAQUAH	WA	98029	13620 SE 35TH ST	1	\$ 1,813.43
114784-028	SHORT DAVID B & SHORT DIANE M	3609 SE 139TH AVE	VANCOUVER	WA	98683	13618 SE 35TH ST	1	\$ 1,813.43
114784-030	CASSIE GORDON J	7632 NE HAZEL DELL AVE	VANCOUVER	WA	98665	13616 SE 35TH ST	1	\$ 1,813.43
114784-032	PINO EVA	11714 NE CRESTWOOD DR	VANCOUVER	WA	98684	13614 SE 35TH ST	1	\$ 1,813.43
114784-034	CUNNINGHAM JAMES E	3407 SE 136TH CT	VANCOUVER	WA	98683	3407 SE 136TH CT	1	\$ 1,813.43
114784-038	CARLSON RONALD D & CARLSON KYMERY A	3401 SE 136TH CT	VANCOUVER	WA	98683	3401 SE 136TH CT	1	\$ 1,813.43
114784-040	HOWARD GREGORY H & HOWARD MARY LYNN	3408 SE 136TH CT	VANCOUVER	WA	98683	3408 SE 136TH CT	1	\$ 1,813.43
114784-042	FERGUSON TAMMIE	3410 SE 136TH CT	VANCOUVER	WA	98683	3410 SE 136TH CT	1	\$ 1,813.43
114784-156	HARRIS WILLIAM & HARRIS LAVINE	13823 SE 36TH ST	VANCOUVER	WA	98683	13823 SE 36TH ST	1	\$ 1,813.43
114784-158	FEISTER AUTUMN LORETTA	13822 SE 36TH ST	VANCOUVER	WA	98683	13822 SE 36TH ST	1	\$ 1,813.43
114784-186	LANDOLT MICHELLE & LANDOLT DAVID	13617 SE 35TH ST	VANCOUVER	WA	98683	13617 SE 35TH ST	1	\$ 1,813.43
114784-188	MCNAMARA PAMELA L	103 NE 14TH AVE	CAMAS	WA	98607	13619 SE 35TH ST	1	\$ 1,813.43
114784-190	BAY MARGARET C	13701 SE 35TH ST	VANCOUVER	WA	98683	13701 SE 35TH ST	1	\$ 1,813.43
114784-192	WALLENSTROM ROLF & WALLENSTROM VIRGINIA	13709 SE 35TH ST	VANCOUVER	WA	98683	13709 SE 35TH ST	1	\$ 1,813.43
114784-194	MCLANATHAN R A & MCLANATHAN BENTE TRUSTEES	13715 SE 35TH ST	VANCOUVER	WA	98683	13715 SE 35TH ST	1	\$ 1,813.43
114784-198	HOLLAND ROBERT & HOLLAND SYLVIA	13719 SE 35TH ST	VANCOUVER	WA	98683	13719 SE 35TH ST	1	\$ 1,813.43
114784-200	WULF VIRGINIA C	13801 SE 35TH ST	VANCOUVER	WA	98683	13801 SE 35TH ST	1	\$ 1,813.43
114784-201	ROLAND RALPH & ROLAND KARALEE	13807 SE 35TH ST	VANCOUVER	WA	98683	13807 SE 35TH ST	1	\$ 1,813.43
114784-202	ALEGRIA ARTURO	13809 SE 35TH ST	VANCOUVER	WA	98683	13809 SE 35TH ST	1	\$ 1,813.43
114784-204	NORTON TIMOTHY W & NORTON KATHRYN M	5615 SE SCENIC LN UNIT 303	VANCOUVER	WA	98661	13817 SE 35TH ST	1	\$ 1,813.43
114784-206	GRUBBS SANDY L & LINDSTROM JERED F	3502 SE 139TH AVE	VANCOUVER	WA	98683	3502 SE 139TH AVE	1	\$ 1,813.43
114784-208	BISAILLON PHILIP E & BISAILLON LUCIANA	PO BOX 266	VANCOUVER	WA	98666	3510 SE 139TH AVE	1	\$ 1,813.43
114784-222	MELTON SAMUEL & MELTON MARILYN	3603 SE 139TH AVE	VANCOUVER	WA	98683	3603 SE 139TH AVE	1	\$ 1,813.43
114784-226	WIGGINS MANNING LISA	3517 SE 139TH AVE	VANCOUVER	WA	98683	3517 SE 139TH AVE	1	\$ 1,813.43
114784-228	KERN BRENDA S	21145 S HWY 99 E	OREGON CITY	OR	97045	3511 SE 139TH AVE	1	\$ 1,813.43
114784-232	SCHLOSSER ALAN E	3503 SE 139TH AVE	VANCOUVER	WA	98683	3503 SE 139TH AVE	1	\$ 1,813.43
114784-234	HERRMANN LINDA M	13902 SE 35TH ST	VANCOUVER	WA	98683	13902 SE 35TH ST	1	\$ 1,813.43
114784-238	MINOR BRIAN C & MINOR DARICE E	14003 SE 35TH LOOP	VANCOUVER	WA	98683	14003 SE 35TH LOOP	1	\$ 1,813.43
114784-242	STEVENS ABRAM M & STEVENS ANNA L	14007 SE 35TH LOOP	VANCOUVER	WA	98683	14007 SE 35TH LOOP	1	\$ 1,813.43
114784-270	LINK EDWARD WILLIAM & LINK LOUISE TRUSTEES	14215 SE 35TH LOOP	VANCOUVER	WA	98683	14215 SE 35TH LOOP	1	\$ 1,813.43
114784-272	KASZIEWICZ FRANK & KASZIEWICZ MICHELLE	14103 SE 35TH ST	VANCOUVER	WA	98683	14103 SE 35TH LOOP	1	\$ 1,813.43

## LID 545 FINAL ASSESSMENT ROLL

114784-274	SARGENT LARRY E	14115 SE 35TH ST	VANCOUVER	WA	98683	14115 SE 35TH ST	1	\$	1,813.43
114784-276	SKARBERG JOHN B & SKARBERG JOLEEN G TRUSTEES	14206 SE 38TH ST	VANCOUVER	WA	98683	14206 SE 38TH ST	1	\$	1,813.43
114784-334	OLCZAK STEPHEN G & OLCZAK MARY TRUSTEE	14205 SE 38TH ST	VANCOUVER	WA	98683	14205 SE 38TH ST	1	\$	1,813.43
114784-338	WASHBURN FREDRICK L II & WASHBURN LORI LEE	14120 SE 35TH ST	VANCOUVER	WA	98683	14120 SE 35TH ST	1	\$	1,813.43
114784-340	ASHE NEAL & ASHE SHARON TRUSTEE	14118 SE 35TH ST	VANCOUVER	WA	98683	14118 SE 35TH ST	1	\$	1,813.43
114784-344	HESS STEVEN A & WILKS TERESA S	14114 SE 35TH ST	VANCOUVER	WA	98683	14114 SE 35TH ST	1	\$	1,813.43
114784-346	UHEY JACKIE & UHEY STACI	7202 NW 291ST ST	RIDGEFIELD	WA	98642	14106 SE 35TH ST	1	\$	1,813.43
114784-348	MCDADDE BRYAN & MCDADDE SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	14102 SE 35TH ST	1	\$	1,813.43
114784-350	WINTER CHARLES F	14100 SE 35TH ST	VANCOUVER	WA	98683	14100 SE 35TH ST	1	\$	1,813.43
114784-352	SHIRAIISHI CHRISTOPHER & CAMERON ANN	14022 SE 35TH ST	VANCOUVER	WA	98683	14022 SE 35TH ST	1	\$	1,813.43
114784-354	KNIGHT ROY	14020 SE 35TH ST	VANCOUVER	WA	98683	14020 SE 35TH ST	1	\$	1,813.43
114784-356	BROWN JEFFREY R & BROWN DEBORAH L	14016 SE 35TH ST	VANCOUVER	WA	98683	14016 SE 35TH ST	1	\$	1,813.43
114784-360	ALDOUS GARY M & ALDOUS LAUREN R	PO BOX 6223	OLYMPIA	WA	98507	14010 SE 35TH ST	1	\$	1,813.43
114784-362	NAZARIO-PETAK CARMEN	14000 SE 35TH ST	VANCOUVER	WA	98683	14000 SE 35TH ST	1	\$	1,813.43
114784-364	KANAN SALLY M	13918 SE 35TH ST	VANCOUVER	WA	98683	13918 SE 35TH ST	1	\$	1,813.43
114784-366	SHORT DAVID B & SHORT DIANE M	3609 SE 139TH AVE	VANCOUVER	WA	98683	13910 SE 35TH ST	1	\$	1,813.43
114784-368	BROWN RONALD E & BROWN PAULA R	2224 LITTLER LN APT 4	LAKE HAVASU CITY	AZ	86406	14004 SE 35TH LOOP	1	\$	1,813.43
114784-370	COBB JOHN R & COBB REBECCA B	2660 HAYDEN BRIDGE RD	SPRINGFIELD	OR	97477	14021 SE 35TH ST	1	\$	1,813.43
114784-372	GREIG RYAN & GREIG KIMBERLY	14038 SE 35TH LOOP	VANCOUVER	WA	98683	14038 SE 35TH LOOP	1	\$	1,813.43
114784-374	PAYNE TIMOTHY W	14036 SE 35TH LOOP	VANCOUVER	WA	98683	14036 SE 35TH LOOP	1	\$	1,813.43
114784-376	WOOD GREGORY & WOOD ANGELA	6021 GREENBUSH AVE	VAN NUYS	CA	91401	14034 SE 35TH LOOP	1	\$	1,813.43
114784-378	YOUNG MARK G	14032 SE 35TH LOOP	VANCOUVER	WA	98683	14032 SE 35TH LOOP	1	\$	1,813.43
114784-388	BRADLEY SUSAN G	14012 SE 35TH LOOP	VANCOUVER	WA	98683	14012 SE 35TH LOOP	1	\$	1,813.43
114784-390	HORN RANDALL E	5251 NE 31ST AVE	PORTLAND	OR	97211	14008 SE 35TH LOOP	1	\$	1,813.43
114784-700	SVEHAUG ALAN & SVEHAUG SALLY	13415 SE SILVER CIR	VANCOUVER	WA	98683	13415 SE SILVER CIR	1	\$	1,813.43
122108-000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683	4515 SE 164TH AVE	1	\$	1,813.43
122109-000	DAUBENSPECK JAMIE J & DAUBENSPECK REBECCA L	4515 SE 164TH AVE	VANCOUVER	WA	98683	4603 SE 164TH AVE	1	\$	1,813.43
122117-000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683	4300 SE 164TH AVE	1	\$	1,813.43
122118-000	WARD JADE L & WARD JOSEPH C	4300 SE 164TH AVE	VANCOUVER	WA	98683	4310 SE 164TH AVE	1	\$	1,813.43
122119-000	MCCELLRATH ROBERT M & MCCELLRATH SALLY	4310 SE 164TH AVE	VANCOUVER	WA	98683	2006 NE 157TH AVE	1	\$	1,813.43
122121-000	NORD JOHN E SUCCESSOR TRUSTEE	2006 NE 157TH AVE	VANCOUVER	WA	98684	15801 SE EVERGREEN HWY	1	\$	1,813.43
122122-000	COMBS RALPH LON & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682	4304 SE 159TH CT	1	\$	1,813.43
122123-002	MORELLO SANTO & MORELLO JEANNETTE	4304 SE 159TH CRT	VANCOUVER	WA	98683	4312 SE 159TH CT	1	\$	1,813.43
122123-004	HUELSMANN CHRISTOPHER T & HUELSMANN JANET Y	PO BOX 871255	VANCOUVER	WA	98687	4320 SE 159TH CT	1	\$	1,813.43
122123-006	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98683	4305 SE 159TH CT	1	\$	1,813.43
122123-008	NGUYEN BAO Q & DANG TUTRINH T	4305 SE 159TH CT	VANCOUVER	WA	98683	4315 SE 159TH CT	1	\$	1,813.43
122123-010	CARPENTER RICHARD VINCENT & CARPENTER SANDRA L	4315 SE 159TH CT	VANCOUVER	WA	98683	4321 SE 159TH CT	1	\$	1,813.43
122123-012	RIEM MARK T & RIEM NEALANE D	4321 SE 159TH CT	VANCOUVER	WA	98683	15613 SE EVERGREEN HWY	1	\$	1,813.43
122124-000	LESTER TED W & LESTER EDITH TRUSTEES	PO BOX 2050	WOODLAND	WA	98674	4306 SE 164TH AVE	1	\$	1,813.43
122125-000	MCNALL TIMOTHY D & MCNALL NICOLE M	PO BOX 703	CAMAS	WA	98607	15819 SE EVERGREEN HWY	1	\$	1,813.43
122128-000	WHITFIELD JANE G TRUSTEE	15819 SE EVERGREEN HWY	VANCOUVER	WA	98683	15507 SE 39TH CIR	1	\$	1,813.43
122133-000	KAUL SCOTT A & KAUL JANET A	15507 SE 39TH CIR	VANCOUVER	WA	98683	12614 SE 10TH ST	1	\$	1,813.43
122135-000	CROCKER RICHARD H	12614 SE 10TH ST	VANCOUVER	WA	98683	16001 SE EVERGREEN HWY	1	\$	1,813.43
122137-000	BOURDEAU DENNIS & BOURDEAU PATRICIA	16001 SE EVERGREEN HWY	VANCOUVER	WA	98683	16301 SE EVERGREEN HIGHWAY	1	\$	1,813.43
122139-000	PREST LAYNE A & PREST KARIN M	16301 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	4503 SE 164TH AVE	1	\$	1,813.43
122140-000	RODRIGUEZ DAVID & RODRIGUEZ JULIA	4503 SE 164TH AVE	VANCOUVER	WA	98683	16205 SE EVERGREEN HWY	1	\$	1,813.43
122143-000	SHALABY AZIZ & SHALABY BERNADETTE	16205 SE EVERGREEN HWY	VANCOUVER	WA	98683	16211 SE EVERGREEN HWY	1	\$	1,813.43
122144-000	AMAYA JULIAN	16211 SE EVERGREEN HWY	VANCOUVER	WA	98683	16101 SE EVERGREEN HWY	1	\$	1,813.43
122151-000	BERRY THOMAS JOE & MONTGOMERY DANA LEE	16101 SE EVERGREEN HWY	VANCOUVER	WA	98683	16013 SE EVERGREEN HWY	1	\$	1,813.43
122152-000	MALVEAU SUSAN E	16013 SE EVERGREEN HWY	VANCOUVER	WA	98683	109 E 37TH ST	1	\$	1,813.43
122153-000	TORISTOJA STACY LYNN & TORISTOJA DANO JAMES	109 E 37TH ST	VANCOUVER	WA	98663	2408 SE 125TH AVE	1	\$	1,813.43
122165-000	GARRETT STEPHEN A & GARRETT PATRICIA M	2408 SE 125TH AVE	VANCOUVER	WA	98683	15703 SE EVERGREEN HWY	1	\$	1,813.43
122166-000	SCOTT BROOKE M	15703 SE EVERGREEN HWY	VANCOUVER	WA	98683	15511 SE EVERGREEN HWY	1	\$	1,813.43
122169-000	WEBB ALAN L & WEBB LAURA	15511 SE EVERGREEN HWY	VANCOUVER	WA	98683	15407 SE EVERGREEN HWY	1	\$	1,813.43
122358-005	BEEM JOHN & BEEM CHERYL	15407 SE EVERGREEN HWY	VANCOUVER	WA	98683	15403 SE EVERGREEN HWY	1	\$	1,813.43
122358-010	HASHEMI MASSOUD & HASHEMI AFSANEH	15403 SE EVERGREEN HWY	VANCOUVER	WA	98683	15401 SE EVERGREEN HWY	1	\$	1,813.43
122358-015	MCVICKER KEVIN C	15401 SE EVERGREEN HWY	VANCOUVER	WA	98683	14411 SE RIVERSHORE DR	1	\$	1,813.43
122363-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683	15487 SE RIVERSHORE DR	1	\$	1,813.43
122365-002	HADWIN MATTHEW & HADWIN VALARIE	15487 SE RIVERSHORE DR	VANCOUVER	WA	98683	15465 SE RIVERSHORE DR	1	\$	1,813.43
122365-004	JESSICK DAVID & JESSICK MARLIS	15465 SE RIVERSHORE DR	VANCOUVER	WA	98683	1211 SW 5TH AVE STE #300	1	\$	1,813.43
122365-006	FRANZ FINLEY ELSIE & FRANZ ROBERT W	1211 SW 5TH AVE STE #300	PORTLAND	OR	97204	4902 DANDY TRAIL	1	\$	1,813.43
122365-008	CALDWELL RONALD L & CALDWELL LINDA D	4902 DANDY TRAIL	INDIANAPOLIS	IN	46254	15399 SE RIVERSHORE DR	1	\$	1,813.43
122365-010	COX TERRIE L TRUSTEE	15399 SE RIVERSHORE DR	VANCOUVER	WA	98683	15377 SE RIVERSHORE DR	1	\$	1,813.43
122365-012	BROWN BRUCE C & BROWN BARBARA A	15377 SE RIVERSHORE DR	VANCOUVER	WA	98683	15355 SE RIVERSHORE DRIVE	1	\$	1,813.43
122365-014	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	6839 W MERCER WAY	1	\$	1,813.43
122365-016	WANG ZHUO & WANG JUNE TRUSTEE	6839 W MERCER WAY	MERCER ISLAND	WA	98040	15311 SE RIVERSHORE DR	1	\$	1,813.43
122365-018	PHAN JACK & PHAN JESSICA	15311 SE RIVERSHORE DR	VANCOUVER	WA	98683	15311 SE RIVERSHORE DR	1	\$	1,813.43
122365-020	MERRILL ERIC M & CASWELL JEANNE M	4557 GREENVIEW DR	EL DORADO HLS	CA	95762	15289 SE RIVERSHORE DR	1	\$	1,813.43
122365-022	NIEMEYER JOHN	15 82ND DR STE 210	GLADSTONE	OR	97027	15267 SE RIVERSHORE DR	1	\$	1,813.43
122365-024	WALTHER CARL F TRUSTEE 1/2 INT	15245 SE RIVERSHORE LANDING	VANCOUVER	WA	98683	15245 SE RIVERSHORE DR	1	\$	1,813.43
122365-026	RUNDLE JAMES R & RUNDLE KAREN TRUSTEE	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	15223 SE RIVERSHORE DR	1	\$	1,813.43
122365-028	DAWSON-AUSTIN CYNTHIA L	15217 SE RIVERSHORE DR	VANCOUVER	WA	98683	15217 SE RIVERSHORE DR	1	\$	1,813.43
122375-000	GREENE PETER B & GREENE CATHERINE D	PO BOX 656	LEWISTON	ID	83501	15317 SE EVERGREEN HWY	1	\$	1,813.43
122382-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683	15331 SE EVERGREEN HWY	1	\$	1,813.43
122383-000	TUTT JONATHAN D & ANDERSEN TIFFANY	15331 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15325 SE EVERGREEN HWY	1	\$	1,813.43
122384-000	SAUVAGEAU JOSEPH E & PEREIRA ZULMA A	15325 SE EVERGREEN HWY	VANCOUVER	WA	98683	14425 SE RIVERSHORE DR	1	\$	1,813.43
122406-000	FRANKS FLOYD & FRANKS SUSAN	14425 SE RIVERSHORE DR	VANCOUVER	WA	98683	3624 SE 142ND CT	1	\$	1,813.43
122575-002	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3620 SE 142ND CT	1	\$	1,813.43
122575-004	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3616 SE 142ND CT	1	\$	1,813.43
122575-006	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3612 SE 142ND CT	1	\$	1,813.43
122575-008	BOROWSKI CHRISTINE L & BOROWSKI JERE R	837 N 11TH PL	RIDGEFIELD	WA	98642	3608 SE 142ND CT	1	\$	1,813.43
122575-010	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3604 SE 142ND CT	1	\$	1,813.43
122575-012	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98665	3520 SE 142ND CT	1	\$	1,813.43
122575-014	NGUYEN RICHARD M & NGUYEN CAROLINE	1817 NW 87TH CIR	VANCOUVER	WA	98687	3516 SE 142ND CT	1	\$	1,813.43
122575-016	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3510 SE 142ND CT	1	\$	1,813.43
122575-018	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3506 SE 142ND CT	1	\$	1,813.43
122575-020	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3502 SE 142ND CT	1	\$	1,813.43
122575-022	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3511 SE 142ND CT	1	\$	1,813.43
122575-024	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3515 SE 142ND CT	1	\$	1,813.43
122575-026	MAHILL PHILIP & MAHILL KELLY	837 N 11TH PL	RIDGEFIELD	WA	98642	3519 SE 142ND CT	1	\$	1,813.43
122575-028	WHITFIELD JANET H	837 N 11TH PL	RIDGEFIELD	WA	98642	3601 SE 142ND CT	1	\$	1,813.43
122575-030	FOREMAN DINARI G & FOREMAN JILL A	10800 SE 17TH CIR #G-88	VANCOUVER	WA	98664	3605 SE 142ND CT	1	\$	1,813.43
122575-032	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3611 SE 142ND CT	1	\$	1,813.43
122575-034	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3611 SE 142ND CT	1	\$	1,813.43
122575-042	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	14317 SE EVERGREEN HWY	1	\$	1,813.43
122581-000	LINDSAY TEXAS LLC	PO BOX 206	GOVERNMENT CAMP	OR	97028		1	\$	1,813.43

## LID 545 FINAL ASSESSMENT ROLL

122585-000	BEAR ROSS & BEAR CHRISTINE	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	3603 SE 144TH CT	1	\$	1,813.43
122585-005	CHANG SUN & CHANG MICHAEL	3515 SE 144TH CT	VANCOUVER	WA	98683	3515 SE 144TH CT	1	\$	1,813.43
122592-000	KELLOGG MARY A TRUSTEE	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683		1	\$	1,813.43
122610-000	LEAS JOSEPH & AMENT-LEAS JULIANNE	14209 SE EVERGREEN HWY	VANCOUVER	WA	98683	14209 SE EVERGREEN HWY	1	\$	1,813.43
122617-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$	1,813.43
122627-002	WOODS LANDING COTTAGE LC	2909 S PORTSIDE	BOISE	ID	83706	3331 SE RIVERWOOD LN	1	\$	1,813.43
122627-004	WOOD MARY CHRISTINA	2909 S PORTSIDE	BOISE	ID	83706		1	\$	1,813.43
122627-006	HARDESTY REBECCA B W TRUSTEE	2909 S PORTSIDE	BOISE	ID	83706		1	\$	1,813.43
122627-008	HARDESTY REBECCA B W TRUSTEE	2909 S PORTSIDE	BOISE	ID	83706		1	\$	1,813.43
122632-000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687	14237 SE EVERGREEN HWY	1	\$	1,813.43
122633-000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687		1	\$	1,813.43
122643-010	DAILEY MARK & FIGUEROA M ELENA	3514 SE 144TH CT	VANCOUVER	WA	98683	3514 SE 144TH CT	1	\$	1,813.43
122643-015	HARRINGTON LAURA A	3604 SE 144TH COURT	VANCOUVER	WA	98683	3604 SE 144TH CT	1	\$	1,813.43
126665-000	MATARRESE LAWRENCE & MATARRESE BARBARA TRUSTEES	1736 KILBOURN ST	LOS ANGELES	CA	90065	16829 SE EVERGREEN HWY	1	\$	1,813.43
126690-000	COMBS RALPH LON & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682	16405 SE EVERGREEN HWY	1	\$	1,813.43
126691-000	BOWERS MICHAEL E & BOWERS SHELLEY E	16707 SE EVERGREEN HWY	VANCOUVER	WA	98683	16707 SE EVERGREEN HWY	1	\$	1,813.43
126693-000	YEE MICHAEL & YEE MARY	16905 SE EVERGREEN HWY	VANCOUVER	WA	98683	16905 SE EVERGREEN HWY	1	\$	1,813.43
126696-000	DILLEY LAURA E	16609 SE EVERGREEN HWY	VANCOUVER	WA	98683	16609 SE EVERGREEN HWY	1	\$	1,813.43
126696-005	HEILES KATRINA M	2530 ERWIN RD APT 411	DURHAM	NC	27705	4412 SE 166TH PL	1	\$	1,813.43
126696-010	DILLEY TIMOTHY & DILLEY LAURA	12611 NE 99TH ST APT E29	VANCOUVER	WA	98682		1	\$	1,813.43
126706-000	STERKHUIZEN AUDREY	1738 S DAWSON ST	SEATTLE	WA	98108	16821 SE EVERGREEN HWY	1	\$	1,813.43
126709-000	BAUMAN JOHN C & BAUMAN DEBRA TRUSTEE	202 E MCLOUGHLIN BLVD	VANCOUVER	WA	98683	16621 SE EVERGREEN HWY	1	\$	1,813.43
126724-000	LEHMANN ROBERT & LEHMANN CATHERINE	16813 SE EVERGREEN HWY	VANCOUVER	WA	98683	16813 SE EVERGREEN HWY	1	\$	1,813.43
126747-000	ANDERSON DALE E & ANDERSON LETA L TRUSTEES	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	16933 SE EVERGREEN HWY	1	\$	1,813.43
091490-000	YOUNGS MARK ETAL	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683	3500 SE BELLA VISTA PL	2	\$	1,269.40
091502-000	YOUNGS MARK TRUSTEE	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683		2	\$	1,269.40
091510-000	VANDERLAAN RICHARD & VANDERLAAN MARY	852 W T ST	WASHOUGAL	WA	98671	14009 SE BELLA VISTA CIR	2	\$	1,269.40
091530-000	SABAH HOUTAN	6925 SUNNYSIDE BLVD	MARYSVILLE	WA	98270	3520 SE BELLA VISTA PL	2	\$	1,269.40
092008-020	MCKOWNE FRANK J & ZIMMERMAN-MCKOWNE MARIE A TRUSTEES	3811 SE RIVERCREST AVE	VANCOUVER	WA	98683	3811 SE RIVERCREST AVE	2	\$	1,269.40
092008-022	RYAN ROBERT & RYAN DOROTHY	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683		2	\$	1,269.40
092008-066	BICKMORE BRYAN R TRUSTEE	14814 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14814 SE NORTHSHORE CIR	2	\$	1,269.40
092008-078	MELKONIAN BRUCE L TRUSTEE	14911 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14911 SE NORTHSHORE CIR	2	\$	1,269.40
092008-080	PINNEY CAROLE T	3802 SE RIVERCREST AVE	VANCOUVER	WA	98683	3802 SE RIVERCREST AVE	2	\$	1,269.40
092008-110	MOLLER RICHARD & MOLLER LISA TRUSTEE	14616 SE 36TH CIR	VANCOUVER	WA	98683	14616 SE 36TH CIR	2	\$	1,269.40
092008-116	CHUMBLEY RALPH & CHUMBLEY TRACY	3606 SE 147TH CT	VANCOUVER	WA	98683	3606 SE 147TH CT	2	\$	1,269.40
092008-122	RINK BENJAMIN W	3521 SE 147TH COURT	VANCOUVER	WA	98683	3521 SE 147TH CT	2	\$	1,269.40
092008-638	DATLOFF JOEL & DATLOFF LINDA	3810 SE 152ND CT	VANCOUVER	WA	98683	3810 SE 152ND CT	2	\$	1,269.40
092008-640	MORGAN EUGENE P & MORGAN GLENDA L	3814 SE 152ND CT	VANCOUVER	WA	98683	3814 SE 152ND CT	2	\$	1,269.40
092008-642	HARGIS JAMES W & HARGIS LINDA L TRUSTEES	3815 SE 152ND CT	VANCOUVER	WA	98683	3815 SE 152ND CT	2	\$	1,269.40
092008-644	PROVOST LISA L	3811 SE 152ND CT	VANCOUVER	WA	98684	3811 SE 152ND CT	2	\$	1,269.40
092008-970	KONDOS MICHAEL J & KONDOS SANDRA D TRUSTEES	3820 SE 153RD CT	VANCOUVER	WA	98683	3820 SE 153RD CT	2	\$	1,269.40
092008-972	HANSEN NANCY R TRUSTEE	3819 SE 153RD CT	VANCOUVER	WA	98683	3819 SE 153RD CT	2	\$	1,269.40
092008-974	LO CHENG FAN & LO CHUN KUEI	3817 SE 153RD CT	VANCOUVER	WA	98683	3817 SE 153RD CT	2	\$	1,269.40
092009-812	LI CHUNXIANG & CHEN JUNJIE	15501 SE 40TH CR	VANCOUVER	WA	98683	15501 SE 40TH CIR	2	\$	1,269.40
092009-814	BIGONI LEANN M	15509 SE 40TH CIR	VANCOUVER	WA	98683	15509 SE 40TH CIR	2	\$	1,269.40
092009-816	KNOX RICHARD H & KNOX BRENDA J	15515 SE 40TH CIR	VANCOUVER	WA	98684	15515 SE 40TH CIR	2	\$	1,269.40
092009-856	STUART GEORGE & STUART MARTHA	4006 SE 155TH AVE	VANCOUVER	WA	98683	4006 SE 155TH AVE	2	\$	1,269.40
092009-904	GRAY POONEH E TRUSTEE	3902 SE 154TH CT	VANCOUVER	WA	98683	3902 SE 154TH CT	2	\$	1,269.40
092009-906	GREGORY DIANE M	3905 SE 154TH CT	VANCOUVER	WA	98683	3905 SE 154TH CT	2	\$	1,269.40
092009-908	CLINK DEREK	1375 PINELLAS BAYWAY S APT 4	SAINT PETERSBURG	FL	33715	3903 SE 154TH CT	2	\$	1,269.40
092015-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		2	\$	1,269.40
092071-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683	16804 SE EVERGREEN HWY	2	\$	1,269.40
092081-000	HEILES TOD	16816 SE EVERGREEN HWY	VANCOUVER	WA	98683	16816 SE EVERGREEN HWY	2	\$	1,269.40
114784-044	GASKILL FRANKLIN DAVID & GASKILL LANETTA	3414 SE 136TH CT	VANCOUVER	WA	98683	3414 SE 136TH CT	2	\$	1,269.40
114784-046	STREAM GLEN R	3520 SE 136TH CT	VANCOUVER	WA	98683	3520 SE 136TH CT	2	\$	1,269.40
114784-048	GANNER RAY & GANNER MAUREEN TRUSTEES	13503 SE 37TH ST	VANCOUVER	WA	98683	13503 SE 37TH ST	2	\$	1,269.40
114784-128	WILKINSON ROBERT E TRUSTEE	13613 SE 36TH ST	VANCOUVER	WA	98683	13613 SE 36TH ST	2	\$	1,269.40
114784-130	TIETJEN JANIS	13615 SE 36TH ST	VANCOUVER	WA	98683	13615 SE 36TH ST	2	\$	1,269.40
114784-132	MCDADE BRYAN & MCDADE SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	13617 SE 36TH ST	2	\$	1,269.40
114784-136	CHRISTEN DEBORAH L	13619 SE 36TH ST	VANCOUVER	WA	98683	13619 SE 36TH ST	2	\$	1,269.40
114784-138	BRAUER WM C & BRAUER CAROLYN I TRUSTEE	13709 SE 36TH ST	VANCOUVER	WA	98683	13709 SE 36TH ST	2	\$	1,269.40
114784-140	PLOWMAN PETER D & PLOWMAN TERESA J	13715 SE 36TH STREET	VANCOUVER	WA	98683	13715 SE 36TH ST	2	\$	1,269.40
114784-142	RHODES CURTIS A & RHODES TAMARA A	5704 W 146TH ST	OVERLAND PARK	KS	66223	13717 SE 36TH ST	2	\$	1,269.40
114784-144	ROELLI CONRAD	13719 SE 36TH ST	VANCOUVER	WA	98683	13719 SE 36TH ST	2	\$	1,269.40
114784-146	EVERGREEN INTERNATIONAL PLAZA LLC	35001 NE 91ST AVE	LA CENTER	WA	98629	13721 SE 36TH ST	2	\$	1,269.40
114784-148	DOUGLASS GARY R & DOUGLASS TANIS W	13801 SE 36TH ST	VANCOUVER	WA	98683	13801 SE 36TH ST	2	\$	1,269.40
114784-152	GINN RICHARD & GINN SHIRLEY	13811 SE 36TH ST	VANCOUVER	WA	98683	13811 SE 36TH ST	2	\$	1,269.40
114784-154	HEPBURN DOUGLAS J & HEPBURN VALERIE	13817 SE 36TH ST	VANCOUVER	WA	98683	13817 SE 36TH ST	2	\$	1,269.40
114784-160	BECK CARRIE	13818 SE 36TH ST	VANCOUVER	WA	98683	13818 SE 36TH ST	2	\$	1,269.40
114784-162	SUTHERLAND DEAN A & SUTHERLAND ROXANE Y	13810 SE 36TH ST	VANCOUVER	WA	98683	13810 SE 36TH ST	2	\$	1,269.40
114784-166	CHANDRAN REKHA	13806 SE 36TH ST	VANCOUVER	WA	98683	13806 SE 36TH ST	2	\$	1,269.40
114784-168	SCHLEICH DOUGLAS & SCHLEICH TERESA	13800 SE 36TH ST	VANCOUVER	WA	98683	13800 SE 36TH ST	2	\$	1,269.40
114784-170	SMITH MONIQUE Y	13720 SE 36TH ST	VANCOUVER	WA	98683	13720 SE 36TH ST	2	\$	1,269.40
114784-172	JENKINS MARLA K	13716 SE 36TH ST	VANCOUVER	WA	98663	13716 SE 36TH ST	2	\$	1,269.40
114784-174	DIVINE JEFFREY M	13712 SE 36TH ST	VANCOUVER	WA	98683	13712 SE 36TH ST	2	\$	1,269.40
114784-176	TRETTER SHEILA	13708 SE 36TH ST	VANCOUVER	WA	98683	13708 SE 36TH ST	2	\$	1,269.40
114784-178	HALDEMAN DENNIS & HALDEMAN ELEANOR	13700 SE 36TH ST	VANCOUVER	WA	98683	13700 SE 36TH ST	2	\$	1,269.40
114784-180	WOOD ERSKINE II & WOOD SANDY	13618 SE 36TH ST	VANCOUVER	WA	98683	13618 SE 36TH ST	2	\$	1,269.40
114784-182	BASHKINGY GEORGE R & BASHKINGY THERESA	13615 SE 35TH ST	VANCOUVER	WA	98683	13615 SE 35TH ST	2	\$	1,269.40
114784-220	KENNY STEPHON D & KENNY REGENA E	3609 SE 139TH AVE	VANCOUVER	WA	98683	3609 SE 139TH AVE	2	\$	1,269.40
114784-244	BEAULIEU JOHN ARTHUR & JACKSON-BEAULIEU DENISE	14013 SE 35TH LOOP	VANCOUVER	WA	98683	14013 SE 35TH LOOP	2	\$	1,269.40
114784-246	MORRIS DONALD & MOONEY MELANIE	14015 SE 35TH LOOP	VANCOUVER	WA	98683	14015 SE 35TH LOOP	2	\$	1,269.40
114784-248	WOODWARD-COLLIE LYNDIA	2515 30TH AVE SOUTH	SEATTLE	WA	98144	14017 SE 35TH LOOP	2	\$	1,269.40
114784-252	MATUSCH FAMILY TRUST	14019 SE 35TH LOOP	VANCOUVER	WA	98683	14019 SE 35TH LOOP	2	\$	1,269.40
114784-254	BARRY CYNTHIA U	14021 SE 35TH LOOP	VANCOUVER	WA	98683	14021 SE 35TH LOOP	2	\$	1,269.40
114784-266	NOLAN EDWARD & NOLAN MARY	14031 SE 35TH LOOP	VANCOUVER	WA	98683	14031 SE 35TH LOOP	2	\$	1,269.40
114784-268	TOPAZ LLC	14033 SE 35TH LOOP	VANCOUVER	WA	98683	14033 SE 35TH LOOP	2	\$	1,269.40
114784-278	MASUNAGA HEIDI W & MASUNAGA DAVID J	14200 SE 38TH ST	VANCOUVER	WA	98683	14200 SE 38TH ST	2	\$	1,269.40
114784-280	DUNN JOANNA E & DUNN ELISABETH	PO BOX 1301	LAKE OSWEGO	OR	97035	14108 SE 38TH ST	2	\$	1,269.40
114784-320	STONE SUSAN K & STONE GARY R	14107 SE 38TH ST	VANCOUVER	WA	98683	14107 SE 38TH ST	2	\$	1,269.40
114784-322	SIBTHORP ROBERT J & SIBTHORP LYNN J	3806 SE 142ND CT	VANCOUVER	WA	98683	3806 SE 142ND CT	2	\$	1,269.40
114784-324	KENDALL SUZANNE P	3808 SE 142ND CT	VANCOUVER	WA	98683	3808 SE 142ND CT	2	\$	1,269.40
114784-326	FRITSCH JOSEPH & FRITSCH ROXANNE	3810 SE 142ND CT	VANCOUVER	WA	98683	3810 SE 142ND CT	2	\$	1,269.40
114784-328	AMY MERRILEE O TRUSTEE	3809 SE 142ND CT	VANCOUVER	WA	98683	3809 SE 142ND CT	2	\$	1,269.40
114784-330	RMJ BENNETT LLC	1614 WASHINGTON	VANCOUVER	WA	98660	3805 SE 142ND CT	2	\$	1,269.40
114784-332	WIEMKEN EDWARD C & WIEMKEN BIRDIE L	PO BOX 55816	HAYWARD	CA	94545	3801 SE 142ND CT	2	\$	1,269.40



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114784-380	LOPEZ ALICE M	14030 SE 35TH LOOP	VANCOUVER	WA	98683	14030 SE 35TH LOOP	2	\$	1,269.40
114784-382	MASARIK JOHN S III & GROSS JULIE A	14024 SE 35TH LOOP	VANCOUVER	WA	98683	14024 SE 35TH LOOP	2	\$	1,269.40
114784-384	BREDL JAY & BREDL SUSAN L TRUSTEES	14018 SE 35TH LOOP	VANCOUVER	WA	98683	14018 SE 35TH LOOP	2	\$	1,269.40
114784-386	SCHLICHTING JAMES L & SCHLICHTING ARDEN TRUSTEES	14014 SE 35TH LOOP	VANCOUVER	WA	98683	14014 SE 35TH LOOP	2	\$	1,269.40
114784-696	PAYTON ROBERT & PAYTON KATHLEEN	13315 SE SILVER CIR	VANCOUVER	WA	98683	13315 SE SILVER CIR	2	\$	1,269.40
114784-698	SMITH TRACY & SMITH PENELOPE	13411 SE SILVER CR	VANCOUVER	WA	98683	13411 SE SILVER CIR	2	\$	1,269.40
114784-702	HASSETT JOSEPH M	13418 SE SILVER CREEK	VANCOUVER	WA	98683	13418 SE SILVER CIR	2	\$	1,269.40
114784-704	CURRY ROBIN C TRUSTEE	13402 SW SILVER CIRCLE	VANCOUVER	WA	98683	13402 SE SILVER CIR	2	\$	1,269.40
122141-000	HXCS LLC	PO BOX 886	WASHOUGAL	WA	98671	16309 SE EVERGREEN HWY	2	\$	1,269.40
122155-000	CODNROD JACK R	15700 SE EVERGREEN HWY	VANCOUVER	WA	98683	15700 SE EVERGREEN HWY	2	\$	1,269.40
122157-000	GRAHAM CHARLES & GRAHAM LISA	4107 SE 158TH CT	VANCOUVER	WA	98683	4107 SE 158TH CT	2	\$	1,269.40
122162-000	PATEL MUKESH	9225 SE STARK ST	PORTLAND	OR	97216	15708 SE EVERGREEN HWY	2	\$	1,269.40
122164-000	SILBERNAGEL JOSEPH A & BLEVENS LYNN M	15810 SE EVERGREEN HWY	VANCOUVER	WA	98683	15810 SE EVERGREEN HWY	2	\$	1,269.40
122358-000	DOSCH MURRAY W & DOSCH MARY K TRUSTEE	15409 SE EVERGREEN HWY	VANCOUVER	WA	98683	15409 SE EVERGREEN HWY	2	\$	1,269.40
122370-000	BYRER THOMAS T & BYRER CATHARINE K	15208 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15208 SE EVERGREEN HWY	2	\$	1,269.40
122579-000	KELLOGG MARY A TRUSTEE	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683	14301 SE EVERGREEN HWY	2	\$	1,269.40
122585-010	ELLERTSON DON & ELLERTSON CHRISTY ANN	3503 SE 144TH CT	VANCOUVER	WA	98683	3503 SE 144TH CT	2	\$	1,269.40
122626-000	LEWIS ROBERT B & LEWIS SHARON L	3316 SE RIVERWOOD LN	VANCOUVER	WA	98683	3316 SE RIVERWOOD LN	2	\$	1,269.40
122643-005	BRAINARD SHARON L TRUSTEE	3506 SE 144TH CT	VANCOUVER	WA	98683	3506 SE 144TH CT	2	\$	1,269.40
126694-002	JOHNSTON ANNA M & UNKENHOLZ MARK R	63088 NE 18TH ST STE 100	BEND	OR	97701	4336 SE 166TH CT	2	\$	1,269.40
126694-032	DURGIN EDWARD C & DURGIN JILL P	4331 SE 166TH COURT	VANCOUVER	WA	98683	4331 SE 166TH CT	2	\$	1,269.40
126700-000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227		2	\$	1,269.40
126737-000	HODNEY-GOULD PATRICIA K & GOULD DAVID A	1712 NW 114TH ST	VANCOUVER	WA	98685	4416 SE 169TH CT	2	\$	1,269.40
091450-000	KILFOIL MICHAEL & KILFOIL CAROLYN	3400 SE BELLA VISTA PL	VANCOUVER	WA	98683	3400 SE BELLA VISTA PL	3	\$	544.03
091454-000	YUSEF HASEEB	14308 SE 34TH CIR	VANCOUVER	WA	98683	14308 SE 34TH CIR	3	\$	544.03
091456-000	GALLIGAN JAMES D & GALLIGAN CAROLYN L	14304 SE 34TH CIR	VANCOUVER	WA	98683	14304 SE 34TH CIR	3	\$	544.03
091458-000	MOEHRING CARL B & MOERING RACHELLE L	14215 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14215 SE BELLA VISTA CIR	3	\$	544.03
091460-000	UNITED STATES OF AMERICA	700 STEWARD ST, STE 900	SEATTLE	WA	98101		3	\$	544.03
091470-000	SHECK JOHN & SHECK LORI	14209 SE BELLA VIST CIR	VANCOUVER	WA	98683	14209 SE BELLA VISTA CIR	3	\$	544.03
091555-000	WALLER-NELSON JOYCE A	14011 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14011 SE BELLA VISTA CIR	3	\$	544.03
092008-024	RYAN ROBERT WILLIAM & RYAN DOROTHY JEAN TRUSTEES	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683	15011 SE NORTHSHORE DR	3	\$	544.03
092008-026	STODDARD WILEY R JR TRUST	15103 SE NORTHSHORE DR	VANCOUVER	WA	98683	15103 SE NORTHSHORE DR	3	\$	544.03
092008-036	KEUDELL DAVID J & KEUDELL MELLENE	3614 SE 151ST CT	VANCOUVER	WA	98683	3614 SE 151ST CT	3	\$	544.03
092008-038	EGUCHI RONALDG & EGUCHI SANFORD B	15008 SE NORTHSHORE DR	VANCOUVER	WA	98683	15008 SE NORTHSHORE DR	3	\$	544.03
092008-052	BRUNGARDT H D & BRUNGARDT P J TRUSTEE	14809 SE RIVERCREST DR	VANCOUVER	WA	98683	14809 SE RIVERCREST DR	3	\$	544.03
092008-054	RINK CYNTHIA R	14811 SE RIVERCREST DR	VANCOUVER	WA	98683	14811 SE RIVERCREST DR	3	\$	544.03
092008-056	ROBERTI JOHN & ROBERTI SUZANNE C	14815 SE RIVERCREST DR	VANCOUVER	WA	98683	14815 SE RIVERCREST DR	3	\$	544.03
092008-058	MOORE EDDY & MOORE SUSAN	4909 LACLEDE AVE APT 1105	SAINT LOUIS	MO	63108	14909 SE RIVERCREST DR	3	\$	544.03
092008-060	BROWN JEFFREY RAYMOND & BROWN CONSTANCE M	14917 SE RIVERCREST DR	VANCOUVER	WA	98683	14917 SE RIVERCREST DR	3	\$	544.03
092008-062	RULLI JAMES & RULLI JEANIE	14910 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14910 SE NORTHSHORE CIR	3	\$	544.03
092008-064	BRENT KEZAR & SCOTT-KEZAR RITA	14902 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14902 SE NORTHSHORE CIR	3	\$	544.03
092008-098	HILL RONALD B & HILL KAREN L TRUSTEES	14513 RIVERCREST DRIVE	VANCOUVER	WA	98683	14513 SE RIVERCREST DR	3	\$	544.03
092008-100	THORNTON GARY & THORNTON JODY	14517 SE RIVERCREST DR	VANCOUVER	WA	98683	14517 SE RIVERCREST DR	3	\$	544.03
092008-102	ELWORTHY CAROLYN C	14601 SE RIVERCREST DR	VANCOUVER	WA	98683	14601 SE RIVERCREST DR	3	\$	544.03
092008-104	BRISTOL DAVID & BRISTOL REBECCA	14611 SE RIVERCREST DR	VANCOUVER	WA	98683	14611 SE RIVERCREST DR	3	\$	544.03
092008-106	PROVOST PIERRE E V TRUSTEE ETAL	14617 SE RIVERCREST DR	VANCOUVER	WA	98683	14617 SE RIVERCREST DR	3	\$	544.03
092008-108	WEIS REBECCA ANN	3510 SE 147TH CT	VANCOUVER	WA	98683	3510 SE 147TH CT	3	\$	544.03
092008-124	HEE VERNON & HEE LESLIE	14305 NE FREMONT CT	PORTLAND	OR	97230	14705 SE RIVERCREST DR	3	\$	544.03
092008-634	LUCY JAMES & LUCY SERENA	15113 SE NORTHSHORE DR	VANCOUVER	WA	98683	15113 SE NORTHSHORE DR	3	\$	544.03
092008-636	DUDLEY WILLIAM & DUDLEY EDRA	3806 SE 152ND CT	VANCOUVER	WA	98683	3806 SE 152ND CT	3	\$	544.03
092008-646	GRAHAM JAMES L	3807 SE 152ND CT	VANCOUVER	WA	98683	3807 SE 152ND CT	3	\$	544.03
092008-960	VERSCHUEREN DAVID & VERSCHUEREN ANNA	15203 SE NORTHSHORE DRIVE	VANCOUVER	WA	98683	15203 SE NORTHSHORE DR	3	\$	544.03
092008-962	TAO WEI & TAO YING	15207 SE NORTHSHORE DR	VANCOUVER	WA	98683	15207 SE NORTHSHORE DR	3	\$	544.03
092008-964	LI XIAO-QIANG & WANG CAN	15215 SE NORTHSHORE DR	VANCOUVER	WA	98683	15215 SE NORTHSHORE DR	3	\$	544.03
092008-966	LAMPKIN THOMAS M & LAMPKIN LORI R	3810 SE 153RD CT	VANCOUVER	WA	98683	3810 SE 153RD CT	3	\$	544.03
092008-968	MOZENA JAMES P & GRAYBILL SHIRLEY M	3816 SE 153RD CT	VANCOUVER	WA	98683	3816 SE 153RD CT	3	\$	544.03
092008-976	CREWS PROPERTIES LLC	3811 SE 153RD ST	VANCOUVER	WA	98683	3811 SE 153RD CT	3	\$	544.03
092008-978	JACOBSEN RONALD HAROLD & JACOBSEN JANENE DUINN TRUSTEES	15303 SE NORTHSHORE DR	VANCOUVER	WA	98683	15303 SE NORTHSHORE DR	3	\$	544.03
092009-818	PEDERSEN JON M & PEDERSEN ELIZABETH A	15518 SE 40TH CIR	VANCOUVER	WA	98683	15518 SE 40TH CIR	3	\$	544.03
092009-820	SUN KOHONG JACK & SUN JONATHAN	15512 SE 40TH CIR	VANCOUVER	WA	98683	15512 SE 40TH CIR	3	\$	544.03
092009-822	HEGGE DOUG	3915 SE 155TH AVE	VANCOUVER	WA	98683	3915 SE 155TH AVE	3	\$	544.03
092009-824	WOLF PAUL J & WOLF ELIZABETH TRUSTEE	15503 SE 39TH CR	VANCOUVER	WA	98684	15503 SE 39TH CIR	3	\$	544.03
092009-826	KAUL SCOTT & KAUL JANET	15507 SE 39TH CIR	VANCOUVER	WA	98683	15507 SE 39TH CIR	3	\$	544.03
092009-850	TAKACH RICHARD E JR & JONASSEN KARI	3812 SE 155TH ST	VANCOUVER	WA	98683	3902 SE 155TH AVE	3	\$	544.03
092009-852	KNAUER ROBERT F JR & KNAUER BARBARA	3908 SE 155TH AVE	VANCOUVER	WA	98683	3908 SE 155TH AVE	3	\$	544.03
092009-854	LINE STEPHEN E & LINE F FAFA	3914 SE 155TH AVE	VANCOUVER	WA	98683	3914 SE 155TH AVE	3	\$	544.03
092009-898	ETUKS EMANUEL E	15305 SE NORTHSHORE DR	VANCOUVER	WA	98683	15305 SE NORTHSHORE DR	3	\$	544.03
092009-900	POSEY RICHARD & POSEY MARY	3806 SE 154TH CT	VANCOUVER	WA	98683	3806 SE 154TH CT	3	\$	544.03
092009-902	BELL MILO D & BELL MARJORIE A	3900 SE 154TH CT	VANCOUVER	WA	98683	3900 SE 154TH CT	3	\$	544.03
092009-910	ORIKO SHEEBA B	3901 SE 154TH CT	VANCOUVER	WA	98683	3901 SE 154TH CT	3	\$	544.03
092009-912	JOSEPH MAL JR & JOSEPH LORI	3807 SE 154TH CT	VANCOUVER	WA	98683	3807 SE 154TH CT	3	\$	544.03
092010-000	FRONK JOHN & CONLEY CRYSTAL	16718 SE EVERGREEN HWY	VANCOUVER	WA	98683	16718 SE EVERGREEN HWY	3	\$	544.03
092070-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$	544.03
114784-052	BYRD ROBERT M	13507 SE 37TH ST	VANCOUVER	WA	98683	13507 SE 37TH ST	3	\$	544.03
114784-054	PONCIANO ANDREW J & PONCIANO GEORGIA TRUSTEES	13513 SE 37TH ST	VANCOUVER	WA	98683	13513 SE 37TH ST	3	\$	544.03
114784-056	WELLAND GRAHAM A	13519 SE 37TH ST	VANCOUVER	WA	98683	13519 SE 37TH ST	3	\$	544.03
114784-058	BUCEK ELLEN E	13521 SE 37TH ST	VANCOUVER	WA	98683	13521 SE 37TH ST	3	\$	544.03
114784-060	CARPENTER JIM C & CARPENTER P JEAN	13601 SE 37TH ST	VANCOUVER	WA	98683	13601 SE 37TH ST	3	\$	544.03
114784-062	STRINGER JAMES D TRUSTEE	13607 SE 37TH ST	VANCOUVER	WA	98683	13607 SE 37TH ST	3	\$	544.03
114784-064	TIRJER HERBERT J & TIRJER DIANA G TRUSTEES	13611 SE 37TH STREET	VANCOUVER	WA	98683	13607 SE 37TH ST	3	\$	544.03
114784-066	HOWDEN DOUGLAS A TRUSTEE	13615 SE 37TH ST	VANCOUVER	WA	98683	13611 SE 37TH ST	3	\$	544.03
114784-068	HEWITSON MATTHEW J & HEWITSON MARSHA A TRUSTEES	13619 SE 37TH ST	VANCOUVER	WA	98683	13615 SE 37TH ST	3	\$	544.03
114784-070	SCOTT-KEZAR RITA E & KEZAR BRENT	14902 SE NORTHSHORE CR	VANCOUVER	WA	98683	13619 SE 37TH ST	3	\$	544.03
114784-072	KAFOUNDI JOHN P & KAFOUNDI CAMILIA	3590 ROUNDBOTTOM RD	CINCINNATI	OH	45244	13707 SE 37TH ST	3	\$	544.03
114784-074	MCDONALD MATTHEW & GRANDJEAN JEANNINE A TRUSTEE	13711 SE 37TH ST	VANCOUVER	WA	98683	13711 SE 37TH ST	3	\$	544.03
114784-076	ZWAHLEN JACK BARRY & ZWAHLEN SANDRA	13713 SE 37TH ST	VANCOUVER	WA	98683	13713 SE 37TH ST	3	\$	544.03
114784-078	DAWSON AUSTIN CYNTHIA TRUSTEE	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	13715 SE 37TH ST	3	\$	544.03
114784-080	SHARPF LARRY & SHARPF BARBARA	13717 SE 37TH ST	VANCOUVER	WA	98683	13717 SE 37TH ST	3	\$	544.03
114784-082	LAGOOD JEFF M & LAGOOD SHERYL A	4902 DANDY TRL	INDIANAPOLIS	IN	46254	13801 SE 37TH ST	3	\$	544.03
114784-084	INGHAM CHARLES F & INGHAM JOANNE	10243 S FAIRWAY LOOP	YUMA	AZ	85367	13807 SE 37TH ST	3	\$	544.03
114784-086	SCHLOSSER ALAN E	PO BOX 61591	VANCOUVER	WA	98666	13811 SE 37TH ST	3	\$	544.03
114784-088	BRUENER W MICHAEL & DELICH DIANA L TRUSTEES	13813 SE 37TH ST	VANCOUVER	WA	98683	13813 SE 37TH ST	3	\$	544.03
114784-090	DINA JAMES JR & DINA CHIRAPUN	4 FISKE RD	LEXINGTON	MS	2420	3702 SE 139TH AVE	3	\$	544.03
114784-092	STONE KARINA G	PO BOX 6434	VANCOUVER	WA	98668	3706 SE 139TH AVE	3	\$	544.03
114784-094	MCCUDDY MICHAEL L	1111 MAIN ST STE 700	VANCOUVER	WA	98660	3710 SE 139TH AVE	3	\$	544.03
114784-096	DAWSON JAMES & DAWSON DIANNE	3610 SE 139TH AVE	VANCOUVER	WA	98683	3610 SE 139TH AVE	3	\$	544.03

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114784-098	DIEHL JEREMY H & DIEHL CHRISTINA M	13810 SE 37TH ST	VANCOUVER	WA	98683	13810 SE 37TH ST	3	\$	544.03
114784-100	MARR RICHARD C & MARR SHERRY M TRUSTEES	13808 SE 37TH ST	VANCOUVER	WA	98683	13808 SE 37TH ST	3	\$	544.03
114784-102	DELA ROSA JOE ISSAC	13800 SE 37TH ST	VANCOUVER	WA	98683	13800 SE 37TH ST	3	\$	544.03
114784-106	OWEN JAMES P	13718 SE 37TH ST	VANCOUVER	WA	98683	13718 SE 37TH ST	3	\$	544.03
114784-108	HINDMAN JUNE	13714 SE 37TH ST	VANCOUVER	WA	98683	13714 SE 37TH ST	3	\$	544.03
114784-112	REHM ROLAND & REHM BARBARA	13712 SE 37TH ST	VANCOUVER	WA	98683	13712 SE 37TH ST	3	\$	544.03
114784-114	BRADLEY SUSAN G	13708 SE 37TH ST	VANCOUVER	WA	98683	13708 SE 37TH ST	3	\$	544.03
114784-116	MEIWES JOYCE E	13618 SE 37TH ST	VANCOUVER	WA	98683	13618 SE 37TH ST	3	\$	544.03
114784-118	JAMES PHILLIP & JAMES CHRISTINE	310 NW 89TH CIR	VANCOUVER	WA	98665	13614 SE 37TH ST	3	\$	544.03
114784-122	YOUNG BEVERLY L TRUSTEE	13610 SE 37TH ST	VANCOUVER	WA	98683	13610 SE 37TH ST	3	\$	544.03
114784-124	GORMAN MICHAEL	13600 SE 37TH ST	VANCOUVER	WA	98683	13600 SE 37TH ST	3	\$	544.03
114784-212	GAZARINE HASSAN I & GAZARINE DEBORAH	3703 SE 140TH CT	VANCOUVER	WA	98683	3703 SE 140TH CT	3	\$	544.03
114784-216	ELLSWORTH DONALD & ELLSWORTH JANE	3700 SE 140TH COURT	VANCOUVER	WA	98683	3700 SE 140TH CT	3	\$	544.03
114784-218	JONES KEVIN & JONES LORRI M	3611 SE 139TH AVE	VANCOUVER	WA	98684	3611 SE 139TH AVE	3	\$	544.03
114784-256	KUPPERMAN JEFFREY P & KUPPERMAN PATRICIA M	PO BOX 782	MURRIETA	CA	92564	14023 SE 35TH LOOP	3	\$	544.03
114784-258	GUSTAFSON JON OLAS & GUSTAFSON TERESE M	5502 SE WOODHAVEN ST	PORTLAND	OR	97222	14025 SE 35TH LOOP	3	\$	544.03
114784-262	TURNER JAMES N & TURNER RHONDA L	14027 SE 35TH LOOP	VANCOUVER	WA	98683	14027 SE 35TH LOOP	3	\$	544.03
114784-264	BENNINGER KATHLEEN A S TRUSTEE	14029 SE 35TH LOOP	VANCOUVER	WA	98683	14029 SE 35TH LOOP	3	\$	544.03
114784-284	HOPPING JULIA LEA	14020 SE 38TH ST	VANCOUVER	WA	98683	14020 SE 38TH ST	3	\$	544.03
114784-286	BARNES ARTHUR H	14014 SE 38TH ST	VANCOUVER	WA	98683	14014 SE 38TH ST	3	\$	544.03
114784-288	LYSE THOMAS K & LYSE JOANNA J	14008 SE 38TH AVE	VANCOUVER	WA	98683	14008 SE 38TH ST	3	\$	544.03
114784-290	OWEN JAMES G & OWEN MERLEOYD C	14000 SE 38TH ST	VANCOUVER	WA	98683	14000 SE 38TH ST	3	\$	544.03
114784-294	SCHWAB STEVEN E & SCHWAB KATHLEEN S TRUSTEES	13920 SE 38TH ST	VANCOUVER	WA	98683	13920 SE 38TH ST	3	\$	544.03
114784-296	HALL JAMES LEE & HALL VICKI L	13910 SE 38TH ST	VANCOUVER	WA	98683	13910 SE 38TH ST	3	\$	544.03
114784-300	ZIEGLER LADD J	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665		3	\$	544.03
114784-302	BIRCH PETER & BIRCH DEANNA H	PO BOX 87280	VANCOUVER	WA	98687	13915 SE 38TH ST	3	\$	544.03
114784-304	GRATTAN RUSSELL J & ELLIS JEANNETTE M	13921 SE 38TH ST	VANCOUVER	WA	98683	13921 SE 38TH ST	3	\$	544.03
114784-306	LAUBERTH FRANCIS J & LAUBERTH PATRICIA A	14001 SE 38TH ST	VANCOUVER	WA	98683	14001 SE 38TH ST	3	\$	544.03
114784-308	NEPTUNE EVAN E & NEPTUNE MARY P TRUSTEE	14005 SE 38TH ST	VANCOUVER	WA	98683	14005 SE 38TH ST	3	\$	544.03
114784-310	KEYS LIMITED PARTNERSHIP	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	14007 SE 38TH ST	3	\$	544.03
114784-312	SETTLEMIER CAROLINE 50%	PO BOX 1829	WOODLAND	WA	98674	14011 SE 38TH ST	3	\$	544.03
114784-314	BEACOCK SUSAN A	14015 SE 38TH ST	VANCOUVER	WA	98683	14015 SE 38TH ST	3	\$	544.03
114784-316	SPITZNASS RICHARD B & SPITZNASS NANCY L	14101 SE 38TH ST	VANCOUVER	WA	98683	14101 SE 38TH ST	3	\$	544.03
114784-318	LARSON TIMOTHY & LARSON ERICKA	14105 SE 38TH ST	VANCOUVER	WA	98683	14105 SE 38TH ST	3	\$	544.03
114784-692	TEUSCHER VAUGHN W & TEUSCHER CARYN J	3201 SE SILVER SPRINGS DR	VANCOUVER	WA	98683	3201 SE SILVER SPRINGS DR	3	\$	544.03
122113-000	LINDE ERIC & LINDE TAWNIA	16316 E EVERGREEN HWY	VANCOUVER	WA	98683	16316 SE EVERGREEN HWY	3	\$	544.03
122115-000	LAMBERT DANA D	16306 SE EVERGREEN HWY	VANCOUVER	WA	98683	16306 SE EVERGREEN HWY	3	\$	544.03
122132-000	GIBSON CAMERON	16208 SE EVERGREEN HWY	VANCOUVER	WA	98683	16208 SE EVERGREEN HWY	3	\$	544.03
122136-000	MIKHAYLENKO YURIY	16214 SE EVERGREEN HWY	VANCOUVER	WA	98683	16214 SE EVERGREEN HWY	3	\$	544.03
122148-000	NADIROV SVETLANA	2910 BRANDYWINE DR	WEST LINN	OR	97068	4212 SE 159TH CT	3	\$	544.03
122148-005	HARPER ANN BEATRICE TRUSTEE	2910 BRANDYWINE DR	WEST LINN	OR	97068	4206 SE 159TH CT	3	\$	544.03
122148-010	NADIROV SVETLANA	2910 BRANDYWINE DR	WEST LINN	OR	97068	4200 SE 159TH CT	3	\$	544.03
122148-015	THOMAS THOMAS M II & THOMAS PAMELA J TRUSTEES	4116 SE 159TH CT	VANCOUVER	WA	98683	4116 SE 159TH CT	3	\$	544.03
122148-020	DAWSON STEPHEN & DAWSON KATHLEEN	2910 BRANDYWINE DR	WEST LINN	OR	97068	4104 SE 159TH CT	3	\$	544.03
122156-002	MAGISTRALE RICHARD A & MAGISTRALE KAREN	4130 SE 162ND CT	VANCOUVER	WA	98683	4130 SE 162ND CT	3	\$	544.03
122156-004	GREEN BRYAN & GREEN JENNIFER	4124 SE 162ND CT	VANCOUVER	WA	98683	4124 SE 162ND CT	3	\$	544.03
122156-006	WOLFLEY DANIEL ALLEN & WOLFLEY SIDNEE MARIE	4118 SE 162ND COURT	VANCOUVER	WA	98683	4118 SE 162ND CT	3	\$	544.03
122157-005	BACK W D & BACK JONES M E	4009 SE 158TH CT	VANCOUVER	WA	98683	4009 SE 158TH CT	3	\$	544.03
122158-000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683	16012 SE EVERGREEN HWY	3	\$	544.03
122160-000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$	544.03
122161-000	NORWOOD JEAN TRUSTEE	2911 SE VILLAGE LP #269	VANCOUVER	WA	98683	16108 SE EVERGREEN HWY	3	\$	544.03
122163-000	YOON SUK YOUNG & YOON CHUNG SUK	4009 SE 157TH AVE	VANCOUVER	WA	98683	4009 SE 157TH AVE	3	\$	544.03
122168-000	NORWOOD JEAN TRUSTEE	16108 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$	544.03
122174-000	WHITE DAVID & WHITE RENEE	4000 SE 157TH AVE	VANCOUVER	WA	98683	4000 SE 157TH AVE	3	\$	544.03
122175-000	BORITS SIMON & BORITS VESALINA	3921 SE 157TH AVE	VANCOUVER	WA	98683	3921 SE 157TH AVE	3	\$	544.03
122379-000	BROWN AARON W	15210 SE EVERGREEN HWY	VANCOUVER	WA	98683	15210 SE EVERGREEN HWY	3	\$	544.03
122585-015	INMAN DAVID & INMAN MARY	3419 SE 144TH CT	VANCOUVER	WA	98683	3419 SE 144TH CT	3	\$	544.03
122589-000	WOODS LANDING LLC	2909 S PORTSIDE	BOISE	ID	83706	3416 SE RIVERWOOD LN	3	\$	544.03
122606-000	KILLIAN GEORGE H & KILLIAN ELAINE A	3347 SE RIVERWOOD LN	VANCOUVER	WA	98683	3347 SE RIVERWOOD LN	3	\$	544.03
122607-000	BURT ROBERT J & BURT REBECCA TRUSTEE	908 COLLEGE AVE	MENLO PARK	CA	94025		3	\$	544.03
122608-000	ZIEGLER LADD J	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665	3708 SE 139TH AVE	3	\$	544.03
122643-000	LASOF MARK & LASOF JOANNA	PO BOX 873388	VANCOUVER	WA	98687	3420 SE 144TH CT	3	\$	544.03
122652-000	WOOD MARDI TRUSTEE	PO BOX 1048	BOLINAS	CA	94924		3	\$	544.03
126692-000	BLETH PETER C & BLETH RAE ANN TRUSTEE	16420 SE MCGILLIVRAY BLVD #1	VANCOUVER	WA	98683	17005 SE EVERGREEN HWY	3	\$	544.03
126694-004	DAVIDSON BRIAN MICHAEL & CHRISTOPHERSEN ERIN K	4332 SE 166TH CT	VANCOUVER	WA	98683	4332 SE 166TH CT	3	\$	544.03
126694-006	CONDE JON R & CONDE TINA L	4328 SE 166TH CT	VANCOUVER	WA	98683	4328 SE 166TH CT	3	\$	544.03
126694-008	SACKS GEORGE J & SACKS JACKIE L	4324 SE 166TH CT	VANCOUVER	WA	98683	4324 SE 166TH CT	3	\$	544.03
126694-024	GETCH KEVIN T & GETCH JENNIFER R	4305 SE 166TH CT	VANCOUVER	WA	98683	4305 SE 166TH CT	3	\$	544.03
126694-026	COGGAN MARK & BOXWELL ERIN	63088 NE 18TH ST STE 100	BEND	OR	97701	4307 SE 166TH CT	3	\$	544.03
126694-028	PREZKOP EDWARD	1712 NW 114TH ST	VANCOUVER	WA	98685	4309 SE 166TH CT	3	\$	544.03
126694-030	PHILLIPS JENIFER L	4325 SE 166TH CT	VANCOUVER	WA	98683	4325 SE 166TH CT	3	\$	544.03
126695-000	CLEAVELAND DAVID V ETAL	4539 SE 164TH AVE	VANCOUVER	WA	98683	4539 SE 164TH AVE	3	\$	544.03
126714-000	CLEAVELAND JOHN AUMAN	1405 SE 8TH AVE	PORTLAND	OR	97214	4541 SE 164TH AVE	3	\$	544.03
126734-000	STEWART GINGER K 1/3 INT	2917 NE 124TH AVE	VANCOUVER	WA	98682		3	\$	544.03
126737-001	WARNER DAVID R & WARNER CONNIE K	1712 NW 114TH ST	VANCOUVER	WA	98685	4412 SE 169TH CT	3	\$	544.03
126737-002	HELLE ROBERT G & HELLE PATRICIA D	63088 NE 18TH ST STE 100	BEND	OR	97701	4408 SE 169TH CT	3	\$	544.03
126737-006	BERNARD JOHN & BERNARD LAMNAH	63088 NE 18TH ST STE 100	BEND	OR	97701	4407 SE 169TH CT	3	\$	544.03
126737-007	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98683	4411 SE 169TH CT	3	\$	544.03
126737-008	MEIER TODD C & ASSA ANGIE R	4415 SE 169TH CT	VANCOUVER	WA	98683	4415 SE 169TH CT	3	\$	544.03
126738-000	WOLLAM TERRY L & WOLLAM SHIRLEY	4525 SE 164TH AVE	VANCOUVER	WA	98683	4525 SE 164TH AVE	3	\$	544.03
126744-000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227		3	\$	544.03
126746-000	MCDONALD RALPH V (C/S)	17035 SE EVERGREEN HWY	VANCOUVER	WA	98683	17035 SE EVERGREEN HWY	3	\$	544.03

AFFIDAVIT

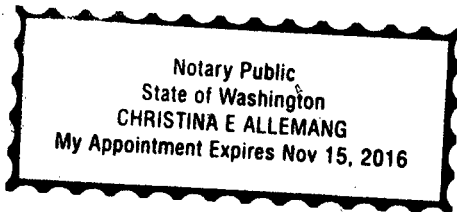
STATE OF WASHINGTON )  
 ) ss.  
COUNTY OF CLARK )

The undersigned affiant, being first duly sworn, on oath deposes and says:

1. My name is R. Lloyd Tyler.
2. I am the duly chosen, qualified and acting City Clerk of the City of Vancouver, Washington.
3. Attached is an Affidavit of Publication of the Notice of Public Hearing held on May 7, 2014.

R. Lloyd Tyler  
(Signature of Affiant)

SUBSCRIBED AND SWORN TO before me this 19<sup>th</sup> day of September 2014.



Christina E. Allemang  
(Print/Type Name) Christina E ALLEMANG  
NOTARY PUBLIC in and for the State of  
Washington, residing at Clark Co.  
My commission expires 11/15/2016

Affidavit of Publication

STATE OF WASHINGTON)

) SS:

County of Clark )

Columbian

CHRISTINA ALLEMANG  
CVAN-CITY VANCOUVER-L  
PO BOX 1995  
VANCOUVER WA 98668-1995

REFERENCE: 70251 LID PHN 5-7-14  
3282294 NOTICE OF HEARING ON

I, the undersigned say,

That I am over the age of eighteen and not interested in the above entitled matter; that I am now, and at all time embraced in the publication herein mentioned, was, the principal clerk of the printer of The Columbian, a daily newspaper printed, published and circulated in the said county and adjudged a newspaper of general circulation by the Superior Court of the County of Clark, State of Washington, under Proceeding No. 802006715; that the advertisement, of which the annexed is a true printed copy, was published in the above-named newspaper on the following dates, to wit:

**NOTICE OF HEARING ON THE  
ASSESSMENT ROLL  
FOR LOCAL IMPROVEMENT  
DISTRICT NO. 545**

YOU ARE NOTIFIED THAT the final assessment roll for Local Improvement District No. 545, which was created to finance certain improvements within the City of Vancouver, is now on file.

You are notified that the Hearing Examiner for the City of Vancouver, Washington will hold a hearing at the City Council Chambers of the Vancouver City Hall at 415 W. 6th Street, 2nd Floor, Vancouver, Washington on Wednesday, May 7, 2014, at 6:00 p.m., which time and place are fixed for hearing of matters relating to such assessment roll. Persons desiring to object to the assessments must make their objections in writing and file them with the City Clerk at or prior to the date of the hearing. Persons filing written objections also may appear at the hearing to state their views. At the hearing, and at the times to which the hearing may be adjourned, the Hearing Examiner will act as a board of equalization for purposes of considering the roll. The Hearing Examiner will consider the objections made and may correct, revise, raise, lower, change or modify the roll or any part thereof.

Date of Notice:  
April 10, 2014; April 17, 2014  
City Clerk  
April 10, 17

506344

PUBLISHED ON: 04/10 04/17

TOTAL COST: 153.93  
FILED ON: 04/17/14

I Certify (or declare) under penalty of perjury that the foregoing is true and correct.

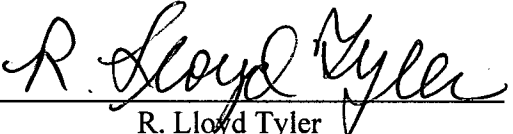
Signature

*Sandra Burkett*

CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is a full, true and correct copy of the excerpts from the minutes of the meeting held on May 7, 2014, which reflects the hearing on the final assessment roll of Local Improvement District No. 545.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver

FINAL ASSESSMENT ROLL

HEARING L.I.D. 545

)  
)  
)  
) ORIGINAL

PUBLIC HEARING  
Regarding East Vancouver  
Train Horn Quiet Zone

\* \* \*

May 7, 2014

415 W. 6th

Council Chambers

Vancouver, Washington

SINEAD R. WILDER, CCR

Court Reporter



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(360)695-5554

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PORTLAND  
(503)245-4552

1 APPEARANCES:

2

3 HEARING EXAMINER:

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6 sharonrice@hearing-examiner.com

7

FOR THE CITY OF VANCOUVER:

8

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9 Engineering & Construction Services Manager  
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BRENT D. BOGER  
13 Assistant Vancouver City Attorney  
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360.487.8500  
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16

ALSO PRESENT: Cynthia Ward  
17 Bond Counsel for the  
City of Vancouver

18

Carrie Lewellen  
19 Treasurer  
City of Vancouver

20

21

22

23

24

25

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23

24

25



1 VANCOUVER, WASHINGTON; WEDNESDAY, MAY 7, 2014

2 6:08 p.m.

3 \* \* \*

4 (Deposition Exhibit Numbers 1-6 marked for  
5 identification.)

6 THE HEARING OFFICER: I will call to order  
7 the Final Assessment Roll Hearing for L.I.D. 545, the  
8 East Vancouver Train Horn Quiet Zone.

9 This meeting is being conducted in the City  
10 Council Chambers in the City of Vancouver on  
11 6th Street. And it is May 7th, 2014.

12 And we were scheduled to open at 6 p.m.  
13 However, as of 6 p.m. no members of public have  
14 appeared. So we took the time to make some  
15 photocopies and get documents ready. And we are  
16 opening the record at 6:08-ish, a little bit late.

17 Still no members of the public have  
18 appeared. So this will probably be a very brief  
19 proceeding -- a fairly brief proceeding.

20 I think what I will do, because there's  
21 nobody here to review the information about the  
22 process, we'll just go ahead and hear from City staff  
23 regarding Mr. Swensen's presentation.

24 And then you can offer the additional  
25 documents you said had come up.

1 MR. SWENSEN: Thank you.

2 THE HEARING OFFICER: Before you start, I  
3 should mention that, before today, you provided me  
4 with some documents. And they've already been marked.

5

6 So could we, for the record -- it is our  
7 staff report, which was labeled as Exhibit 1.

8 Ordinance M-40 -- 4651, which is Exhibit 2.

9 Ordinance -- I'm sorry, Resolution M-3812,  
10 which is 3.

11 A sheet called L.I.D. Detail of Costs,  
12 Exhibit 4.

13 A letter to affected parcel owners from the  
14 City, dated April 14, 2014. That is Exhibit 5.

15 An affidavit of mailing notice, which is  
16 Exhibit 6.

17 And then for the record, I'm Sharon Rice.  
18 I'm the City of Vancouver's Hearing Examiner. City  
19 Council has appointed me to hold this hearing.

20 So now, Mr. Swensen, we'll hear your brief  
21 presentation.

22 MR. SWENSEN: Very good. Thank you,  
23 Examiner Rice.

24 We're very pleased to be at this point in  
25 our project. Our outside work is complete. The

1 routine training horns have stopped. And we are now  
2 on -- we can see the end of this process on the  
3 horizon. We can now finalize the L.I.D., and this  
4 hearing is part of that process.

5 With your permission, I will skip the first  
6 several slides, because there are no members of the  
7 public to recap the project. I think everybody in the  
8 room is pretty familiar -- everyone who is still in  
9 the room is pretty familiar with the project.

10 And I'll skip right to slide number seven.

11 The purpose of the hearing tonight -- we've  
12 had past hearings and -- and listened to testimony  
13 regarding the formation of the L.I.D., the boundaries  
14 of the L.I.D., and in which tier -- which benefit tier  
15 the individual participants are assigned to. So we  
16 had not planned on taking testimony on any of those  
17 items today.

18 We had planned on taking testimony for the  
19 purposes of -- regarding the calculation of the  
20 assessments in each of those tiers.

21 And very quickly, I'd like to go through how  
22 all that occurred.

23 THE HEARING OFFICER: Thank you.

24 MR. SWENSEN: But first, the public  
25 involvement for this process was extensive. We had a

1 very active citizen's committee that was chaired by  
2 Serena Lucy and Robert Parsons. They were extremely  
3 active in making this happen, and very tenacious in  
4 the fact -- this process actually started in 2005.

5 So we're nine years in due process. It was  
6 very convoluted -- and I won't even begin to go  
7 through it all -- that has ended to the point -- ended  
8 up to the point where we are now. So my hat's off to  
9 Roger and Serena for their work on this.

10 We've been through five City Council  
11 workshops; two community open houses; two community  
12 support mailers, that included surveys that they  
13 responded to; two City Council resolutions; three  
14 public hearings, including the one tonight; and there  
15 will be two more public hearings with City Council  
16 before we're all done with this process.

17 Briefly, the tier assessment -- the  
18 assignment of a tier -- assessment tiers, they were  
19 divided in -- participants were divided into three  
20 benefit tiers, based on the amount of noise that they  
21 met or they were anticipated to receive.

22 Considered were the distance from the tracks  
23 and crossings; the local topography, because the hills  
24 or valleys will change the way the sound  
25 characteristics work; proximity to other noise

1 generators, like State Route 14 -- as you get closer  
2 to State Route 14, the benefit diminishes from reduced  
3 train horns because of the overriding noise from State  
4 Route 14; and then also the buildable lots.

5 And the reason I mention that is there was  
6 quite a bit of discussion, when we were assigning the  
7 tiers, about the size of the lots, should those be a  
8 factor in how assessments are made.

9 The determination was made, that regardless  
10 of the size of the lot, the benefit doesn't change.  
11 So we have not considered the size of the lots.

12 This graphic isn't meant to be readable.  
13 What I wanted to show is just basically how the tiers  
14 are laid out.

15 From the upper left to the lower right,  
16 through the middle of the -- of the drawing is the  
17 railroad tracks. On either side of the railroad  
18 tracks in the -- in the rose color are the tier one  
19 assignments. Tier two would be in the green. And  
20 tier three is in the purple. It just shows how all  
21 464 parcels were divided up.

22 Project costs can be divided into five  
23 categories. There were special benefit analyses.  
24 There was two appraisals that were done because of the  
25 length of time this project took. We went and did an

1 appraisal early and another one later.

2 The purpose of the appraisals is to make  
3 sure that the value of the -- the value of the  
4 property after the train horns ceased -- the increase  
5 in value would be greater than the cost of the  
6 project. Which is the statutory requirement for the  
7 founding -- the formation of an L.I.D.

8 The benefit has to be -- the assessed value  
9 has to be -- the delta of the assessed value has to be  
10 greater than the cost of the project.

11 We also hired a sound consultant twice, once  
12 in a general way, and once in a more specific way,  
13 more involved, to help us determine the benefit tiers.

14 There were supportive studies. There were  
15 several traffic studies. And we had to do an  
16 alternatives analysis. During that nine-year period  
17 we went through several different alternatives on how  
18 to make this work.

19 There were the civil engineering design and  
20 construction management costs associated with the  
21 project, as well as the actual construction costs.  
22 And there were also some administrative costs,  
23 including tonight's hearing and other hearings, legal  
24 counsel, public notice, advertising, bond sale costs,  
25 et cetera.

1           Each participant in the L.I.D. was sent a  
2   detailed breakdown of these costs. And they are  
3   included in tonight's staff report as well.

4           Total project costs -- here's the meat and  
5   potatoes of it. Total project costs were \$593,000,  
6   just shy of that. That was 27 percent less than the  
7   estimate -- the last estimate that each participant  
8   received when they -- when they had a chance to cast  
9   an opinion in the survey, yes or no, should we do this  
10   or not. So this is good news. We actually came in  
11   under budget.

12           For each assessment tier, the recommended  
13   assessments are: Tier 1, \$1,813.43 lump sum, or  
14   \$151.75 annually. Tier 2, \$1,269.40 lump sum, or  
15   \$106.22 annually. And Tier 3, \$5,44.03, or \$45.52  
16   annually.

17           Now, an annual assumes a 20-year payback  
18   period and a 5.5 percent interest rate on the bond  
19   rate. So -- and that interest rate won't be set until  
20   the bond is actually sold. So it's just an estimate  
21   right now.

22           THE HEARING OFFICER: Okay.

23           MR. SWENSEN: Going forward, we need to get  
24   City Council to approve the assessment roll and the  
25   rates. That will be held in two meetings, one on

1 May 19th, where it will be a consentage environment;  
2 and another on June 2nd, where it will be a -- open to  
3 public hearing.

4 There will be an opportunity for each of the  
5 partners to pay the lump sum payment without any  
6 interest charges. It will come late summer or early  
7 fall. And there will be a notice and a period of time  
8 where they can make that lump sum payment without  
9 penalty.

10 After that, there will be a sale -- a bond  
11 sale to finance those who wish to finance the project  
12 in annual payments.

13 Annual payments will be billed by the City  
14 every -- annually, late summer, beginning in 2015.

15 And I want to make -- I want to make a note  
16 of this, because there had been some confusion. There  
17 are several partners who have already called the  
18 County Assessor's office, saying, Can I pay this with  
19 my tax bill.

20 This is completely separate from the tax  
21 bill and will be billed by the City ourselves.

22 The total amount can be paid off at any  
23 time. And the assessment does become a lien. It must  
24 be retired with the sale of the property.

25 Before I get into questions, there have been



1 four communications sent to us --

2 THE HEARING OFFICER: Mr. Swensen --

3 MR. SWENSEN: Yes.

4 THE HEARING OFFICER: -- just for the  
5 record, I was going to admit a copy of the Power Point  
6 presentation. And we'll -- I just want to note for  
7 the record, we'll make it Exhibit 7.

8 (Deposition Exhibit Number 7 marked for  
9 identification.)

10 MR. SWENSEN: Okay.

11 THE HEARING OFFICER: Sorry to interrupt  
12 you.

13 MR. SWENSEN: No. No problem.

14 We have received four comments about the  
15 topic of tonight -- well, supposedly about the topic  
16 of tonight's hearing.

17 One of them is from Bruce Melkonian. The  
18 second is from Dan Wolfley. A third is from Michael  
19 and Claudia McDowell. And a fourth is from Michael  
20 and Mary Yee.

21 And I will say that the Yee --  
22 Mr. and Mrs. Yee's comment was something that was  
23 decided in a previous hearing and did not make it into  
24 the assessment. We also need to make that correction.  
25 And that's -- that's not a problem at all.

1 THE HEARING OFFICER: Let's go over that  
2 really quickly.

3 The -- the only document I have that has the  
4 names Michael and Mary Yee on it is from -- an email  
5 from Brooke Porter.

6 MR. SWENSEN: Yes.

7 THE HEARING OFFICER: Could you explain that  
8 quickly.

9 MR. SWENSEN: Yes. She took the telephone  
10 call from Mr. Yee and summarized it for me in the  
11 email.

12 THE HEARING OFFICER: Okay. And what was it  
13 that you said about -- that needed to be corrected  
14 about this comment?

15 MR. SWENSEN: Yes. Thank you.

16 The -- in a previous hearing we talked about  
17 the relative positioning of each participant and  
18 relative tiers. And he -- Mr. Yee came to us and said  
19 he thought he should be in assessed in Tier 2 instead  
20 of Tier 1. Staff looked that over and agreed with  
21 him.

22 THE HEARING OFFICER: Okay.

23 MR. SWENSEN: But that change did not make  
24 it into the assessment roll yet.

25 THE HEARING OFFICER: And that will be

1 corrected?

2 MR. SWENSEN: It will be corrected.

3 THE HEARING OFFICER: So that's a needed  
4 correction.

5 MR. SWENSEN: Yes, ma'am.

6 THE WITNESS: Let me make a quick note about  
7 that.

8 So he goes from Tier 2 to Tier 3?

9 MR. SWENSEN: Tier 1 to Tier 2.

10 THE HEARING OFFICER: Thank you.

11 And I recall, Mr. Yee testified at the  
12 formation hearing.

13 MR. SWENSEN: Yes, ma'am, a year ago.

14 THE HEARING OFFICER: We'll make Mr. Yee's  
15 comment, via Brooke Porter, Exhibit 8, for the record.  
16 And I have two copies of that.

17 I have a -- the Michael and Claudia McDowell  
18 comment, dated April 29th. We'll make that Exhibit 9  
19 to this record.

20 And I have Bruce Melkonian's letter, dated  
21 April 18, 2014. We'll make that Exhibit 10.

22 And if there is a fourth, I believe I  
23 inadvertently received two copies of one document.

24 THE COURT REPORTER: May I interrupt?

25 THE HEARING OFFICER: Yes.

1 THE COURT REPORTER: I have two copies of  
2 the other person.

3 THE HEARING OFFICER: Okay.

4 THE COURT REPORTER: So --

5 THE HEARING OFFICER: Okay. So let's just  
6 swap papers. Let's just swap papers.

7 This comment from Dan Wolfley will now be  
8 Exhibit 11 to the record of the assessment roll  
9 hearing.

10 (Deposition Exhibit Numbers 8-11 marked for  
11 identification.)

12 THE HEARING OFFICER: And these were the  
13 only comments received after notice of the assessment  
14 roll hearing?

15 MR. SWENSEN: Yes, ma'am.

16 THE HEARING OFFICER: And there are no  
17 persons in the audience here tonight who are property  
18 owners who came for the purpose of testifying; is that  
19 correct?

20 Everybody is shaking their heads, yes,  
21 that's correct, meaning they are not property owners  
22 who are here to testify.

23 MR. SWENSEN: If I may --

24 THE HEARING OFFICER: Please.

25 MR. SWENSEN: When you were mentioning the

1 Exhibit Number 5 --

2 THE HEARING OFFICER: Yes.

3 MR. SWENSEN: -- a copy of the letter, that  
4 also contained the notice for tonight's hearing. I  
5 wanted to make sure that was clear.

6 THE HEARING OFFICER: Thank you.

7 And Exhibit 6 is the affidavit of mailing of  
8 that notice?

9 MR. SWENSEN: Yes.

10 THE HEARING OFFICER: Great.

11 Any other -- did I cut you off? Are there  
12 any other things you'd like to offer?

13 MR. SWENSEN: No. Thank you, ma'am.

14 THE HEARING OFFICER: Okay. Again, there  
15 are no members of the public here who want to contest  
16 or add any kind of testimony to the record of the  
17 assessment roll hearing.

18 So because that was the purpose of the  
19 hearing, there's really no reasons to continue this  
20 conversation at this point.

21 MR. SWENSEN: No.

22 THE HEARING OFFICER: Just for the record, I  
23 will be providing a written report to City Council,  
24 based on the documents provided. And also, it will  
25 include reference to the comments that were provided

1     tonight.

2                 As everyone here knows, if this assessment  
3     roll is confirmed by City Council, it will be done by  
4     ordinance. A notice will be published once a week for  
5     two weeks in an official newspaper.

6                 And property owners wishing to file an  
7     appeal from the final assessment will be required to  
8     do some within ten days of the effective date of that  
9     ordinance.

10                And property owners will be notified by the  
11    city treasurer by mail of their payment options.

12                Anything further at this point?

13                MR. SWENSEN: No, not for me.

14                THE HEARING OFFICER: Nothing further from  
15    the City.

16                Then I have no questions. And I believe I  
17    have all the information I need to make the  
18    recommendation to City Council. So I will adjourn the  
19    meeting.

20                MR. SWENSEN: Thank you very much.

21                THE HEARING OFFICER: Thank you.

22                (The hearing concluded at 6:21 p.m.)

23

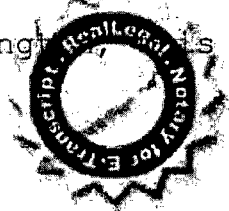
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25

## C E R T I F I C A T E

I, Sinead R. Wilder, a Certified Court Reporter for Washington, pursuant to RCW 5.28.010 authorized to administer oaths and affirmations in and for the State of Washington, do hereby certify that FINAL ASSESSMENT ROLL HEARING, L.I.D. 545 took place before me at the time and place set forth in the caption hereof; that at said time and place I reported in Stenotype all testimony adduced and other oral proceedings had in the foregoing matter; that thereafter my notes were reduced to typewriting under my direction pursuant to Washington Administrative Code 308-14-135, the transcript preparation format guidelines; and that the foregoing transcript, pages 1 through 17, both inclusive, constitutes a full, true and accurate record of all such testimony adduced and oral proceedings had, and of the whole thereof.

Witness my hand and CCR stamp at Vancouver,  
Washington, this 12th of May, 2014.



*Sinead R Wilder*

SINEAD R. WILDER  
Certified Court Reporter  
Certificate No. 3227

Schmitt Reporting & Video, Inc.  
(360) 695-5554 -- (503) 245-4552 -- (855) 695-5554



**City Hall Council Chambers  
415 West 6th Street**

**FINAL ASSESSMENT ROLL HEARING L.I.D. 545  
East Vancouver Train Horn Quiet Zone**

**Conducted by Sharon Rice, Hearing Examiner  
May 7, 2014 - 6 p.m.**

- 1. Call to Order**
- 2. Staff presentation of materials**
- 3. Public Hearing**
  - A. FINAL ASSESSMENT ROLL HEARING L.I.D. 545  
East Vancouver Train Horn Quiet Zone**

Applicant	City of Vancouver, Public Works Department
Location	Residential neighborhoods in east Vancouver north of the Columbia River; east of SE Silver Springs Drive; south of SR-14 (also known as the Lewis and Clark Highway); and, west of approximately SE 169 <sup>th</sup> Court.
Request	The City of Vancouver Council created a Local Improvement District (LID) to fund street improvements which allow for the establishment of a train horn Quiet Zone under Title 49 Code of Federal Regulations Part 222. The Ordinance creating the LID was approved by City Council on May 20th, 2013.

Construction of the street improvements occurred in the fall of 2013, and are now complete. The costs for the project have been finalized, collected and tabulated, and the assessments for each property within the LID have been calculated.



State statute RCW 35.55.070 and RCW 33.44.100 stipulate that a hearing must be held "to equalize said roll and to hear, consider and determine protests and objections against the same." Specifically, a prepared staff report includes information necessary to support the calculations of the assessments for the individual properties within the previously established LID boundary. City Council authorized the hearings examiner to conduct this hearing by a resolution adopted April 7, 2014.

The City is requesting a final assessment roll hearing.

Neighborhood      Old Evergreen Highway; East Old Evergreen Highway

Case Manager      Dan Swensen, Engineering and Construction Services Manager.  
Vancouver Department of Public Works  
([dan.swensen@cityofvancouver.us](mailto:dan.swensen@cityofvancouver.us) - 487-7750)

### **3. Adjourn**

Assistive listening devices are available for the deaf, hard of hearing and general public use. Please notify a staff person if you wish to use one of the devices.

Vancouver City Hall is served by C-Tran Routes 2, 3, 4, 25, 30, 32, 37 and 105. For schedule information, telephone C-Tran, 360-695-0123.



EXHIBIT 1

Staff Report and Recommendation to the Hearing Examiner  
**FINAL ASSESSMENT ROLL HEARING L.I.D. 545**  
**East Vancouver Train Horn Quiet Zone**

**Report Date** April 21, 2014

**Hearing Date** May 7, 2014

**Proposal** To take testimony and to equalize the assessment roll related a Local Improvement District (LID) to fund street improvements for establishment of a train horn Quiet Zone in east Vancouver, and to hear, consider and determine protests and objections against the same.

**Location** Residential neighborhoods in east Vancouver, north of the Columbia River, east of SE Silver Springs Drive, south of SR-14 (also known as the Lewis and Clark Highway), and west of approximately SE 169th Court

**Contact** Dan Swensen, Engineering and Construction Services Manager  
Department of Public Works  
City of Vancouver  
PO Box 1995  
Vancouver WA 98668

**Applicant/  
Property Owner** City of Vancouver  
PO Box 1995  
Vancouver WA 98668

**Staff** Dan Swensen, Engineering and Construction Services Manager  
360-487-7754  
Brent Boger, Assistant City Attorney | 360-487-8500  
Carrie Lewellen, Treasurer and Deputy City Clerk | 360-487-8482

**Staff  
Recommendation** Hold a Final Assessment Roll hearing regarding the Local Improvement District relating to the East Vancouver Train Horn Quiet Zone LID pursuant to RCW sections 35.55.070 and 35.44.100

**SUMMARY** The City of Vancouver Council has passed Ordinance M-4051 to establish a Local Improvement District (LID) to fund street improvements which lead to

the establishment of a train horn Quiet Zone in east Vancouver. The Ordinance was passed on May 20, 2013 (Exhibit 2). Prior to the passage of the Ordinance, a public hearing was conducted before the Hearing Examiner on April 17, 2013. Testimony was taken at that time regarding formation of the LID and the methodology by which properties were assigned to one of three payment tiers, based on the identified noise reduction benefit derived from the project.

Safety improvements to meet the Federal Railroad Administration (FRA) and City of Vancouver (City) requirements for a Quiet Zone occurred in the late summer and early autumn 2013, and are now complete. Costs for the project have been finalized, collected and tabulated, and assessments for each property within the LID have been calculated.

Statutes RCW 35.55.070 and RCW 33.44.100 stipulate that a public hearing "to equalize said roll and to hear, consider and determine protests and objections against the same" must now be held. City Council authorized the Hearings Examiner to conduct this hearing by resolution adopted April 7, 2014. (Exhibit 3) This staff report includes information necessary to support the calculations of the assessments for the individual properties within the previously established LID boundary.

## **PROJECT STATUS**

**LID Boundary** The LID boundary covers approximately 467 parcels lying within residential neighborhoods in the eastern portion of the City of Vancouver north of the Columbia River, east of SE Silver Springs Drive, south of SR-14 (also known as the Lewis and Clark Highway), and west of approximately SE 169th Court.

**Improvements:** The project constructed safety improvements to satisfy requirements promulgated in Federal code to effect the establishment of a train horn Quiet Zone. Funding of these improvements is to be repaid through the establishment of a Local Improvement District (LID).

The City ordered and completed acquisition, design, construction and installation of these improvements in City rights-of-way or easements:

- SE 139th Avenue public crossing: installation of median channelization devices; installation of new and replacement of existing street lights, installation of radar speed sign and other traffic control signs and markings;

- Private crossing: in the vicinity of SE 144th Avenue/ Evergreen Highway intersection: removal of sight obstructions; and installation of enhanced stop signs and related traffic signs and markings;
- SE 147th Avenue public crossing: installation of median channelization devices; installation of new street lights; installation of radar speed sign and other traffic control signs and markings; and
- SE 164th Avenue public crossing: roadway shoulder widening and storm water collection; replacement of adjacent driveway transitions; installation of retaining walls and median channelization devices; and relocation of mailboxes.

## ASSESSMENT METHODOLOGY:

Sound studies assessed the net sound reduction benefits within the LID benefit area and determined relative rates at which sound benefits would accrue. Those benefits were described as decibel (dBA) reductions. Study findings also produced a recommended 'Tiered' assessment methodology based on sound reduction benefits diminishing over distance and physical proximity to the railway tracks. Specifically, dBA reduction benefits are greater for properties in close proximity to railway tracks/crossings. As parcels lose proximity to the tracks/crossings, noise levels decrease and thus benefits of removing this impact diminish.

Two professional sound studies were performed to gather data and provide recommendations.

Resulting study data showed that benefited residents in the project area would receive noise level reductions of 8 to 18 dBA and average noise level reductions of up to 8 dBA during nighttime hours. The studies also determined that due to ambient noise conditions and directionality of train horn blast contours, the primary beneficiaries are to be found in Tier 1 and 2. In Tier 3, noise reductions begin to be counterbalanced with ambient noise levels of SR-14 vehicle and PDX airport traffic. Thus, costs of the LID assessment should be assigned to a greater percent to Tier 1 and Tier 2, compared with Tier 3.

The assessment methodology is:  $\text{PROJECT COST} / \text{SUM} (\text{Tier 1} + (\text{Tier 2} * 0.7) + (\text{Tier 3} * 0.3))$ .

Two separate property value appraisals confirmed that the silencing of the train horns would increase property values more than the project would cost individual property owners – fulfilling statutory LID formation requirements.

The following observations are also noted as findings in the Sound Studies: Based on the actual noise measurements, calculations and amount of attenuation from topography and structural shielding, the different benefit zone tiers can be defined as follows:

**TIER 1:** Front-line receivers directly adjacent to the tracks. These residences receive the most significant sounds reductions in overall routine horn noise levels of greater than 15 to 20 dBA. However, normal locomotive and rail car operations will continue to produce substantial noise impacts. In some instances, quieting routine horns may result in less than 15 dB reduction, but overall noise reductions still determine a Tier 1 category.

**TIER 2:** Tier 2 receivers are residences with some level of shielding from the railway tracks, and therefore, these do not receive substantial levels of noise from locomotives and rail car operations. These Tier 2 receivers do, however, receive significant noise reductions by silencing routine warning horn noise, from 8 to 15 dBA or more. These homes also will experience a typical reduction in rail car noise during nighttime hours of 5 to 8 dBA.

**TIER 3:** Tier 3 receivers will benefit in some reduction in warning horn noise, less than 10 dBA. In addition, these homes will experience a slight reduction of up to 3 to 5 dBA in overall noise levels.

#### **ASSESSMENTS:**

Total estimated cost for this Quiet Zone project was estimated at \$818,378 in January 2013. Actual final costs for the project totaled \$592,993 – more than 27 % less than originally estimated costs. These costs are described in detail in Exhibit 4.

The assessments shall be for the sole purpose of payment into such Local Improvement District bond fund as specified by the Vancouver City Council for payment of these bonds, to be issued to defray costs of the project safety improvements.

Determination of the Assessment Methodology was based on field and scientific studies of train horn noise levels within the study area. Assessments are specifically correlated to individual parcels based on distance to public street/railway crossings and reductions in decibel noise levels, comparing ambient sound levels with and without the sounding of train horns, particularly at night. The LID Assessment is proportioned into three Tiers based upon the benefits received as a result of the Quiet Zone.

The actual proposed final assessment for each parcel with the three assessment tiers, along with corresponding January 2013 estimates are as follows:

Assessment Tier	Estimated Assessment 1/10/2013 (rounded)	Recommended Final Assessment (rounded)
Tier 1	\$2,475	\$1,814
Tier 2	\$1,733	\$1,269
Tier 3	\$743	\$544

## PUBLIC PROCESS

The history of developing community support for the East Vancouver Train Horn Quiet Zone through funding by benefitting residences began in 2004. Beginning in 2004, City staff began monitoring pending changes to federal laws, which ultimately established the current statutes and rules that regulate the routine sounding of train horns at public street railroad crossings. In 2005, City staff completed a first round of technical studies. In May 2005, staff recommended implementation of train horn quiet zones in Vancouver and stated that "should project proponents wish to pursue the THQZ, staff recommends that Project proponent establish a Local Improvement District (LID)" to fund necessary safety improvements. Property owner outreach and a community forum were held regarding this recommendation and notice of the final staff report was distributed to interested residents and neighborhood associations.

Since 2008, staff has been working with the East Vancouver Train Horn Noise Advisory Committee (Committee) to establish a Quiet Zone and fully communicate the LID formation processes with east Vancouver residents, especially those who benefit from the silencing of routine train horns. In the summer of 2009, the City and Committee circulated both a survey and petition to gauge support for establishment of an LID for resident self-funding of the required Quiet Zone gate equipment. A public information meeting was also held in conjunction with this effort. Of the 469 properties contacted, 298 (64 %) responded to the survey/petition. Of those 298 responders:

- 240 (81%) favored establishing an LID
- 48 (16%) opposed the LID
- 10 (3%) were Undecided

Between 2010 and early 2012, City staff worked with the FRA and Burlington Northern Santa Fe (BNSF) to resolve project issues. The City submitted a Waiver application to the FRA which requested regulatory relief under 49 CFR 222.25(b)(1) on Nov. 10, 2010. The FRA

granted approval of the Waiver application on April 12, 2011. This relief and other evaluations allowed for re-engineering of the project, which commenced in late 2011. Final plans for the project were developed in earnest through year 2012.

In partnership with the Committee, a second round of public engagement took place in early 2013. A second resident survey and informational packet was distributed to 467 properties within the proposed LID boundary in January, and a public information meeting was held on Feb. 6, 2013. Of the total 467 residential properties surveyed, 279 (59 %) responded. Of those 279 responders:

- 225 (81%) supported form an LID
- 54 (19%) opposed the LID

On April 17, 2013, a public hearing was held in front of a Hearings Examiner for the purpose of taking testimony regarding formation of the LID and assignment of LID participants into the three benefit tiers. The less than five comments and/or objections raised were addressed by staff.

On May 20, 2013, the City Council approved Ordinance M-4051 establishing the LID and assigning LID participants into three benefit tiers.

On April 7, 2014, a mailing was sent to all LID participants. This mailing contained a project status report, formal notice of the public hearing on May 7, 2014, notice of the estimated proposed final assessments, calculated monthly payments available for 20-year financing based upon the proposed final assessment, and a detailed cost review of the safety improvements resulting in the proposed final assessment. (Exhibits 5 and 6)

**RECOMMENDATION** Staff recommends this public hearing to accept testimony regarding the finalization of the assessment roll for LID 545 relating to funding for street, signing and lighting safety improvements necessary for establishment of the East Vancouver Train Horn Quiet Zone.

Please note: All public processes required to reach this stage in the LID process, including testimony regarding LID formation and assignment of participants into benefit tiers, have been fulfilled. Future City steps include: 1) request for City Council first/second readings and a public hearing of an Ordinance confirming final assessment roll and levying final assessment and 2) request for City Council first/second readings and a public hearing for an Ordinance authorizing the issuance of an assessment bond.

## EXHIBITS

1. Staff Report
2. City of Vancouver Ordinance M-4051 establishing LID 545
3. City Council Resolution Number M-3812 setting a date for the May 7, 2014 final assessment roll hearing and authorizing a hearing examiner to conduct that hearing
4. Detail of how the final costs for the LID assessment were calculated
5. Copy of the notice of the May 7, 2014 hearing sent to all LID participants.
6. Affidavit of mailing of the May 7, 2014 public hearing notice.



05/13/13  
05/20/13

ORDINANCE NO. M-4657

AN ORDINANCE of the City of Vancouver, Washington, ordering certain local improvements and creating a local improvement district; providing for the payment of the cost of such improvements by special assessments; creating a local improvement district fund; and providing for the issuance and sale of local improvement district bonds and interim financing warrants or notes.

WHEREAS, on March 18, 2013, the City Council of the City of Vancouver, Washington (the "City") adopted Resolution No. M-3789 declaring its intention to order certain local improvements within the City and to create a local improvement district; and

WHEREAS, the proposed improvements are within the 2013-2018 Transportation Improvement Program of the City; and

WHEREAS, an environmental review of the proposed improvements has been undertaken; and

WHEREAS, a hearing was held on April 17, 2013, after notice as provided by law, and after discussion of the proposed improvements and due consideration thereof and of all objections thereto, the Council has determined to order the local improvements described below and to create a local improvement district; and

WHEREAS, estimates of the costs and expenses of the proposed improvements, a description of the boundaries of the district, a statement of what portion of the costs and expenses of the improvements would be borne by the property within the proposed district, and a

diagram showing the lots, tracts and parcels to be benefited and other information pertaining to the proposed district, have been filed with the City Clerk and certified to the City Council;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF VANCOUVER, WASHINGTON as follows:

Section 1. The City shall acquire, construct and install the following improvements within the following described areas of the City:

- SE 139<sup>th</sup> Avenue public crossing (090090W): installation of median channelization devices; installation of new and replacement of existing street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work;
- Private crossing (090091D) in the vicinity of SE 144<sup>th</sup> Avenue / Evergreen Highway intersection: removal of sight obstructions and installation of enhanced stop signs and related traffic signs and markings;
- SE 147<sup>th</sup> Avenue public crossing (090092K): installation of median channelization devices; installation of new street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work; and
- SE 164<sup>th</sup> Avenue public crossing (090093S): roadway shoulder widening and stormwater collection, replace adjacent driveway transitions, installation of retaining walls, installation of median channelization devices, incidental maintenance and mailbox relocation.

The foregoing improvements are hereafter referred to as the "Improvements."

Section 2. The plans and specifications for the Improvements, as prepared by the Manager of Engineering and Construction Services of the City, and now on file in the City

Clerk's office, are hereby adopted and approved. The Improvements, when completed, shall be in accordance with said plans, the provisions of this ordinance and any other ordinances as hereafter may be adopted in connection herewith; provided, however, that changes in detail of such plans that do not significantly alter the scope or costs of the Improvements will not require further approval.

Section 3. The City Council has received and reviewed the record or proceedings from the public hearing on the formation of LID No. 545, including the recommended dispositions of protests set forth on Exhibit A. The City Council approves the recommended dispositions set forth in Exhibit A.

Section 4. There is hereby established a local improvement district of the City to be known as "Local Improvement District No. 545" (herein referred to as "LID No. 545"). The boundaries of LID No. 545 shall be as described in Exhibit B attached hereto and incorporated herein by this reference which reflect changes, if any, from Exhibit A. It is hereby found that the above-described boundaries embrace as nearly as practicable all the property specially benefited by the Improvements.

Section 5. The total cost and expense of the Improvements thereto is estimated to be \$818,340, of which 100% shall be borne by and assessed against the property within LID No. 545 specially benefited by the Improvements. The City shall levy and collect the special assessments on the basis of the special benefit of the improvements as a whole to the properties within the entire LID No. 545 and/or on the basis of the benefit of each unit of the improvements to the properties specially benefited, as determined by the following calculation methodology:

- The City finds it is in the best interests of the City not to use the zone and termini assessment basis as described in RCW 35.44.030.

- As permitted by RCW 35.44.047, the assessment for LID No. 545 is based on special benefits that will be accrued to three tiers that are contoured based on distance and tied to decibel level noise reductions.
- The assessment methodology is:  $\text{PROJECT COST} / \text{SUM} (\text{Tier 1} + (\text{Tier 2} * 0.7) + (\text{Tier 3} * 0.3))$ . The corresponding assessment tiers are more fully described in Exhibit C.

Section 6. Upon completion of the Improvements, an assessment roll shall be prepared and, after notice and hearing in the manner provided by law, an assessment roll shall be confirmed. Assessments not paid within the 30-day prepayment period provided by law shall be payable in installments and the City shall issue improvement district bonds payable from such unpaid installments. The number of years said installments shall run, the dates of payment of the same and the rate of interest that the unpaid installments shall bear shall be as hereafter fixed by ordinance

Section 7. The City maintains a Transportation Capital Fund, for the payment of capital costs incurred for LID No. 545. All of the assessments collected in LID No. 545 shall be paid into the City's LID Fund 250 as and when directed by the ordinance confirming the assessment roll. All moneys received from the sale of bonds, notes and warrants drawn on the Transportation Capital Fund shall be deposited into said Transportation Capital Fund, and applied solely in payment of the costs and expenses of the Improvements

Section 8. Pending the issuance of local improvement district bonds, the City may, for the purpose of meeting any and all costs and expenses of constructing the Improvements for which funds are not otherwise available, as the same are installed prior to the sale of the bonds, utilize an interfund loan, or issue local improvement district bond anticipation notes pursuant to

RCW Ch. 39.50, bearing interest at a variable rate with such terms as may hereafter be established by the Treasurer. Such interim warrants or notes or interfund loan, together with the interest due thereon to the date of delivery of the bonds, shall be redeemed and retired from the proceeds of the sale of local improvement district bonds or prepayments of assessments. Such warrants or notes shall be issued in an aggregate principal amount not in excess of the cost and expense of the Improvements

Section 9. It is the intent of the City to reimburse all or a portion of the costs of the improvements described in Section 1 with the proceeds of bonds to be issued by the City (the "Reimbursement Bonds") the interest on which is excludable from gross income under Section 103 of the Internal Revenue Code of 1986, as amended. The maximum principal amount of Reimbursement Bonds expected to be issued is \$900,000. The expenditures with respect to which the City reasonably expects to be reimbursed from the proceeds of Reimbursement Bonds will be made from the Transportation Capital Fund. This declaration of official intention is made pursuant to Treasury Regulation Section 1.150-2.

Section 10. This ordinance shall be effective 30 days from and after the date of its final passage and publication as provided by law.

ADOPTED by the City Council of the City of Vancouver, Washington, at a regular meeting thereof held this 20th day of May, 2013.

Read first time: May 13, 2013

Ayes: 7

Nays: 0

Absent: 0

Councilmembers Tunay, Hansen, Brulman,  
Smith, Stewart, Meyer Leavitt

Councilmembers

Councilmembers

Read second time: May 20, 2013

PASSED by the following vote:

Ayes: 7

Councilmembers

Tunay, Hansen, Burman,  
Smith, Stewart, Harris, Mayor  
Leavitt

Nays: 0

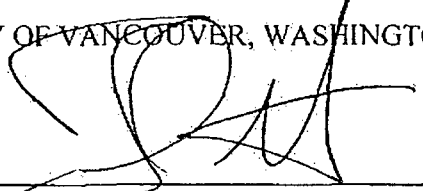
Councilmembers

Absent: 0

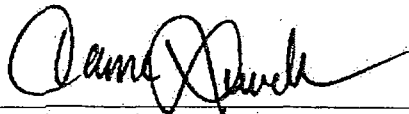
Councilmembers

SIGNED this 20th day of May, 2013.

CITY OF VANCOUVER, WASHINGTON

  
\_\_\_\_\_  
Timothy D. Leavitt, Mayor

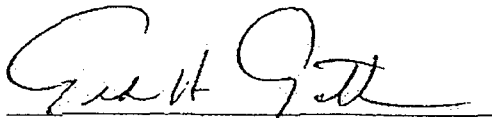
Attest:



R. Lloyd Tyler, City Clerk

By: Carrie Lewellen, Deputy City Clerk

Approved as to form:

  
\_\_\_\_\_  
Ted H. Gathe, City Attorney

SUMMARY

ORDINANCE NO. M-4051

AN ORDINANCE of the City of Vancouver, Washington, ordering certain local improvements and creating a local improvement district; providing for the payment of the cost of such improvements by special assessments; creating a local improvement district fund; and providing for the issuance and sale of local improvement district bonds and interim financing warrants or notes.

The full text of this ordinance will be mailed upon request. Contact Raelyn McJilton, Records Officer at 487-8711, or via [www.cityofvancouver.us](http://www.cityofvancouver.us) (Go to City Government and Public Records).

EXHIBIT 2  
7/7

04/07/14

CITY OF VANCOUVER, WASHINGTON

RESOLUTION NO. M-3812

A RESOLUTION of the City Council of the City of Vancouver, Washington, fixing a time and date for a hearing on the final assessment roll for Local Improvement District No. 545.

WHEREAS, the City Council of the City of Vancouver, Washington (the "City") adopted Resolution No. M-3789 on March 18, 2013, declaring its intention to order certain local improvements within the City and to create a local improvement district; and

WHEREAS, on April 17, 2013, a hearing was held and after due consideration the Council passed Ordinance No. M-4051, on May 20, 2013, ordering the improvements and creating Local Improvement District No. 545 ("LID No. 545"); and

WHEREAS, the improvements within LID No. 545 have now been completed and the assessment roll for LID No. 545 has been filed with the City Clerk;

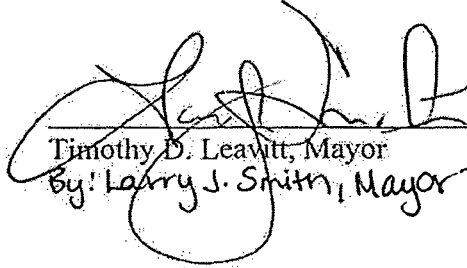
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF VANCOUVER, WASHINGTON, as follows:

A hearing on the final assessment roll for LID No. 545 shall be held at 6:00 p.m. on May 7, 2014, in the Council Chambers of the City Hall at 415 W. 6th Street, 2nd Floor, Vancouver, Washington. The hearing will be conducted by a hearing examiner. All persons who may desire to object to the assessments are hereby notified to appear and present such objections at such hearing. The City Clerk is hereby directed to give notice of said hearing once a week for two consecutive weeks, with the date of the last publication to be at least fifteen days prior to the date of said hearing, and to mail a notice of such hearing at least fifteen days before

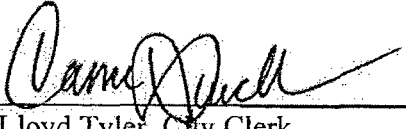


the date thereof, to each owner or reputed owner of any lot, tract, parcel of land, or other property in LID No. 545, at the address shown on the tax rolls of the Clark County Treasurer.

ADOPTED at a regular open meeting of the City Council of the City of Vancouver, Washington, held on the 7th day of April, 2014.

  
Timothy D. Leavitt, Mayor  
By: Larry J. Smith, Mayor Pro Tem

ATTEST:

  
R. Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk

Approved as to form:

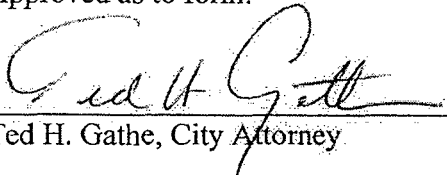
  
Ted H. Gathe, City Attorney

EXHIBIT 3  
2/3

CERTIFICATE

I, the undersigned, City Clerk of the City Council, of the City of Vancouver, Washington (the "City") and keeper of the records of the City Council (the "City Council"), DO HEREBY CERTIFY:

1. That the attached Resolution is a true and correct copy of Resolution No. M-3012 of the City Council (the "Resolution"), duly adopted at a regular meeting thereof held on the 7th day of April, 2014.

2. That said meeting was duly convened and held in all respects in accordance with law, and to the extent required by law, due and proper notice of such meeting was given; that a legal quorum was present throughout the meeting and a legally sufficient number of members of the City Council voted in the proper manner for the adoption of the Resolution; that all other requirements and proceedings incident to the proper adoption of the Resolution have been duly fulfilled, carried out and otherwise observed; and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand this 7th day of April, 2014.


  
\_\_\_\_\_  
Deputy City Clerk

EXHIBIT 3  
3/3

# LID - Detail of Costs

Final Costs before Final Assessment Hearings

as of:

3/24/2014

The purpose of this outline of project costs is to estimate the full cost that will be calculated upon establishment of the final assessment roll and corresponding fee for the implementation of the proposed train horn quiet zone in East Vancouver. The final "per-lot cost" and corresponding "LID Assessment" is based on actual costs incurred and will be established subject to a public hearing and final City Council action.

	Estimated Costs as of 1/10/2013	Actual Costs as of 3/13/2014	
<b>Construction Costs</b>			
139th Avenue	\$82,000		
144th Avenue	\$20,000		
147th Avenue	\$105,000		
164th Avenue	\$290,000		
Construction Subtotal	\$497,000	\$308,302	
Contract PE During Construction	\$20,000	\$1,814	
COV Survey/CN Admin	\$50,000	\$32,303	
<b>Special Benefit Analysis (supportive studies)</b>			
Appraiser			
- Study 1	\$12,870	\$12,870	
- Study 2	\$13,750	\$13,725	
- Land Study			
- Study 1	\$3,720	\$3,720	
- Study 2	\$9,000	\$8,970	
Other Technical Studies (traffic, other)	\$12,000	\$16,516	
Design Engineering			
- Engineering Contract	\$110,000	\$92,708	
<b>Administrative Costs</b>			
Hearings Examiner	Not Estimated	\$3,800	
Legal Counsel	\$10,000	\$25,000	
Guarantee Fund (10% of bond issuance)	\$80,038	\$54,000	
Bond Sale Costs	Not Estimated	\$15,000	
Public Notice Advertising	Not Estimated	\$3,000	
Pre-bond short term loan interest	Not Estimated	\$1,265	
<b>Sub Total of BASE Costs</b>	<b>\$818,378</b>	<b>\$592,993</b>	27% less than 1/10/2013 estimate
<b>Finance / Interest Costs</b>			
Finance Interest (total)	\$346,118	\$399,432	See General Note for Rate information
<b>Total of BASE Costs and Finance Costs</b>	<b>\$1,164,496</b>	<b>\$992,425</b>	

## General Notes:

Finance Charges are estimated using a current 5.5% place-holder for the actual interest rate that will be realized when the bonds are sold. Interest rate used in 1/10/2013 estimate was 3.75%

No City staff costs prior to the actual construction of the project are included. Those costs were paid by the City of Vancouver.

Special Benefit Analysis are those studies that were completed to support the LID method and preparation of final assessment roll. Actual costs to be included in LID Assessment are the actual costs incurred for labor and materials in preparation of the special studies.

Guarantee Fund is established for the statutory purpose of guaranteeing the payment of the LID fund's local improvement warrants or other short terms obligations which are issued to pay for any local improvement order by the LID ordinance.

EXHIBIT 11



April 14, 2014

Dear Neighbor,

The City of Vancouver worked with a citizen's group and the Federal Railroad Administration (FRA) to establish a quiet zone in east Vancouver and end the practice of the routine sounding of train horns in your neighborhood, as you may recall. We are very pleased that the routine sounding of horns stopped in October of last year.

Part of the process to establish the quiet zone involved the construction of safety improvements at four rail crossings: Southeast 139th Avenue, Southeast 144th Avenue (private), Southeast 147th Avenue and Southeast 164th Avenue. As was recommended by the citizen's group, a Local Improvement District (LID) was approved by the City to serve as the funding mechanism to construct and install the safety improvements that were required.

In January of 2013, the City sent out a survey to all property owners that are in the benefit boundaries for the proposed LID along with a detailed package of information explaining the project, its history and the proposed LID costs and payment shares. That was followed by another mailing in late March of 2013 with additional information concerning the proposed LID, including details about a public hearing that was held on April 17, 2013. Those mailing materials and other information can be found on the City's website at [www.cityofvancouver.us/trainhorns/east](http://www.cityofvancouver.us/trainhorns/east). The response to the survey and testimony at the public hearing showed that the majority of the proposed LID participants wanted to form the LID to establish the quiet zone. Based on the survey responses and public testimony, the Vancouver City Council voted unanimously on May 20, 2013, to form the LID and authorize the construction of the required safety improvements.

The construction of the improvements was started in the summer of 2013, and the routine horns stopped blowing on October 17, 2013, after construction was completed and the quiet zone received final certification by the FRA.

After construction was complete, the administrative work of finalizing and summarizing all of the costs, calculating the assessments for the three benefit tiers and beginning the procedural process of finalizing the LID began.

The details for your property are as follows:

- Parcel Number: [Parcel]
- Owner Name: [Owner]
- Owner Mailing Address: [Mailing Address]  
[City], [State] [Zip1]
- Parcel Site Address: [Property Address]
- Benefit Tier: [Tier]
- Final Assessment: [Final Assessment]

The finalized assessment amount for your tier is shown. This is the amount you will need to pay in a lump sum if you wish to avoid any finance charges. The lump sum payment is currently scheduled to be due by approximately the middle of August. You will be mailed another notice prior to that time detailing the lump sum payment option and confirming the payment deadline. If you choose to finance the assessment, we have shown an estimate in the attachment of what the annual payments would be per lot in each tier. The interest rate is estimated currently at 5.5 percent, but will be set upon the issuance of the bond that will be used to finance the project.

In the attached documents, you will also find details of the improvements that established the project costs. We are very pleased to report that due to favorable construction bids and good project oversight, the final project costs came in approximately 27 percent lower than what was estimated in 2013, with approval of the LID formation. The final assessments, which are recommended for Council adoption, have been reduced accordingly.

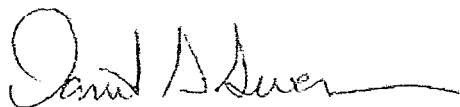
For a discussion of how the benefit tiers were established, please go to [www.cityofvancouver.us/trainhorns/east](http://www.cityofvancouver.us/trainhorns/east), or call Dan Swensen, Engineering and Construction Services Manager, at 360-487-7750 to have a printed copy of the materials mailed to you.

A public hearing will be held in the City Council Chambers at Vancouver City Hall, 415 W. Sixth Street. The hearing will be held at 6 p.m., Wednesday, May 7, 2014, for the purpose of hearing testimony regarding the way in which the assessments have been calculated.

Testimony regarding the establishment of the LID in general and the division of the participants into the three tiers of benefit has already been taken, and as such, won't be the subject of the May 7 hearing.

This has been a long effort to increase the livability for residents living along or near Southeast Evergreen Highway. With the help of numerous active and involved neighbors, the Federal Railroad Administration and a small team of City staff, we are pleased with the outcome we have achieved together and to be in the final stages of this project.

Sincerely,



Daniel S. Swensen, P.E.  
Engineering and Construction Services Manager  
Department of Public Works  
360-487-7750  
[dan.swensen@cityofvancouver.us](mailto:dan.swensen@cityofvancouver.us)

### **PUBLIC HEARING**

#### **Notice of Hearing on LID Assessment Roll**

6 p.m.

Wednesday, May 7, 2014

Vancouver City Hall, Council Chambers, 2nd Floor  
415 W. Sixth Street, Vancouver, WA.

EXHIBIT 5  
2/5

**NOTICE OF HEARING ON THE ASSESSMENT ROLL  
FOR LOCAL IMPROVEMENT DISTRICT NO. 545**

YOU ARE NOTIFIED THAT the final assessment roll for Local Improvement District No. 545, which was created to finance certain improvements within the City of Vancouver, is now on file.

You are notified that the Hearing Examiner for the City of Vancouver, Washington will hold a hearing at the City Council Chambers of the Vancouver City Hall at 415 W. 6th Street, 2nd Floor, Vancouver, Washington on Wednesday, May 7, 2014, at 6 p.m., which time and place are fixed for hearing of matters relating to such assessment roll. Persons desiring to object to the assessments must make their objections in writing and file them with the City Clerk at or prior to the date of the hearing. Persons filing written objections also may appear at the hearing to state their views. At the hearing, and at the times to which the hearing may be adjourned, the Hearing Examiner will act as a board of equalization for purposes of considering the roll. The Hearing Examiner will consider the objections made and may correct, revise, raise, lower, change or modify the roll or any part thereof.

The estimated amount of the cost and expense of such improvements constructed in LID No. 545 proposed to be borne by and assessed against the described lot, tract or parcel of land located in Vancouver, Washington, of which you are the owner or reputed owner as shown on the tax rolls of the Clark County Treasurer, is as stated below.



Lloyd Tyler, City Clerk

By: Carrie Lewellen, Deputy City Clerk

Name of Owner:

[Owner]

Legal Description of Property:

Clark County Assessor's Parcel Number [Parcel]

Amount of Final Assessment:

[Final Assessment]

EXHIBIT 5  
3/5

# East Side Train Horn Quiet Zone

## LID Assessment Per-Lot - FINAL

Total Project Cost = \$592,993\* With complete financing = \$992,425  
Lot Inventory = 464\*\*

# Payment

Payment Options - Per Lot			
	20-Year Term		Lump Sum (Assessment Amount)
	Annual Payment ****	Total: 20-year Payments	Total Single Payment
Tier 1 ***	\$151.75	\$3,034.94	\$1,813.43
Tier 2 ***	\$106.22	\$2,124.46	\$1,269.40
Tier 3 ***	\$45.52	\$910.48	\$544.03

### NOTES:

Residents will have the option to pay the ASSESSMENT in a one-time lump-sum payment if desired. The actual one-time costs are estimated as follows:

- Tier 1 = \$1,813.43
- Tier 2 = \$1,269.40
- Tier 3 = \$544.03

### General References:

\* - Refer to LID - Detail of Costs outline for detailed cost breakdown.

\*\* - Lots include all units and lots; based on February 2014 County Assessor inventory

\*\*\* - Tier allocation based on 2012 Sound Study

\*\*\*\* - Annual Cost based on a 20-year amortization schedule for financing of project costs (ESTIMATES are rounded to the nearest dollar). This figure includes annual finance interest costs of 5.5% which are subject to change based on market conditions at the time of bond sale.

### Disclosures:

Costs and assumptions subject to preparation of final LID Assessment Roll and approval at Vancouver City Council public hearing.

The FINAL per lot assessment (lump sum payment costs) represents a 27% cost reduction from those listed as preliminary estimates in the January 18, 2013 survey mailer.

EXHIBIT 5  
4/5

# LID - Detail of Costs

Final Costs before Final Assessment Hearings

as of:

3/24/2014

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47th Avenue	\$105,000		
64th Avenue	\$290,000		
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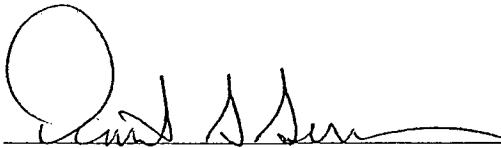
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EXHIBIT 5 5/5

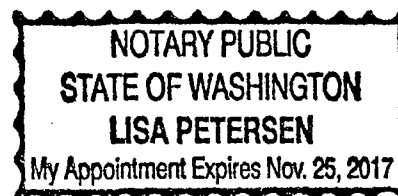


## AFFIDAVIT OF MAILING

I, DANIEL S. SWANSEN, being first duly sworn on oath deposes and says that on APRIL 11, 2014, I deposited in the United States Mail at the City of Vancouver, Washington, postage prepaid, a copy of the Notice to all Property Owners within Local Improvement District No. 545 in the City of Vancouver, of hearings on the assessment roll. Also attached is the list of names and addresses of the property owners to whom this notice was mailed.

  
Signature of Person Mailing Notice

SUBSCRIBED AND SWORN TO before me this 11 day of April, 2014.



Lisa Petersen  
(Print/Type Name) Lisa Petersen  
NOTARY PUBLIC in and for the State of  
Washington, residing at Clark Co, WA  
My commission expires 11-25-17

EXHIBIT 6  
1/6

LID 545 FINAL ASSESSMENT ROLL

ARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
91540-000	ZHANG JIEBIN	2736 SE 109TH AVE	PORTLAND	OR	97266			
92008-002	ZETA ODELOM M & ZETA MARIA L	15001 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15001 SE EVERGREEN HWY	1	\$ 1,813.43
92-004	WASTRADOWSKI BEVERLY J & WASTRADOWSKI ARTHUR C	15003 SE EVERGREEN HWY	VANCOUVER	WA	98683	15003 SE EVERGREEN HWY	1	\$ 1,813.43
93-006	WATANABE ALVIN & WATANABE TAMARA	15013 SE EVERGREEN HWY	VANCOUVER	WA	98683	15013 SE EVERGREEN HWY	1	\$ 1,813.43
93-008-008	MACAULAY KERMIT & BLIX ANN	15103 SE EVERGREEN HWY	VANCOUVER	WA	98683	15103 SE EVERGREEN HWY	1	\$ 1,813.43
92008-010	HAWKINS SHANNON K TRUSTEE	15133 SE EVERGREEN HWY	VANCOUVER	WA	98683	15133 SE EVERGREEN HWY	1	\$ 1,813.43
92008-012	ALIKIN VICTOR G	15207 SE EVERGREEN HWY	VANCOUVER	WA	98683	15207 SE EVERGREEN HWY	1	\$ 1,813.43
92008-013	DOLAN JOHN & DOLAN VIOLET	15201 SE EVERGREEN HWY	VANCOUVER	WA	98683	15201 SE EVERGREEN HWY	1	\$ 1,813.43
92008-014	GOULD RYAN & GOULD KRISTEN ELIZABETH ANDERSON	15209 SE EVERGREEN HWY	VANCOUVER	WA	98683	15209 SE EVERGREEN HWY	1	\$ 1,813.43
92008-016	EZAT-PANAH KAMRAN & EZAT-PANAH STEPHANIE	15301 SE EVERGREEN HWY	VANCOUVER	WA	98683	15301 SE EVERGREEN HWY	1	\$ 1,813.43
92008-018	FOSTER BARBARA K TRUSTEE	15313 SE EVERGREEN HWY	VANCOUVER	WA	98683	15313 SE EVERGREEN HWY	1	\$ 1,813.43
92008-019	TRIPP ROBERT ROLAN & TRIPP SUSAN L	15315 SE EVERGREEN HWY	VANCOUVER	WA	98683	15315 SE EVERGREEN HWY	1	\$ 1,813.43
92008-068	PARSONS ROGER & PARSONS LAURIE	14804 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14804 SE NORTHSHORE CIR	1	\$ 1,813.43
92005-070	NAUGHTON JAMES & NAUGHTON PAULA TRUSTEE	14805 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14805 SE NORTHSHORE CIR	1	\$ 1,813.43
92008-072	BONAWITZ JOE S & BONAWITZ JOANN TRUSTEE	14807 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14807 SE NORTHSHORE CIR	1	\$ 1,813.43
92008-074	SCHROEDER STEPHEN M & SCHROEDER KRISTIE M	14811 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14811 SE NORTHSHORE CIR	1	\$ 1,813.43
92008-076	FAKHOURY OMAR J & FAKHOURY GHADA C	14819 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14819 SE NORTHSHORE CIR	1	\$ 1,813.43
92008-082	LEE LANEIL A & LEE LANEILLE TRUSTEES	3810 SE RIVERCREST AVE	VANCOUVER	WA	98663	3810 SE RIVERCREST AVE	1	\$ 1,813.43
92008-112	HIGGINS MICHAEL & HIGGINS MARY	14608 SE 36TH CIR	VANCOUVER	WA	98683	14608 SE 36TH CIR	1	\$ 1,813.43
92008-114	WEINSTEIN JEFFREY & WEINSTEIN SHERRI	4708 B NC THURSTON WAY	VANCOUVER	WA	98662	14609 SE 36TH CIR	1	\$ 1,813.43
92008-118	NEUPERT KAROLYI & GORDON BARRY	3612 SE 147TH CT	VANCOUVER	WA	98683	3612 SE 147TH CT	1	\$ 1,813.43
92008-120	OK CAPITAL LLC	PO BOX 579	CENTRALIA	WA	98531	3707 SE 147TH CT	1	\$ 1,813.43
92008-192	HOWARD KAC TRUSTEE	14519 SE RIVERSHORE DR	VANCOUVER	WA	98683	14519 SE RIVERSHORE DR	1	\$ 1,813.43
2008-192	ANDERSON DALE E & ANDERSON LELA L	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	14607 SE RIVERSHORE DR	1	\$ 1,813.43
2008-194	DEFREES MICHAEL & DEFREES CRISTI D	14657 SE RIVERSHORE DR	VANCOUVER	WA	98683	14657 SE RIVERSHORE DR	1	\$ 1,813.43
2008-196	ANDERSON DALE E & ANDERSON LETA TRUSTEE	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	14707 SE RIVERSHORE DR	1	\$ 1,813.43
2008-198	STEIN CRAIG	5408 NE 88TH ST BJ01	VANCOUVER	WA	98683	14707 SE RIVERSHORE DR	1	\$ 1,813.43
2008-200	TERRELL RICHARD & TERRELL CAROL	14807 SE RIVERSHORE DR	VANCOUVER	WA	98683	14707 SE RIVERSHORE DR	1	\$ 1,813.43
2008-202	TUAN TRAN & HOANG KATHY	14819 SE RIVERSHORE DR	VANCOUVER	WA	98683	14807 SE RIVERSHORE DR	1	\$ 1,813.43
2008-204	MCCLASKEY TOD E JR & MCCLASKEY VERONICA TRUSTEES	1499 SE TECH CENTER PL STE 2	VANCOUVER	WA	98683	14819 SE RIVERSHORE DR	1	\$ 1,813.43
2008-206	DAVIS GERALD & DAVIS ROBERTA	6922 NE FOURTH PLAIN BLVD	VANCOUVER	WA	98683	14905 SE RIVERSHORE DR	1	\$ 1,813.43
2008-208	MACKIN LARRY R & MACKIN SUZANNE I	15007 SE RIVERSHORE DR	VANCOUVER	WA	98683	14915 SE RIVERSHORE DR	1	\$ 1,813.43
2008-210	HUFFSTUTTER VINCENT L & HUFFSTUTTER SHELLEY	15019 SE RIVERSHORE DR	VANCOUVER	WA	98683	15007 SE RIVERSHORE DR	1	\$ 1,813.43
2008-212	KINGZETT THOMAS & KINGZETT GLORIA	15111 SE RIVERSHORE DR	VANCOUVER	WA	98683	15019 SE RIVERSHORE DR	1	\$ 1,813.43
2008-214	WATERS JOHN E & WATERS KATHLEEN M	2890 GLEN EAGLES RD	LAKE OSWEGO	OR	97034	15111 SE RIVERSHORE DR	1	\$ 1,813.43
2008-215	RIVER PROPERTY LLC	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	15201 SE RIVERSHORE DR	1	\$ 1,813.43
2009-786	MCLAGAN KATHLEEN TRUSTEE	15801 SE RIVERSHORE DR	VANCOUVER	WA	98683	15209 SE RIVERSHORE DR	1	\$ 1,813.43
2009-788	FRABACK ALAN L & FRABACK ANNE MARIE	15813 SE RIVERSHORE DR	VANCOUVER	WA	98683	15801 SE RIVERSHORE DR	1	\$ 1,813.43
2009-790	TENOLD ROBERT & TENOLD SUSAN	15821 SE RIVERSHORE DR	VANCOUVER	WA	98683	15813 SE RIVERSHORE DR	1	\$ 1,813.43
2009-792	ROAKE JAMES & ROAKE RUTH A	15903 SE RIVERSHORE DR	VANCOUVER	WA	98683	15821 SE RIVERSHORE DR	1	\$ 1,813.43
2009-794	PATTERSON JAMES & PATTERSON LINDA TRUSTEE	15915 SE RIVERSHORE DR	VANCOUVER	WA	98683	15903 SE RIVERSHORE DR	1	\$ 1,813.43
2009-796	MACKAY DAVID B & MACKAY M KAY TRUSTEES	16001 SE RIVERSHORE DR	VANCOUVER	WA	98683	15915 SE RIVERSHORE DR	1	\$ 1,813.43
2009-798	BEATTY THOMAS & BEATTY CARMEN M	16009 SE RIVERSHORE DR	VANCOUVER	WA	98683	16001 SE RIVERSHORE DR	1	\$ 1,813.43
92-800	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16009 SE RIVERSHORE DR	1	\$ 1,813.43
92-804	HANNAH RICHARD & HANNAH B MARILYN	16117 SE RIVERSHORE DR	VANCOUVER	WA	98683	16021 SE RIVERSHORE DR	1	\$ 1,813.43
92-808	GRAY PETER G	16215 SE RIVERSHORE DR	VANCOUVER	WA	98683	16117 SE RIVERSHORE DR	1	\$ 1,813.43
2009-810	LE HIEU T & LE THUY D	16311 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16215 SE RIVERSHORE DR	1	\$ 1,813.43
2010-888	STEIN SUSAN L & BREOL JAY TRUSTEES	14018 SE 35TH LP	VANCOUVER	WA	98683	16311 SE RIVERSHORE DR	1	\$ 1,813.43
2010-890	HARRIS ROD A & HARRIS LINDA LEE	15515 SE RIVERSHORE DR	VANCOUVER	WA	98683	15515 SE RIVERSHORE DR	1	\$ 1,813.43
2010-892	CHAMBERS DAVID E & CHAMBERS MAUREEN A TRUSTEE	CHAMBERS 2001 LIVING TRUST	VANCOUVER	WA	98683	15603 SE RIVERSHORE DR	1	\$ 1,813.43
2010-894	FOGG EDWARD L & FOGG MARIA M	15609 SE RIVERSHORE DR	VANCOUVER	WA	98683	15609 SE RIVERSHORE DR	1	\$ 1,813.43
2010-896	FOSTER GARY & FOSTER TINA	15701 SE RIVERSHORE DR	VANCOUVER	WA	98683	15701 SE RIVERSHORE DR	1	\$ 1,813.43
2010-898	JULIAN DENISE C	15711 SE RIVERSHORE DR	VANCOUVER	WA	98683	15711 SE RIVERSHORE DR	1	\$ 1,813.43
4784-004	VOGLER BEVERLY	13820 SE 35TH ST	VANCOUVER	WA	98683	13820 SE 35TH ST	1	\$ 1,813.43
4784-006	MONTGOMERY WILLIAM & MONTGOMERY TONI	13816 SE 35TH ST	VANCOUVER	WA	98683	13816 SE 35TH ST	1	\$ 1,813.43
4784-010	KRENELKA RANDALL M	13808 SE 35TH ST	VANCOUVER	WA	98683	13808 SE 35TH ST	1	\$ 1,813.43
4784-012	COLLINS CONNIE COLLETTE	13800 SE 35TH ST	VANCOUVER	WA	98683	13800 SE 35TH ST	1	\$ 1,813.43
4784-014	CORNETT KATHERINE	13720 SE 35TH ST	VANCOUVER	WA	98683	13800 SE 35TH ST	1	\$ 1,813.43
4784-016	GOODWIN KRISTIV & GOODWIN JEREMY M	13716 SE 35TH ST	VANCOUVER	WA	98683	13720 SE 35TH ST	1	\$ 1,813.43
4784-018	TRACY WILLIAM J & TRACY MARILYN E	37100 SE 20TH ST	WASHOUGAL	WA	98671	13716 SE 35TH ST	1	\$ 1,813.43
4784-020	BAKER JOHN A & BAKER KIMBERLY S	13706 SE 35TH ST	VANCOUVER	WA	98683	13706 SE 35TH ST	1	\$ 1,813.43
4784-022	SMITH PATTI A & SMITH DONALD J	13700 SE 35TH ST	VANCOUVER	WA	98683	13700 SE 35TH ST	1	\$ 1,813.43
4784-024	FULLARD-LEO DUDLEY L	579 AUWINA ST	KAILUA	HI	96734	13622 SE 35TH ST	1	\$ 1,813.43
4784-026	SLATER BRANDON & SLATER DAYNA	24227 SE 43RD PL	ISSAQUAH	WA	98029	13620 SE 35TH ST	1	\$ 1,813.43
4784-028	SHORT DAVID B & SHORT DIANE M	3609 SE 139TH AVE	VANCOUVER	WA	98683	13618 SE 35TH ST	1	\$ 1,813.43
4784-030	CASSIE GORDON J	7632 NE HAZEL DELL AVE	VANCOUVER	WA	98665	13616 SE 35TH ST	1	\$ 1,813.43
4784-032	PINO EVA	11714 NE CRESTWOOD DR	VANCOUVER	WA	98684	13614 SE 35TH ST	1	\$ 1,813.43
4784-034	CUNNINGHAM JAMES E	3407 SE 136TH CT	VANCOUVER	WA	98683	3407 SE 136TH CT	1	\$ 1,813.43
4784-038	CARLSON RONALD D & CARLSON KYMERY A	3401 SE 136TH CT	VANCOUVER	WA	98683	3401 SE 136TH CT	1	\$ 1,813.43
4784-040	HOWARD GREGORY H & HOWARD MARY LYN	3408 SE 136TH CT	VANCOUVER	WA	98683	3408 SE 136TH CT	1	\$ 1,813.43
4784-042	FERGUSON TAMMIE	3410 SE 136TH CT	VANCOUVER	WA	98683	3410 SE 136TH CT	1	\$ 1,813.43
4784-156	HARRIS WILLIAM & HARRIS LAVINE	13823 SE 36TH ST	VANCOUVER	WA	98683	13823 SE 36TH ST	1	\$ 1,813.43
4784-158	FEISTER AUTUMN LORETTA	13822 SE 36TH ST	VANCOUVER	WA	98683	13822 SE 36TH ST	1	\$ 1,813.43
4784-186	LANDOLT MICHELLE & LANDOLT DAVID	13617 SE 35TH ST	VANCOUVER	WA	98683	13617 SE 35TH ST	1	\$ 1,813.43
4784-188	MCMANARA PAMELA L	103 NE 14TH AVE	CAMAS	WA	98607	13619 SE 35TH ST	1	\$ 1,813.43
4784-190	BAY MARGARET C	13701 SE 35TH ST	VANCOUVER	WA	98683	13701 SE 35TH ST	1	\$ 1,813.43
4784-192	WALLENSTROM ROLF & WALLENSTROM VIRGINIA	13709 SE 35TH ST	VANCOUVER	WA	98683	13709 SE 35TH ST	1	\$ 1,813.43
4784-194	MCLANATHAN R A & MCLANATHAN BENITE TRUSTEES	13715 SE 35TH ST	VANCOUVER	WA	98683	13715 SE 35TH ST	1	\$ 1,813.43
4784-198	HOLLAND ROBERT & HOLLAND SYLVIA	13719 SE 35TH ST	VANCOUVER	WA	98683	13719 SE 35TH ST	1	\$ 1,813.43
4784-200	WULF VIRGINIA C	13801 SE 35TH ST	VANCOUVER	WA	98683	13801 SE 35TH ST	1	\$ 1,813.43
4784-201	ROLAND RALPH & ROLAND KARALEE	13607 SE 35TH ST	VANCOUVER	WA	98683	13607 SE 35TH ST	1	\$ 1,813.43
4784-202	ALEGRIA ARTURO	13809 SE 35TH ST	VANCOUVER	WA	98683	13809 SE 35TH ST	1	\$ 1,813.43
4784-204	NORTON TIMOTHY W & NORTON KATHRYN M	5615 SE SCENIC LN UNIT 303	VANCOUVER	WA	98683	13509 SE 35TH ST	1	\$ 1,813.43
4784-206	GRUBBS SANDY L & LINDSTROM JERED F	3502 SE 139TH AVE	VANCOUVER	WA	98661	3517 SE 35TH ST	1	\$ 1,813.43
92-205	BISAILLON PHILIP E & BISAILLON LUCIANA	PO BOX 266	VANCOUVER	WA	98666	3510 SE 139TH AVE	1	\$ 1,813.43
92-222	MELTON SAMUEL & MELTON MARILYN	3603 SE 139TH AVE	VANCOUVER	WA	98683	3603 SE 139TH AVE	1	\$ 1,813.43
4784-226	WIGGINS MANNING LISA	3517 SE 139TH AVE	VANCOUVER	WA	98683	3517 SE 139TH AVE	1	\$ 1,813.43
4784-228	KERN BRENDA S	21145 S HWY 99 E	OREGON CITY	OR	97045	3511 SE 139TH AVE	1	\$ 1,813.43
4784-232	SCHLOSSER ALAN E	3503 SE 139TH AVE	VANCOUVER	WA	98683	3503 SE 139TH AVE	1	\$ 1,813.43
4784-234	HERRMANN LINDA M	13902 SE 35TH ST	VANCOUVER	WA	98683	13902 SE 35TH ST	1	\$ 1,813.43
4784-238	MINOR BRIAN C & MINOR DARICE E	14003 SE 35TH LOOP	VANCOUVER	WA	98683	14003 SE 35TH LOOP	1	\$ 1,813.43
4784-242	STEVEN'S ABRAM M & STEVEN'S ANNA L	14007 SE 35TH LOOP	VANCOUVER	WA	98683	14007 SE 35TH LOOP	1	\$ 1,813.43
4784-270	LINK EDWARD WILLIAM & LINK LOUISE TRUSTEES	14215 SE 35TH LOOP	VANCOUVER	WA	98683	14215 SE 35TH LOOP	1	\$ 1,813.43
4784-272	KASZIEWICZ FRANK & KASZIEWICZ MICHELLE	14103 SE 35TH ST	VANCOUVER	WA	98683	14103 SE 35TH LOOP	1	\$ 1,813.43

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14784-274	SARGENT LARRY E	14115 SE 35TH ST	VANCOUVER	WA	98683	14115 SE 35TH ST	1	\$	1,813.43
14784-276	SKARBERG JOHN B & SKARBERG JOLEEN G TRUSTEES	14206 SE 38TH ST	VANCOUVER	WA	98683	14206 SE 38TH ST	1	\$	1,813.43
14784-334	OLCZAK STEPHEN G & OLCZAK MARY TRUSTEE	14205 SE 38TH ST	VANCOUVER	WA	98683	14205 SE 38TH ST	1	\$	1,813.43
14784-338	WASHBURN FREDRICK L II & WASHBURN LORI LEE	14120 SE 35TH ST	VANCOUVER	WA	98683	14120 SE 35TH ST	1	\$	1,813.43
94-340	ASHE NEAL & ASHE SHARON TRUSTEE	14118 SE 35TH ST	VANCOUVER	WA	98683	14118 SE 35TH ST	1	\$	1,813.43
4-344	HESS STEVEN A & WILKS TERESA S	14114 SE 35TH ST	VANCOUVER	WA	98683	14114 SE 35TH ST	1	\$	1,813.43
14784-346	UHEY JACKIE & UHEY STACI	7202 NW 291ST ST	RIDGEFIELD	WA	98642	14106 SE 35TH ST	1	\$	1,813.43
14784-348	MCDADE BRYAN & MCDADE SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	14102 SE 35TH ST	1	\$	1,813.43
14784-350	WINTER CHARLES F	14100 SE 35TH ST	VANCOUVER	WA	98683	14100 SE 35TH ST	1	\$	1,813.43
14784-352	SHIRAISHI CHRISTOPHER & CAMERON ANN	14022 SE 35TH ST	VANCOUVER	WA	98683	14022 SE 35TH ST	1	\$	1,813.43
14784-354	KNIGHT ROY	14020 SE 35TH ST	VANCOUVER	WA	98683	14020 SE 35TH ST	1	\$	1,813.43
14784-356	BROWN JEFFREY R & BROWN DEBORAH L	14016 SE 35TH ST	VANCOUVER	WA	98683	14016 SE 35TH ST	1	\$	1,813.43
14784-360	ALDOUS GARY M & ALDOUS LAUREN R	PO BOX 6223	OLYMPIA	WA	98507	14010 SE 35TH ST	1	\$	1,813.43
14784-362	NAZARIO-PETAK CARMEN	14000 SE 35TH ST	VANCOUVER	WA	98683	14000 SE 35TH ST	1	\$	1,813.43
14784-364	KANAN SALLY M	13918 SE 35TH ST	VANCOUVER	WA	98683	13918 SE 35TH ST	1	\$	1,813.43
14784-366	SHORT DAVID B & SHORT DIANE M	3609 SE 139TH AVE	VANCOUVER	WA	98683	13910 SE 35TH ST	1	\$	1,813.43
14784-368	BROWN RONALD C & BROWN PAULA R	2224 LITTLER LN APT 4	LAKE HAVASU CITY	AZ	86406	14004 SE 35TH LOOP	1	\$	1,813.43
14784-370	COBB JOHN R & COBB REBECCA B	2660 HAYDEN BRIDGE RD	SPRINGFIELD	OR	97477	14021 SE 35TH ST	1	\$	1,813.43
14784-372	GREIG RYAN & GREIG KIMBERLY	14038 SE 35TH LOOP	VANCOUVER	WA	98683	14038 SE 35TH LOOP	1	\$	1,813.43
14784-374	PAYNE TIMOTHY W	14036 SE 35TH LOOP	VANCOUVER	WA	98683	14036 SE 35TH LOOP	1	\$	1,813.43
14784-376	WOOD GREGORY & WOOD ANGELA	6021 GREENBUSH AVE	VANCOUVER	WA	98683	14034 SE 35TH LOOP	1	\$	1,813.43
14784-378	YOUNG MARK G	14032 SE 35TH LOOP	VANCOUVER	WA	98683	14032 SE 35TH LOOP	1	\$	1,813.43
14784-388	BRADLEY SUSAN G	14012 SE 35TH LOOP	VANCOUVER	WA	98683	14012 SE 35TH LOOP	1	\$	1,813.43
14784-390	HORN RANDALL E	5251 NE 31ST AVE	PORTLAND	OR	97211	14008 SE 35TH LOOP	1	\$	1,813.43
14784-700	SVEHAUG ALAN & SVEHAUG SALLY	13415 SE SILVER CIR	VANCOUVER	WA	98683	13415 SE SILVER CIR	1	\$	1,813.43
22108-000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683	4515 SE 164TH AVE	1	\$	1,813.43
22109-000	DAUBENSPECK JAMIE J & DAUBENSPECK REBECCA L	4515 SE 164TH AVE	VANCOUVER	WA	98683	4603 SE 164TH AVE	1	\$	1,813.43
22117-000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683	4300 SE 164TH AVE	1	\$	1,813.43
22118-000	WARD JADE L & WARD JOSEPH C	4300 SE 164TH AVE	VANCOUVER	WA	98683	4310 SE 164TH AVE	1	\$	1,813.43
22119-000	MCELLRATH ROBERT M & MCELLRATH SALLY	4310 SE 164TH AVE	VANCOUVER	WA	98683	2006 NE 157TH AVE	1	\$	1,813.43
22121-000	NORD JOHN E SUCCESSOR TRUSTEE	2006 NE 157TH AVE	VANCOUVER	WA	98684	4601 NE INGLE RD	1	\$	1,813.43
22122-000	COMBS RALPH LON & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682	4304 SE 159TH CT	1	\$	1,813.43
22123-002	MORELLO SANTO & MORELLO JEANNETTE	4304 SE 159TH CRT	VANCOUVER	WA	98683	4312 SE 159TH CT	1	\$	1,813.43
22123-004	HUELSMANN CHRISTOPHER T & JOHNSON-HUELSMANN JANET Y	PO BOX 871255	VANCOUVER	WA	98683	4320 SE 159TH CT	1	\$	1,813.43
22123-006	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98683	4305 SE 159TH CT	1	\$	1,813.43
22123-008	NGUYEN BAO Q & DANG TUTRINH T	4305 SE 159TH CT	VANCOUVER	WA	98683	4315 SE 159TH CT	1	\$	1,813.43
22123-010	CARPENTER RICHARD VINCENT & CARPENTER SANDRA L	4315 SE 159TH CT	VANCOUVER	WA	98683	4321 SE 159TH CT	1	\$	1,813.43
22123-012	RIEM MARK T & RIEM NEALANE D	4321 SE 159TH CT	VANCOUVER	WA	98683	PO BOX 2050	1	\$	1,813.43
22124-000	LESTER TED W & LESTER EDITH TRUSTEES	PO BOX 2050	WOODLAND	WA	98674	15613 SE EVERGREEN HWY	1	\$	1,813.43
22125-000	MCNALL TIMOTHY D & MCNALL NICOLE M	PO BOX 703	CAMAS	WA	98607	4306 SE 164TH AVE	1	\$	1,813.43
22128-000	WHITFIELD JANE G TRUSTEE	15819 SE EVERGREEN HWY	VANCOUVER	WA	98683	15513 SE EVERGREEN HWY	1	\$	1,813.43
22133-000	KAUL SCOTT A & KAUL JANET A	15507 SE 39TH CIR	VANCOUVER	WA	98683	4313 SE 164TH AVE	1	\$	1,813.43
22135-000	CROCKER RICHARD H	12614 SE 10TH ST	VANCOUVER	WA	98683	16001 SE EVERGREEN HWY	1	\$	1,813.43
22137-000	BOURDEAU DENNIS & BOURDEAU PATRICIA	16001 SE EVERGREEN HWY	VANCOUVER	WA	98683	16301 SE EVERGREEN HIGHWAY	1	\$	1,813.43
22139-000	PREST LAYNE A & PREST KARIN M	16301 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	4503 SE 164TH AVE	1	\$	1,813.43
0-000	RODRIGUEZ DAVID & RODRIGUEZ JULIA	4503 SE 164TH AVE	VANCOUVER	WA	98683	16205 SE EVERGREEN HWY	1	\$	1,813.43
1-000	SHALABY AZIZ & SHALABY BERNADETTE	16205 SE EVERGREEN HWY	VANCOUVER	WA	98683	16211 SE EVERGREEN HWY	1	\$	1,813.43
44-000	AMAYA JULIAN	16211 SE EVERGREEN HWY	VANCOUVER	WA	98683	16101 SE EVERGREEN HWY	1	\$	1,813.43
22151-000	BERRY THOMAS JOE & MONTGOMERY DANA LEE	16101 SE EVERGREEN HWY	VANCOUVER	WA	98683	16013 SE EVERGREEN HWY	1	\$	1,813.43
22152-000	MALVEAU SUSAN E	16013 SE EVERGREEN HWY	VANCOUVER	WA	98683	109 E 37TH ST	1	\$	1,813.43
22153-000	TORISTOJA STACY LYNN & TORISTOJA DANO JAMES	109 E 37TH ST	VANCOUVER	WA	98663	2408 SE 125TH AVE	1	\$	1,813.43
22165-000	GARRETT STEPHEN A & GARRETT PATRICIA M	2408 SE 125TH AVE	VANCOUVER	WA	98683	15703 SE EVERGREEN HWY	1	\$	1,813.43
22166-000	SCOTT BROOKE M	15703 SE EVERGREEN HWY	VANCOUVER	WA	98683	15511 SE EVERGREEN HWY	1	\$	1,813.43
22169-000	WEBB ALAN L & WEBB LAURA	15511 SE EVERGREEN HWY	VANCOUVER	WA	98683	15407 SE EVERGREEN HWY	1	\$	1,813.43
22358-005	BEEM JOHN & BEEM CHERYL	15407 SE EVERGREEN HWY	VANCOUVER	WA	98683	15403 SE EVERGREEN HWY	1	\$	1,813.43
22358-010	HASHEMI MASSOUD & HASHEMI AFSANEH	15403 SE EVERGREEN HWY	VANCOUVER	WA	98683	15401 SE EVERGREEN HWY	1	\$	1,813.43
22358-015	MCVICKER KEVIN C	15401 SE EVERGREEN HWY	VANCOUVER	WA	98683	14411 SE RIVERSHORE DR	1	\$	1,813.43
22363-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683	15487 SE RIVERSHORE DR	1	\$	1,813.43
22365-002	HADWIN MATTHEW & HADWIN VALARIE	15487 SE RIVERSHORE DR	VANCOUVER	WA	98683	15465 SE RIVERSHORE DR	1	\$	1,813.43
22365-004	JESSICK DAVID & JESSICK MARLIS	15465 SE RIVERSHORE DR	VANCOUVER	WA	98683	1211 SW 5TH AVE STE #300	1	\$	1,813.43
22365-006	FRANZ FINLEY ELSIE & FRANZ ROBERT W	1211 SW 5TH AVE STE #300	PORTLAND	OR	97204	4902 DANDY TRAIL	1	\$	1,813.43
22365-008	CALDWELL RONALD L & CALDWELL LINDA D	4902 DANDY TRAIL	INDIANAPOLIS	IN	46254	15399 SE RIVERSHORE DR	1	\$	1,813.43
22365-010	COX TERRIE L TRUSTEE	15399 SE RIVERSHORE DR	VANCOUVER	WA	98683	15377 SE RIVERSHORE DR	1	\$	1,813.43
22365-012	BROWN BRUCE C & BROWN BARBARA A	15377 SE RIVERSHORE DR	VANCOUVER	WA	98683	15355 SE RIVERSHORE DRIVE	1	\$	1,813.43
22365-014	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	6839 W MERCER WAY	1	\$	1,813.43
22365-016	WANG ZHUO & WANG JUNE TRUSTEE	6839 W MERCER WAY	MERCER ISLAND	WA	98040	15311 SE RIVERSHORE DR	1	\$	1,813.43
22365-018	PHAN JACK & PHAN JESSICA	15311 SE RIVERSHORE DR	VANCOUVER	WA	98683	4557 GREENVIEW DR	1	\$	1,813.43
22365-020	MERRILL ERIC M & CASWELL JEANNE M	4557 GREENVIEW DR	VANCOUVER	WA	98683	15 82ND DR STE 210	1	\$	1,813.43
22365-022	NIEMEYER JOHN	15 82ND DR STE 210	GLADSTONE	OR	97027	15245 SE RIVERSHORE LANDING	1	\$	1,813.43
22365-024	WALTHER CARL F TRUSTEE 1/2 INT	15245 SE RIVERSHORE LANDING	VANCOUVER	WA	98683	16420 SE MCGILLIVRAY BLVD ST	1	\$	1,813.43
22365-026	RUNDLE JAMES R & RUNDLE KAREN TRUSTEE	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	15217 SE RIVERSHORE DR	1	\$	1,813.43
22365-028	DAWSON-AUSTIN CYNTHIA L	15217 SE RIVERSHORE DR	VANCOUVER	WA	98683	PO BOX 656	1	\$	1,813.43
22375-000	GREENE PETER B & GREENE CATHERINE D	PO BOX 656	LEWISTON	ID	83501	14411 SE RIVERSHORE DR	1	\$	1,813.43
22382-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683	15331 SE EVERGREEN HIGHWAY	1	\$	1,813.43
22383-000	TUTT JONATHAN D & ANDERSEN TIFFANY	15331 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15325 SE EVERGREEN HWY	1	\$	1,813.43
22384-000	SAUVAGEAU JOSEPH E & PEREIRA ZULMA A	15325 SE EVERGREEN HWY	VANCOUVER	WA	98683	14425 SE RIVERSHORE DR	1	\$	1,813.43
22406-000	FRANKS FLOYD & FRANKS SUSAN	14425 SE RIVERSHORE DR	VANCOUVER	WA	98683	PO BOX 87970	1	\$	1,813.43
22575-002	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	837 N 11TH PL	1	\$	1,813.43
22575-004	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-006	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-008	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-010	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-012	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-014	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-016	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-018	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-020	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-022	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-024	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-026	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-028	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-030	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-032	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-034	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22575-042	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	837 N 11TH PL	1	\$	1,813.43
22581-000	LINDSAY TEXAS LLC	837 N 11TH PL	RIDGEFIELD	WA	98687	837 N 11TH PL	1	\$	1,813.43
		PO BOX 206	GOVERNMENT CAMP	OR	97025	14317 SE EVERGREEN HWY	1	\$	1,813.43

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22585-000	BEAR ROSS & BEAR CHRISTINE	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	3603 SE 144TH CT	1	\$	1,813.43
22585-005	CHANG SUN & CHANG MICHAEL	3515 SE 144TH CT	VANCOUVER	WA	98683	3515 SE 144TH CT	1	\$	1,813.43
22592-000	KELLOGG MARY A TRUSTEE	14303 SE EVERGREEN HWY	VANCOUVER	WA	98683		1	\$	1,813.43
27610-000	LEAS JOSEPH & AMENT-LEAS JULIANNE	14209 SE EVERGREEN HWY	VANCOUVER	WA	98683	14209 SE EVERGREEN HWY	1	\$	1,813.43
7-000	LINDSAY DAVID J LINDSAY MARTHA E	14413 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$	1,813.43
1-002	WOODS LANDING COTTAGE LC	2909 S PORTSIDE	BOISE	ID	83706	3331 SE RIVERWOOD LN	1	\$	1,813.43
2627-004	WOOD MARY CHRISTINA	2909 S PORTSIDE	BOISE	ID	83706		1	\$	1,813.43
2627-006	HARDESTY REBECCA B W TRUSTEE	2909 S PORTSIDE	BOISE	ID	83706		1	\$	1,813.43
2627-008	HARDESTY REBECCA B W TRUSTEE	2909 S PORTSIDE	BOISE	ID	83706		1	\$	1,813.43
2632-000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687	14237 SE EVERGREEN HWY	1	\$	1,813.43
2633-000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687		1	\$	1,813.43
2643-010	DAILEY MARK & FIGUEROA M ELENA	3514 SE 144TH CT	VANCOUVER	WA	98683	3514 SE 144TH CT	1	\$	1,813.43
2643-015	HARRINGTON LAURA A	3604 SE 144TH COURT	VANCOUVER	WA	98683	3604 SE 144TH CT	1	\$	1,813.43
6665-000	MATARRSE LAWRENCE & MATARRSE BARBARA TRUSTEES	1736 KILBOURN ST	VANCOUVER	WA	98683		1	\$	1,813.43
6690-000	COMBS RALPH LON & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682	16829 SE EVERGREEN HWY	1	\$	1,813.43
6691-000	BOWERS MICHAEL E & BOWERS SHELLEY E	16707 SE EVERGREEN HWY	VANCOUVER	WA	98683	16707 SE EVERGREEN HWY	1	\$	1,813.43
6693-000	YEE MICHAEL & YEE MARY	16905 SE EVERGREEN HWY	VANCOUVER	WA	98683	16905 SE EVERGREEN HWY	1	\$	1,813.43
6696-000	DILLEY LAURA E	16609 SE EVERGREEN HWY	VANCOUVER	WA	98683	16609 SE EVERGREEN HWY	1	\$	1,813.43
6696-000	HEILES KATRINA M	2530 ERWIN RD APT 411	DURHAM	NC	27705	4412 SE 166TH PL	1	\$	1,813.43
6696-010	DILLEY TIMOTHY & DILLEY LAURA	12611 NE 99TH ST APT E29	VANCOUVER	WA	98682		1	\$	1,813.43
6706-000	STEKHUIZEN AUDREY	1738 S DAWSON ST	SEATTLE	WA	98108	16821 SE EVERGREEN HWY	1	\$	1,813.43
6709-000	BAUMAN JOHN C & BAUMAN DEBRA TRUSTEE	202 E MCLOUGHLIN BLVD	VANCOUVER	WA	98683	16621 SE EVERGREEN HWY	1	\$	1,813.43
6724-000	LEHMANN ROBERT & LEHMANN CATHERINE	16813 SE EVERGREEN HWY	VANCOUVER	WA	98683	16813 SE EVERGREEN HWY	1	\$	1,813.43
6747-000	ANDERSON DALE E & ANDERSON LETA L TRUSTEES	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	16933 SE EVERGREEN HWY	1	\$	1,813.43
1490-000	YOUNGS MARK ETAL	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683	3500 SE BELLA VISTA PL	2	\$	1,269.40
1502-000	YOUNGS MARK TRUSTEE	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683		2	\$	1,269.40
1510-000	VANDERLAAN RICHARD & VANDERLAAN MARY	852 W T ST	WASHOUGAL	WA	98671	14009 SE BELLA VISTA CIR	2	\$	1,269.40
1530-000	SABAH HOUTAN	6925 SUNNYSIDE BLVD	MARYSVILLE	WA	98270	3520 SE BELLA VISTA PL	2	\$	1,269.40
2008-020	MCKOWNE FRANK J & ZIMMERMAN-MCKOWNE MARIE A TRUSTEES	3811 SE RIVERCREST AVE	VANCOUVER	WA	98683	3811 SE RIVERCREST AVE	2	\$	1,269.40
2008-022	RYAN ROBERT & RYAN DOROTHY	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683		2	\$	1,269.40
2008-066	RYAN ROBERT & RYAN DOROTHY	14814 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14814 SE NORTHSHORE CIR	2	\$	1,269.40
2008-078	MELKONIAN BRUCE L TRUSTEE	14911 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14911 SE NORTHSHORE CIR	2	\$	1,269.40
2008-080	PINNEY CAROLE T	3802 SE RIVERCREST AVE	VANCOUVER	WA	98683	3802 SE RIVERCREST AVE	2	\$	1,269.40
2008-110	MOLLER RICHARD & MOLLER LISA TRUSTEE	14616 SE 36TH CIR	VANCOUVER	WA	98683	14616 SE 36TH CIR	2	\$	1,269.40
2008-116	CHUMBLEY RALPH & CHUMBLEY TRACY	3606 SE 147TH CT	VANCOUVER	WA	98683	3606 SE 147TH CT	2	\$	1,269.40
2008-122	RINK BENJAMIN W	3521 SE 147TH COURT	VANCOUVER	WA	98683	3521 SE 147TH CT	2	\$	1,269.40
2008-638	DATLOFF JOEL & DATLOFF LINDA	3810 SE 152ND CT	VANCOUVER	WA	98683	3810 SE 152ND CT	2	\$	1,269.40
2008-640	MORGAN EUGENE P & MORGAN GLENDA L	3814 SE 152ND CT	VANCOUVER	WA	98683	3814 SE 152ND CT	2	\$	1,269.40
2008-642	HARGIS JAMES W & HARGIS LINDA L TRUSTEES	3815 SE 152ND CT	VANCOUVER	WA	98683	3815 SE 152ND CT	2	\$	1,269.40
2008-644	PROVOST LISA L	3811 SE 152ND CT	VANCOUVER	WA	98683	3811 SE 152ND CT	2	\$	1,269.40
2008-970	KONDOS MICHAEL J & KONDOS SANDRA D TRUSTEES	3820 SE 153RD CT	VANCOUVER	WA	98683	3820 SE 153RD CT	2	\$	1,269.40
2008-972	HANSEN NANCY R TRUSTEE	3819 SE 153RD CT	VANCOUVER	WA	98683	3819 SE 153RD CT	2	\$	1,269.40
2008-974	LO CHENG FAN & LO CHUN KUEI	3817 SE 153RD CT	VANCOUVER	WA	98683	3817 SE 153RD CT	2	\$	1,269.40
2009-812	LI CHUNXIANG & CHEN JUNJIE	15501 SE 40TH CIR	VANCOUVER	WA	98683	15501 SE 40TH CIR	2	\$	1,269.40
2009-814	BIGONI LEANN M	15509 SE 40TH CIR	VANCOUVER	WA	98683	15509 SE 40TH CIR	2	\$	1,269.40
1-816	KNOX RICHARD H & KNOX BRENDA J	15515 SE 40TH CIR	VANCOUVER	WA	98683	15515 SE 40TH CIR	2	\$	1,269.40
1-856	STUART GEORGE & STUART MARTHA	4006 SE 155TH AVE	VANCOUVER	WA	98683	4006 SE 155TH AVE	2	\$	1,269.40
2009-904	GRAY POONEH E TRUSTEE	3902 SE 154TH CT	VANCOUVER	WA	98683	3902 SE 154TH CT	2	\$	1,269.40
2009-906	GREGORY DIANE M	3905 SE 154TH CT	VANCOUVER	WA	98683	3905 SE 154TH CT	2	\$	1,269.40
2009-908	CLINK DEREK	1375 PINELLAS BAYWAY S APT 4	SAINT PETERSBURG	FL	33715	3903 SE 154TH CT	2	\$	1,269.40
2015-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683	16804 SE EVERGREEN HWY	2	\$	1,269.40
2071-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683	16804 SE EVERGREEN HWY	2	\$	1,269.40
2081-000	HEILES TOO	16816 SE EVERGREEN HWY	VANCOUVER	WA	98683	16816 SE EVERGREEN HWY	2	\$	1,269.40
4784-044	GASKILL FRANKLIN DAVID & GASKILL LANETTA	3414 SE 136TH CT	VANCOUVER	WA	98683	3414 SE 136TH CT	2	\$	1,269.40
4784-046	STREAM GLEN R	3520 SE 136TH CT	VANCOUVER	WA	98683	3520 SE 136TH CT	2	\$	1,269.40
4784-048	GANNER RAY & GANNER MAUREEN TRUSTEES	13503 SE 37TH ST	VANCOUVER	WA	98683	13503 SE 37TH ST	2	\$	1,269.40
4784-128	WILKINSON ROBERT E TRUSTEE	13613 SE 36TH ST	VANCOUVER	WA	98683	13613 SE 36TH ST	2	\$	1,269.40
4784-130	TJETTEN JANIS	13615 SE 36TH ST	VANCOUVER	WA	98683	13615 SE 36TH ST	2	\$	1,269.40
4784-132	MCDADÉ BRYAN & MCDADÉ SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	13617 SE 36TH ST	2	\$	1,269.40
4784-136	CHRISTEN DEBORAH L	13619 SE 36TH ST	VANCOUVER	WA	98683	13619 SE 36TH ST	2	\$	1,269.40
4784-138	BRAUER WM C & BRAUER CAROLYN I TRUSTEE	13709 SE 36TH ST	VANCOUVER	WA	98683	13709 SE 36TH ST	2	\$	1,269.40
4784-140	PLOWMAN PETER D & PLOWMAN TERESA J	13715 SE 36TH STREET	VANCOUVER	WA	98683	13715 SE 36TH ST	2	\$	1,269.40
4784-142	RHODES CURTIS A & RHODES TAMARA A	5704 W 146TH ST	OVERLAND PARK	KS	66223	13717 SE 36TH ST	2	\$	1,269.40
4784-144	ROELLI CONRAD	13719 SE 36TH ST	VANCOUVER	WA	98683	13719 SE 36TH ST	2	\$	1,269.40
4784-146	EVERGREEN INTERNATIONAL PLAZA LLC	35001 NE 91ST AVE	LA CENTER	WA	98629	13721 SE 36TH ST	2	\$	1,269.40
4784-148	DOUGLASS GARY R & DOUGLASS TANIS W	13801 SE 36TH ST	VANCOUVER	WA	98683	13801 SE 36TH ST	2	\$	1,269.40
4784-152	GINN RICHARD & GINN SHIRLEY	13811 SE 36TH ST	VANCOUVER	WA	98683	13811 SE 36TH ST	2	\$	1,269.40
4784-154	HEPBURN DOUGLAS J & HEPBURN VALERIE	13817 SE 36TH ST	VANCOUVER	WA	98683	13817 SE 36TH ST	2	\$	1,269.40
4784-160	BECK CARRIE	13818 SE 36TH ST	VANCOUVER	WA	98683	13818 SE 36TH ST	2	\$	1,269.40
4784-162	SUTHERLAND DEAN A & SUTHERLAND ROXANE Y	13810 SE 36TH ST	VANCOUVER	WA	98683	13810 SE 36TH ST	2	\$	1,269.40
4784-166	CHANDRAN REKHA	13806 SE 36TH ST	VANCOUVER	WA	98683	13806 SE 36TH ST	2	\$	1,269.40
4784-168	SCHLEICH DOUGLAS & SCHLEICH TERESA	13800 SE 36TH ST	VANCOUVER	WA	98683	13800 SE 36TH ST	2	\$	1,269.40
4784-170	SMITH MONIQUE Y	13720 SE 36TH ST	VANCOUVER	WA	98683	13720 SE 36TH ST	2	\$	1,269.40
4784-172	JENKINS MARIA K	13716 SE 36TH ST	VANCOUVER	WA	98683	13716 SE 36TH ST	2	\$	1,269.40
4784-174	DIVINE JEFFREY M	13712 SE 36TH ST	VANCOUVER	WA	98683	13712 SE 36TH ST	2	\$	1,269.40
4784-176	TRETTER SHEILA	13708 SE 36TH ST	VANCOUVER	WA	98683	13708 SE 36TH ST	2	\$	1,269.40
4784-178	HALDEMAN DENNIS & HALDEMAN ELEANOR	13700 SE 36TH ST	VANCOUVER	WA	98683	13700 SE 36TH ST	2	\$	1,269.40
4784-180	WOOD ERSKINE II & WOOD SANDY	13618 SE 36TH ST	VANCOUVER	WA	98683	13618 SE 36TH ST	2	\$	1,269.40
4784-182	BASHKINGY GEORGE R & BASHKINGY THERESA	13615 SE 35TH ST	VANCOUVER	WA	98683	13615 SE 35TH ST	2	\$	1,269.40
4784-220	KENNY STEPHON D & KENNY REGINA E	3609 SE 139TH AVE	VANCOUVER	WA	98683	3609 SE 139TH AVE	2	\$	1,269.40
4784-244	BEAULIEU JOHN ARTHUR & JACKSON-BEAULIEU DENISE	14013 SE 35TH LOOP	VANCOUVER	WA	98683	14013 SE 35TH LOOP	2	\$	1,269.40
4784-246	MORRIS DONALD & MOONEY MELANIE	14015 SE 35TH LOOP	VANCOUVER	WA	98683	14015 SE 35TH LOOP	2	\$	1,269.40
4784-248	WOODWARD-COLLIE LYNDIA	2515 30TH AVE SOUTH	SEATTLE	WA	98144	14017 SE 35TH LOOP	2	\$	1,269.40
4784-252	MATUSCH FAMILY TRUST	14019 SE 35TH LOOP	VANCOUVER	WA	98683	14019 SE 35TH LOOP	2	\$	1,269.40
4784-254	BARRY CYNTHIA U	14021 SE 35TH LOOP	VANCOUVER	WA	98683	14021 SE 35TH LOOP	2	\$	1,269.40
4784-266	NOLAN EDWARD & NOLAN MARY	14031 SE 35TH LOOP	VANCOUVER	WA	98683	14031 SE 35TH LOOP	2	\$	1,269.40
2-268	TOPAZ LLC	14033 SE 35TH LOOP	VANCOUVER	WA	98683	14033 SE 35TH LOOP	2	\$	1,269.40
4-278	MASUNAGA HEIDI W & MASUNAGA DAVID J	14200 SE 35TH ST	VANCOUVER	WA	98683	14200 SE 35TH ST	2	\$	1,269.40
14784-280	DUNN JOANNA E & DUNN ELISABETH	PO BOX 1301	LAKE OSWEGO	OR	97035	14108 SE 35TH ST	2	\$	1,269.40
14784-320	STONE SUSAN K & STONE GARY R	14107 SE 35TH ST	VANCOUVER	WA	98683	14107 SE 35TH ST	2	\$	1,269.40
14784-322	SIBTHORP ROBERT J & SIBTHORP LYNN J	3806 SE 142ND CT	VANCOUVER	WA	98683	3806 SE 142ND CT	2	\$	1,269.40
14784-324	KENDALL SUZANNE P	3808 SE 142ND CT	VANCOUVER	WA	98683	3808 SE 142ND CT	2	\$	1,269.40
14784-326	FRITSCH JOSEPH & FRITSCH ROXANNE	3810 SE 142ND CT	VANCOUVER	WA	98683	3810 SE 142ND CT	2	\$	1,269.40
14784-328	AMY MERRILEE O TRUSTEE	3809 SE 142ND CT	VANCOUVER	WA	98683	3809 SE 142ND CT	2	\$	1,269.40
14784-330	RMJ BENNETT LLC	1614 WASHINGTON	VANCOUVER	WA	98660	3805 SE 142ND CT	2	\$	1,269.40
14784-332	WIEMKEN EDWARD C & WIEMKEN BIRDIE L	PO BOX 55816	HAYWARD	CA	94545	3501 SE 142ND CT	2	\$	1,269.40

EXHIBIT 6  
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## LID 545 FINAL ASSESSMENT ROLL

14784-380	LOPEZ ALICE M	14030 SE 35TH LOOP	VANCOUVER	WA	98683	14030 SE 35TH LOOP	2	\$	1,269.40
14784-382	MASARIK JOHN S III & GROSS JULIE A	14024 SE 35TH LOOP	VANCOUVER	WA	98683	14024 SE 35TH LOOP	2	\$	1,269.40
14784-384	BREDL JAY & BREDL SUSAN L TRUSTEES	14018 SE 35TH LOOP	VANCOUVER	WA	98683	14018 SE 35TH LOOP	2	\$	1,269.40
14784-386	SCHLICHTING JAMES L & SCHLICHTING ARDEN TRUSTEES	14014 SE 35TH LOOP	VANCOUVER	WA	98683	14014 SE 35TH LOOP	2	\$	1,269.40
14-696	PAYTON ROBERT & PAYTON KATHLEEN	13315 SE SILVER CIR	VANCOUVER	WA	98683	13315 SE SILVER CIR	2	\$	1,269.40
1-698	SMITH TRACY & SMITH PENELOPE	13411 SE SILVER CR	VANCOUVER	WA	98683	13411 SE SILVER CIR	2	\$	1,269.40
1-64-702	HASSETT JOSEPH M	13418 SE SILVER CREEK	VANCOUVER	WA	98683	13418 SE SILVER CIR	2	\$	1,269.40
14784-704	CURRY ROBIN C TRUSTEE	13402 SW SILVER CIRCLE	VANCOUVER	WA	98683	13402 SE SILVER CIR	2	\$	1,269.40
12141-000	HXCS LLC	PO BOX 886	WASHOUGAL	WA	98671	16309 SE EVERGREEN HWY	2	\$	1,269.40
12155-000	COONROD JACK R	15700 SE EVERGREEN HWY	VANCOUVER	WA	98683	15700 SE EVERGREEN HWY	2	\$	1,269.40
12157-000	GRAHAM CHARLES & GRAHAM LISA	4107 SE 158TH CT	VANCOUVER	WA	98683	4107 SE 158TH CT	2	\$	1,269.40
12162-000	PATEL MUKESH	9225 SE STARK ST	PORTLAND	OR	97216	15708 SE EVERGREEN HWY	2	\$	1,269.40
12164-000	SILBERNAGEL JOSEPH A & BLEVENS LYNN M	15810 SE EVERGREEN HWY	VANCOUVER	WA	98683	15810 SE EVERGREEN HWY	2	\$	1,269.40
12358-000	DOSCH MURRAY W & DOSCH MARY K TRUSTEE	15409 SE EVERGREEN HWY	VANCOUVER	WA	98683	15409 SE EVERGREEN HWY	2	\$	1,269.40
12370-000	BYRER THOMAS T & BYRER CATHARINE K	15208 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15208 SE EVERGREEN HWY	2	\$	1,269.40
12579-000	KELLOGG MARY A TRUSTEE	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683	14301 SE EVERGREEN HWY	2	\$	1,269.40
12585-010	ELLERTSON DON & ELLERTSON CHRISTY ANN	3503 SE 144TH CT	VANCOUVER	WA	98683	3503 SE 144TH CT	2	\$	1,269.40
12626-000	LEWIS ROBERT B & LEWIS SHARON L	3316 SE RIVERWOOD LN	VANCOUVER	WA	98683	3316 SE RIVERWOOD LN	2	\$	1,269.40
12643-005	BRAINARD SHARON L TRUSTEE	3506 SE 144TH CT	VANCOUVER	WA	98683	3506 SE 144TH CT	2	\$	1,269.40
16694-002	JOHNSTON ANNA M & UNKENHOLZ MARK R	63088 NE 18TH ST STE 100	BEND	OR	97701	4336 SE 166TH CT	2	\$	1,269.40
16694-032	DURGIN EDWARD C & DURGIN JILL P	4331 SE 166TH COURT	VANCOUVER	WA	98683	4331 SE 166TH CT	2	\$	1,269.40
16700-000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227		2	\$	1,269.40
16737-000	HODNEY-GOULD PATRICIA K & GOULD DAVID A	1712 NW 114TH ST	VANCOUVER	WA	98685	4416 SE 169TH CT	2	\$	1,269.40
1450-000	KILFOIL MICHAEL & KILFOIL CAROLYN	3400 SE BELLA VISTA PL	VANCOUVER	WA	98683	3400 SE BELLA VISTA PL	3	\$	544.03
1454-000	YUSEF HASEEB	14308 SE 34TH CIR	VANCOUVER	WA	98683	14308 SE 34TH CIR	3	\$	544.03
1456-000	GALLIGAN JAMES D & GALLIGAN CAROLYN L	14304 SE 34TH CIR	VANCOUVER	WA	98683	14304 SE 34TH CIR	3	\$	544.03
1458-000	MOEHRING CARL B & MOERING RACHELLE L	14215 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14215 SE BELLA VISTA CIR	3	\$	544.03
1460-000	UNITED STATES OF AMERICA	700 STEWARD ST, STE 900	SEATTLE	WA	98101		3	\$	544.03
1470-000	SCHECK JOHN & SCHECK LORI	14209 SE BELLA VIST CIR	VANCOUVER	WA	98683	14209 SE BELLA VISTA CIR	3	\$	544.03
1555-000	WALLER-NELSON JOYCE A	14011 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14011 SE BELLA VISTA CIR	3	\$	544.03
12008-024	RYAN ROBERT WILLIAM & RYAN DOROTHY JEAN TRUSTEES	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683	15011 SE NORTHSHORE DR	3	\$	544.03
12008-026	STODDARD WILEY R JR TRUST	15103 SE NORTHSHORE DR	VANCOUVER	WA	98683	15103 SE NORTHSHORE DR	3	\$	544.03
12008-036	KEUDELL DAVID J & KEUDELL MELLENE	3614 SE 151ST CT	VANCOUVER	WA	98683	3614 SE 151ST CT	3	\$	544.03
12008-038	EGUCHI RONALDG & EGUCHI SANFORD B	15008 SE NORTHSHORE DR	VANCOUVER	WA	98683	15008 SE NORTHSHORE DR	3	\$	544.03
12008-052	BRUNGARDT H D & BRUNGARDT P J TRUSTEE	14809 SE RIVERCREST DR	VANCOUVER	WA	98683	14809 SE RIVERCREST DR	3	\$	544.03
12008-054	RINK CYNTHIA R	14811 SE RIVERCREST DR	VANCOUVER	WA	98683	14811 SE RIVERCREST DR	3	\$	544.03
12008-056	ROBERTI JOHN & ROBERTI SUZANNE C	14815 SE RIVERCREST DR	VANCOUVER	WA	98683	14815 SE RIVERCREST DR	3	\$	544.03
12008-058	MOORE EDDY & MOORE SUSAN	4909 LACLEDE AVE APT 110S	SAINT LOUIS	MO	63108	14909 SE RIVERCREST DR	3	\$	544.03
12008-060	BROWN JEFFREY RAYMOND & BROWN CONSTANCE M	14917 SE RIVERCREST DR	VANCOUVER	WA	98683	14917 SE RIVERCREST DR	3	\$	544.03
12008-062	RULLI JAMES & RULLI JEANIE	14910 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14910 SE NORTHSHORE CIR	3	\$	544.03
12008-064	BRENT KEZAR & SCOTT-KEZAR RITA	14902 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14902 SE NORTHSHORE CIR	3	\$	544.03
12008-098	HILL RONALD B & HILL KAREN L TRUSTEES	14513 RIVERCREST DRIVE	VANCOUVER	WA	98683	14513 SE RIVERCREST DR	3	\$	544.03
12008-100	THORNTON GARY & THORNTON JODY	14517 SE RIVERCREST DR	VANCOUVER	WA	98683	14517 SE RIVERCREST DR	3	\$	544.03
12008-102	ELWORTHY CAROLYN C	14601 SE RIVERCREST DR	VANCOUVER	WA	98683	14601 SE RIVERCREST DR	3	\$	544.03
12008-104	BRISTOL DAVID & BRISTOL REBECCA	14611 SE RIVERCREST DR	VANCOUVER	WA	98683	14611 SE RIVERCREST DR	3	\$	544.03
1-106	PROVOST PIERRE E V TRUSTEE ETAL	14617 SE RIVERCREST DR	VANCOUVER	WA	98683	14617 SE RIVERCREST DR	3	\$	544.03
1-108	WEIS REBECCA ANN	3510 SE 147TH CT	VANCOUVER	WA	98683	3510 SE 147TH CT	3	\$	544.03
1-124	HEE VERNON & HEE LESLIE	14305 NE FREMONT CT	PORTLAND	OR	97230	14705 SE RIVERCREST DR	3	\$	544.03
12008-634	LUCY JAMES & LUCY SERENA	15113 SE NORTHSHORE DR	VANCOUVER	WA	98683	15113 SE NORTHSHORE DR	3	\$	544.03
12008-636	DUDLEY WILLIAM & DUDLEY EDRA	3806 SE 152ND CT	VANCOUVER	WA	98683	3806 SE 152ND CT	3	\$	544.03
12008-646	GRAHAM JAMES L	3807 SE 152ND CT	VANCOUVER	WA	98683	3807 SE 152ND CT	3	\$	544.03
12008-960	VERSCHUEREN DAVID & VERSCHUEREN ANNA	15203 SE NORTHSHORE DRIVE	VANCOUVER	WA	98683	15203 SE NORTHSHORE DR	3	\$	544.03
12008-962	TAO WEI & TAO YING	15207 SE NORTHSHORE DR	VANCOUVER	WA	98683	15207 SE NORTHSHORE DR	3	\$	544.03
12008-964	LI XIAO-QIANG & WANG CAN	15215 SE NORTHSHORE DR	VANCOUVER	WA	98683	15215 SE NORTHSHORE DR	3	\$	544.03
12008-966	LAMPKIN THOMAS M & LAMPKIN LORI R	3810 SE 153RD CT	VANCOUVER	WA	98683	3810 SE 153RD CT	3	\$	544.03
12008-968	MOZENA JAMES P & GRAYBILL SHIRLEY M	3816 SE 153RD CT	VANCOUVER	WA	98683	3816 SE 153RD CT	3	\$	544.03
12008-976	CREWS PROPERTIES LLC	3811 SE 153RD ST	VANCOUVER	WA	98683	3811 SE 153RD CT	3	\$	544.03
12008-978	JACOBSEN RONALD HAROLD & JACOBSEN JANENE DUNN TRUSTEES	15303 SE NORTHSHORE DR	VANCOUVER	WA	98683	15303 SE NORTHSHORE DR	3	\$	544.03
12009-818	PEDERSEN JON M & PEDERSEN ELIZABETH A	15518 SE 40TH CIR	VANCOUVER	WA	98683	15518 SE 40TH CIR	3	\$	544.03
12009-820	SUN KOHONG JACK & SUN JONATHAN	15512 SE 40TH CIR	VANCOUVER	WA	98683	15512 SE 40TH CIR	3	\$	544.03
12009-822	HEGGE DOUG	3915 SE 155TH AVE	VANCOUVER	WA	98683	3915 SE 155TH AVE	3	\$	544.03
12009-824	WOLF PAUL J & WOLF ELIZABETH TRUSTEE	15503 SE 39TH CR	VANCOUVER	WA	98684	15503 SE 39TH CIR	3	\$	544.03
12009-826	KAUL SCOTT & KAUL JANET	15507 SE 39TH CIR	VANCOUVER	WA	98683	15507 SE 39TH CIR	3	\$	544.03
12009-850	TAKACH RICHARD E JR & JONASSEN KARI	3812 SE 155TH ST	VANCOUVER	WA	98683	3902 SE 155TH AVE	3	\$	544.03
12009-852	KNAUER ROBERT F JR & KNAUER BARBARA	3908 SE 155TH AVE	VANCOUVER	WA	98683	3908 SE 155TH AVE	3	\$	544.03
12009-854	LINE STEPHEN E & LINE F FAFA	3914 SE 155TH AVE	VANCOUVER	WA	98683	3914 SE 155TH AVE	3	\$	544.03
12009-858	ETUKS EMANUEL E	15305 SE NORTHSHORE DR	VANCOUVER	WA	98683	15305 SE NORTHSHORE DR	3	\$	544.03
12009-900	POSEY RICHARD & POSEY MARY	3806 SE 154TH CT	VANCOUVER	WA	98683	3806 SE 154TH CT	3	\$	544.03
12009-902	BELL MILO D & BELL MARJORIE A	3900 SE 154TH CT	VANCOUVER	WA	98683	3900 SE 154TH CT	3	\$	544.03
12009-910	ORIKO SHEEBA B	3901 SE 154TH CT	VANCOUVER	WA	98683	3901 SE 154TH CT	3	\$	544.03
12009-912	JOSEPH MAL JR & JOSEPH LORI	3807 SE 154TH CT	VANCOUVER	WA	98683	3807 SE 154TH CT	3	\$	544.03
12010-000	FRONK JOHN & CONLEY CRYSTAL	16718 SE EVERGREEN HWY	VANCOUVER	WA	98683	16718 SE EVERGREEN HWY	3	\$	544.03
12070-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$	544.03
14784-052	BYRD ROBERT M	13507 SE 37TH ST	VANCOUVER	WA	98683	13507 SE 37TH ST	3	\$	544.03
14784-054	PONCIANO ANDREW J & PONCIANO GEORGIA TRUSTEES	13513 SE 37TH ST	VANCOUVER	WA	98683	13513 SE 37TH ST	3	\$	544.03
14784-056	WELAND GRAHAM A	13519 SE 37TH ST	VANCOUVER	WA	98683	13519 SE 37TH ST	3	\$	544.03
14784-058	BUCEK ELLEN E	13521 SE 37TH ST	VANCOUVER	WA	98683	13521 SE 37TH ST	3	\$	544.03
14784-060	CARPENTER JIM C & CARPENTER P JEAN	13601 SE 37TH ST	VANCOUVER	WA	98683	13601 SE 37TH ST	3	\$	544.03
14784-062	STRINGER JAMES D TRUSTEE	13607 SE 37TH ST	VANCOUVER	WA	98683	13607 SE 37TH ST	3	\$	544.03
14784-064	TIRJER HERBERT J & TIRJER DIANA G TRUSTEES	13611 SE 37TH STREET	VANCOUVER	WA	98683	13611 SE 37TH ST	3	\$	544.03
14784-066	HOWDEN DOUGLAS A TRUSTEE	13615 SE 37TH ST	VANCOUVER	WA	98683	13615 SE 37TH ST	3	\$	544.03
14784-068	HEWITSON MATTHEW J & HEWITSON MARSHA A TRUSTEES	13619 SE 37TH ST	VANCOUVER	WA	98683	13619 SE 37TH ST	3	\$	544.03
14784-070	SCOTT-KEZAR RITA E & KEZAR BRENT	14902 SE NORTHSHORE CR	VANCOUVER	WA	98683	13619 SE 37TH ST	3	\$	544.03
14784-072	KAFROUNI JOHN P & KAFROUNI CAMILIA	3580 ROUNDBOTTOM RD	CINCINNATI	OH	45244	13709 SE 37TH ST	3	\$	544.03
14784-074	MCDONALD MATTHEW & GRANDJEAN JEANNINE A TRUSTEE	13711 SE 37TH ST	VANCOUVER	WA	98683	13711 SE 37TH ST	3	\$	544.03
14784-076	ZWAHLIN JACK BARRY & ZWAHLIN SANDRA	13713 SE 37TH ST	VANCOUVER	WA	98683	13713 SE 37TH ST	3	\$	544.03
14784-078	DAWSON AUSTIN CYNTHIA TRUSTEE	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	13715 SE 37TH ST	3	\$	544.03
14784-080	SHARPE LARRY & SHARPE BARBARA	13717 SE 37TH ST	VANCOUVER	WA	98683	13717 SE 37TH ST	3	\$	544.03
14784-082	LAGOOD JEFF M & LAGOOD SHERYL A	4902 DANDY TRL	INDIANAPOLIS	IN	46254	13801 SE 37TH ST	3	\$	544.03
14784-084	INGHAM CHARLES F & INGHAM JOANNE	10243 S FAIRWAY LOOP	YUMA	AZ	85367	13807 SE 37TH ST	3	\$	544.03
14784-086	SCHLOSSER ALAN E	PO BOX 61591	VANCOUVER	WA	98666	13811 SE 37TH ST	3	\$	544.03
14784-088	BRUCNER W MICHAEL & DELICH DIANA L TRUSTEES	13813 SE 37TH ST	VANCOUVER	WA	98683	13813 SE 37TH ST	3	\$	544.03
14784-090	DINA JAMES JR & DINA CHIRAPUN	4 FISKE RD	LEXINGTON	MS	2420	13902 SE 37TH ST	3	\$	544.03
14784-092	STONE KARINA G	PO BOX 6434	VANCOUVER	WA	98668	13906 SE 139TH AVE	3	\$	544.03
14784-094	MCCUDDY MICHAEL L	1111 MAIN ST STE 700	VANCOUVER	WA	98660	13910 SE 139TH AVE	3	\$	544.03
14784-096	DAWSON JAMES & DAWSON DIANNE	3610 SE 139TH AVE	VANCOUVER	WA	98683	13610 SE 139TH AVE	3	\$	544.03

EXHIBIT 6  
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LID 545 FINAL ASSESSMENT ROLL

14784-098	DIEHL JEREMY H & DIEHL CHRISTINA M	13810 SE 37TH ST	VANCOUVER	WA	98683	13810 SE 37TH ST	3	\$	544.03
14784-100	MARR RICHARD C & MARR SHERRY M TRUSTEES	13808 SE 37TH ST	VANCOUVER	WA	98683	13808 SE 37TH ST	3	\$	544.03
14784-102	DELA ROSA JOE ISSAC	13800 SE 37TH ST	VANCOUVER	WA	98683	13800 SE 37TH ST	3	\$	544.03
14784-106	OWEN JAMES P	13718 SE 37TH ST	VANCOUVER	WA	98683	13718 SE 37TH ST	3	\$	544.03
14784-110	HINDMAN JUNE	13714 SE 37TH ST	VANCOUVER	WA	98683	13714 SE 37TH ST	3	\$	544.03
14784-114	REHM ROLAND & REHM BARBARA	13712 SE 37TH ST	VANCOUVER	WA	98683	13712 SE 37TH ST	3	\$	544.03
14784-116	BRADLEY SUSAN G	13708 SE 37TH ST	VANCOUVER	WA	98683	13708 SE 37TH ST	3	\$	544.03
14784-118	MCWES JOYCE E	13618 SE 37TH ST	VANCOUVER	WA	98683	13618 SE 37TH ST	3	\$	544.03
14784-122	JAMES PHILLIP & JAMES CHRISTINE	310 NW 89TH CIR	VANCOUVER	WA	98683	13610 SE 37TH ST	3	\$	544.03
14784-124	YOUNG BEVERLY L TRUSTEE	13610 SE 37TH ST	VANCOUVER	WA	98683	13610 SE 37TH ST	3	\$	544.03
14784-126	GORMAN MICHAEL	13600 SE 37TH ST	VANCOUVER	WA	98683	13600 SE 37TH ST	3	\$	544.03
14784-212	GAZARINE HASSAN I & GAZARINE DEBORAH	3703 SE 140TH CT	VANCOUVER	WA	98683	3703 SE 140TH CT	3	\$	544.03
14784-216	ELLSWORTH DONALD & ELLSWORTH JANE	3700 SE 140TH COURT	VANCOUVER	WA	98683	3700 SE 140TH CT	3	\$	544.03
14784-218	JONES KEVIN & JONES LORRI M	3611 SE 139TH AVE	VANCOUVER	WA	98683	3611 SE 139TH AVE	3	\$	544.03
14784-256	KUPPERMAN JEFFREY P & KUPPERMAN PATRICIA M	PO BOX 782	MURRIETA	CA	92564	14023 SE 35TH LOOP	3	\$	544.03
14784-258	GUSTAFSON JON OLAS & GUSTAFSON TERESE M	5502 SE WOODHAVEN ST	PORTLAND	OR	97222	14025 SE 35TH LOOP	3	\$	544.03
14784-262	TURNER JAMES N & TURNER RHONDA L	14027 SE 35TH LOOP	VANCOUVER	WA	98683	14027 SE 35TH LOOP	3	\$	544.03
14784-264	BENNINGER KATHLEEN A S TRUSTEE	14029 SE 35TH LOOP	VANCOUVER	WA	98683	14029 SE 35TH LOOP	3	\$	544.03
14784-284	HOPPING JULIA LEA	14020 SE 38TH ST	VANCOUVER	WA	98683	14020 SE 38TH ST	3	\$	544.03
14784-286	BARNES ARTHUR H	14014 SE 38TH ST	VANCOUVER	WA	98683	14014 SE 38TH ST	3	\$	544.03
14784-288	LYSE THOMAS K & LYSE JOANNA J	14008 SE 38TH AVE	VANCOUVER	WA	98683	14008 SE 38TH ST	3	\$	544.03
14784-290	OWEN JAMES G & OWEN MERLELOYD C	14000 SE 38TH ST	VANCOUVER	WA	98683	14000 SE 38TH ST	3	\$	544.03
14784-294	SCHWAB STEVEN E & SCHWAB KATHLEEN S TRUSTEES	13920 SE 38TH ST	VANCOUVER	WA	98683	13920 SE 38TH ST	3	\$	544.03
14784-296	HALL JAMES LEE & HALL VICKI L	13910 SE 38TH ST	VANCOUVER	WA	98683	13910 SE 38TH ST	3	\$	544.03
14784-300	ZIEGLER LADD J	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665	13915 SE 38TH ST	3	\$	544.03
14784-302	BIRCH PETER & BIRCH DEANNA H	PO BOX 87280	VANCOUVER	WA	98687	13921 SE 38TH ST	3	\$	544.03
14784-304	GRATTIAN RUSSELL J & ELLIS JEANNETTE M	13921 SE 38TH ST	VANCOUVER	WA	98683	14001 SE 38TH ST	3	\$	544.03
14784-306	LAUBERTH FRANCIS J & LAUBERTH PATRICIA A	14001 SE 38TH ST	VANCOUVER	WA	98683	14005 SE 38TH ST	3	\$	544.03
14784-308	NEPTUNE EVAN E & NEPTUNE MARY P TRUSTEE	14005 SE 38TH ST	VANCOUVER	WA	98683	14005 SE 38TH ST	3	\$	544.03
14784-310	KEYS LIMITED PARTNERSHIP	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	14007 SE 38TH ST	3	\$	544.03
14784-312	SETTLEMIER CAROLINE 50%	PO BOX 1829	WOODLAND	WA	98674	14011 SE 38TH ST	3	\$	544.03
14784-314	BEACOCK SUSAN A	14015 SE 38TH ST	VANCOUVER	WA	98683	14015 SE 38TH ST	3	\$	544.03
14784-316	SPITZNASS RICHARD B & SPITZNASS NANCY L	14101 SE 38TH ST	VANCOUVER	WA	98683	14101 SE 38TH ST	3	\$	544.03
14784-318	LARSON TIMOTHY & LARSON ERICKA	14105 SE 38TH ST	VANCOUVER	WA	98683	14105 SE 38TH ST	3	\$	544.03
14784-692	TEUSCHER VAUGHN W & TEUSCHER CARYN J	3201 SE SILVER SPRINGS DR	VANCOUVER	WA	98683	3201 SE SILVER SPRINGS DR	3	\$	544.03
12113-000	LINDE ERIC & LINDE TAWNIA	16316 E EVERGREEN HWY	VANCOUVER	WA	98683	16316 SE EVERGREEN HWY	3	\$	544.03
12115-000	LAMBERT DAN A D	16306 SE EVERGREEN HWY	VANCOUVER	WA	98683	16306 SE EVERGREEN HWY	3	\$	544.03
12132-000	GIBSON CAMERON	16208 SE EVERGREEN HWY	VANCOUVER	WA	98683	16208 SE EVERGREEN HWY	3	\$	544.03
12136-000	MIKHAYLENKO YURIY	16214 SE EVERGREEN HWY	VANCOUVER	WA	98683	16214 SE EVERGREEN HWY	3	\$	544.03
12148-000	NADIROV SVETLANA	2910 BRANDYWINE DR	WEST LINN	OR	97068	4212 SE 159TH CT	3	\$	544.03
12148-010	HARPER ANN BEATRICE TRUSTEE	2910 BRANDYWINE DR	WEST LINN	OR	97068	4206 SE 159TH CT	3	\$	544.03
12148-015	NADIROV SVETLANA	2910 BRANDYWINE DR	WEST LINN	OR	97068	4200 SE 159TH CT	3	\$	544.03
12148-020	THOMAS THOMAS M II & THOMAS PAMELA J TRUSTEES	4116 SE 159TH CT	VANCOUVER	WA	98683	4116 SE 159TH CT	3	\$	544.03
12148-020	DAWSON STEPHEN & DAWSON KATHLEEN	2910 BRANDYWINE DR	WEST LINN	OR	97068	4104 SE 159TH CT	3	\$	544.03
12148-022	MAGISTRALE RICHARD A & MAGISTRALE KAREN	4130 SE 162ND CT	VANCOUVER	WA	98683	4130 SE 162ND CT	3	\$	544.03
12148-024	GREEN BRYAN & GREEN JENNIFER	4124 SE 162ND CT	VANCOUVER	WA	98683	4124 SE 162ND CT	3	\$	544.03
12157-005	WOLFLEY DANIEL ALLEN & WOLFLEY SIDNEE MARIE	4118 SE 162ND COURT	VANCOUVER	WA	98683	4118 SE 162ND CT	3	\$	544.03
12158-000	BACK W D & BACK JONES M E	4009 SE 158TH CT	VANCOUVER	WA	98683	4009 SE 158TH CT	3	\$	544.03
12160-000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683	16012 SE EVERGREEN HWY	3	\$	544.03
12161-000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683	16012 SE EVERGREEN HWY	3	\$	544.03
12163-000	NORWOOD JEAN TRUSTEE	2911 SE VILLAGE LP #269	VANCOUVER	WA	98683	16108 SE EVERGREEN HWY	3	\$	544.03
12168-000	YOON SUK YOUNG & YOON CHUNG SUK	4009 SE 157TH AVE	VANCOUVER	WA	98683	4009 SE 157TH AVE	3	\$	544.03
12174-000	NORWOOD JEAN TRUSTEE	16108 SE EVERGREEN HWY	VANCOUVER	WA	98683	4000 SE 157TH AVE	3	\$	544.03
12175-000	WHITE DAVID & WHITE RENEE	4000 SE 157TH AVE	VANCOUVER	WA	98683	4000 SE 157TH AVE	3	\$	544.03
12179-000	BORITS SIMON & BORITS VESALINA	3921 SE 157TH AVE	VANCOUVER	WA	98683	3921 SE 157TH AVE	3	\$	544.03
12185-015	BROWN AARON W	15210 SE EVERGREEN HWY	VANCOUVER	WA	98683	15210 SE EVERGREEN HWY	3	\$	544.03
12189-000	INMAN DAVID & INMAN MARY	3419 SE 144TH CT	VANCOUVER	WA	98683	3419 SE 144TH CT	3	\$	544.03
12190-000	WOODS LANDING LLC	2909 S PORTSIDE	BOISE	ID	83706	3416 SE RIVERWOOD LN	3	\$	544.03
12196-000	KILLIAN GEORGE H & KILLIAN ELAINE A	3347 SE RIVERWOOD LN	VANCOUVER	WA	98683	3347 SE RIVERWOOD LN	3	\$	544.03
12197-000	BURT ROBERT J & BURT REBECCA TRUSTEE	908 COLLEGE AVE	MENLO PARK	CA	94025	3708 SE 139TH AVE	3	\$	544.03
12198-000	ZIEGLER LADD J	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665	3420 SE 144TH CT	3	\$	544.03
12199-000	LASOF MARK & LASOF JOANNA	PO BOX 873388	VANCOUVER	WA	98687	17005 SE EVERGREEN HWY	3	\$	544.03
12202-000	WOOD MARDI TRUSTEE	PO BOX 1048	BOLINAS	CA	94924	4332 SE 166TH CT	3	\$	544.03
12202-000	BLETH PETER C & BLETH RAE ANN TRUSTEE	16420 SE MCGILLIVRAY BLVD #1	VANCOUVER	WA	98683	4328 SE 166TH CT	3	\$	544.03
12202-000	DAVIDSON BRIAN MICHAEL & CHRISTOPHERSEN ERIN K	4332 SE 166TH CT	VANCOUVER	WA	98683	4328 SE 166TH CT	3	\$	544.03
12202-000	CONDE JON R & CONDE TINA L	4328 SE 166TH CT	VANCOUVER	WA	98683	4324 SE 166TH CT	3	\$	544.03
12202-000	SACKS GEORGE J & SACKS JACKIE L	4324 SE 166TH CT	VANCOUVER	WA	98683	4305 SE 166TH CT	3	\$	544.03
12202-000	GETCH KEVIN T & GETCH JENNIFER R	4305 SE 166TH CT	VANCOUVER	WA	98683	63088 NE 18TH ST STE 100	3	\$	544.03
12202-000	COGGAN MARK & BOXWELL ERIN	63088 NE 18TH ST STE 100	BEND	OR	97701	1712 NW 114TH ST	3	\$	544.03
12202-000	PREZKOP EDWARD	1712 NW 114TH ST	VANCOUVER	WA	98685	4325 SE 166TH CT	3	\$	544.03
12202-000	PHILLIPS JENIFER L	4325 SE 166TH CT	VANCOUVER	WA	98683	4539 SE 164TH AVE	3	\$	544.03
12202-000	CLEAVELAND DAVID V ETAL	4539 SE 164TH AVE	VANCOUVER	WA	98683	1405 SE 8TH AVE	3	\$	544.03
12202-000	CLEAVELAND JOHN AUMAN	1405 SE 8TH AVE	PORTLAND	OR	97214	2917 NE 124TH AVE	3	\$	544.03
12202-000	STEWART GINGER K 1/3 INT	2917 NE 124TH AVE	VANCOUVER	WA	98682	1712 NW 114TH ST	3	\$	544.03
12202-000	WARNER DAVID R & WARNER CONNIE K	1712 NW 114TH ST	VANCOUVER	WA	98685	63088 NE 18TH ST STE 100	3	\$	544.03
12202-000	HELLE ROBERT G & HELLE PATRICIA D	63088 NE 18TH ST STE 100	BEND	OR	97701	63088 NE 18TH ST STE 100	3	\$	544.03
12202-000	BERNARD JOHN & BERNARD LANNAH	63088 NE 18TH ST STE 100	BEND	OR	97701	4411 SE 169TH COURT	3	\$	544.03
12202-000	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98682	4415 SE 169TH CT	3	\$	544.03
12202-000	MEIER TODD C & ASSA ANGIE R	4415 SE 169TH CT	VANCOUVER	WA	98683	4525 SE 164TH AVE	3	\$	544.03
12202-000	WOLLAM TERRY L & WOLLAM SHIRLEY	4525 SE 164TH AVE	VANCOUVER	WA	98683	2335 N CLARK AVE	3	\$	544.03
12202-000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227	17035 SE EVERGREEN HWY	3	\$	544.03
12202-000	MCDONALD RALPH V (C/S)	17035 SE EVERGREEN HWY	VANCOUVER	WA	98655	17035 SE EVERGREEN HWY	3	\$	544.03

EXHIBIT 6  
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## Recap of Project

The purpose of the project was to install improvements to enhance safety in order to allow for the cessation of routine train horns in East Vancouver.

The project installed safety improvements at:

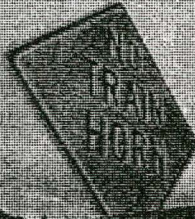

- SE 164<sup>th</sup> Ave
- SE 147<sup>th</sup> Ave
- SE 144<sup>th</sup> Ave (private crossing)
- SE 139<sup>th</sup> Ave (Steamboat Landing)



### At SE 164<sup>th</sup> Ave

Improvements include:

- Three Retaining Walls
- Road Widening
- Median Installation
- Driveway and Mail Box Modifications
- Landscape Restoration

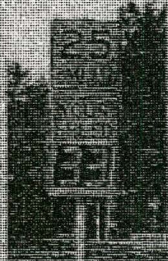
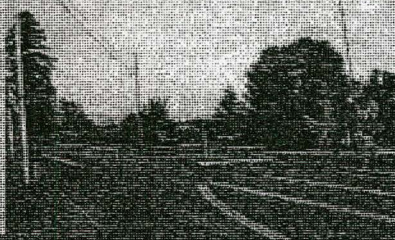


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WASHINGTON

### At SE 147<sup>th</sup> Ave

Improvements include:

- Added Median Installation
- Road Widening
- Street Light Installation
- Radar Controlled Speed Reminder Signs




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## At SE 144<sup>th</sup> Ave

Improvements include:

- Installation of Flashing LED Stop Signs
- Removal of Sight Obstruction




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**Vancouver**  
WASHINGTON

## At SE 139<sup>th</sup> Ave

Improvements include:

- Added Median Installation
- Street Light Installation
- Added Signing
- Radar Controlled Speed Reminder Signs

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**Vancouver**  
WASHINGTON



Process commenced in 2005!

**Purpose of Hearing**

**This hearing is held for the purpose of hearing testimony regarding the calculation of the assessments.**

Past hearings were held for the purpose of hearing testimony regarding:

- The formation of the LTD
- The assignment of assessment tiers
- The work to be accomplished to quiet the train horns

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**Public Involvement**

**Open Public Process that included:**

- Active Representation from Citizen's Committee
- Five City Council Workshops
- Two Community Open Houses
- Two Community Support Mailers and Surveys
- Two City Council Resolutions
- Three Public Hearings (including tonight)
- Two More Future Public Hearings with City Council

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## Assessment Tier Assignment

Participants were divided into 3 benefit tiers based on the amount of noise abatement received.

Considered were:

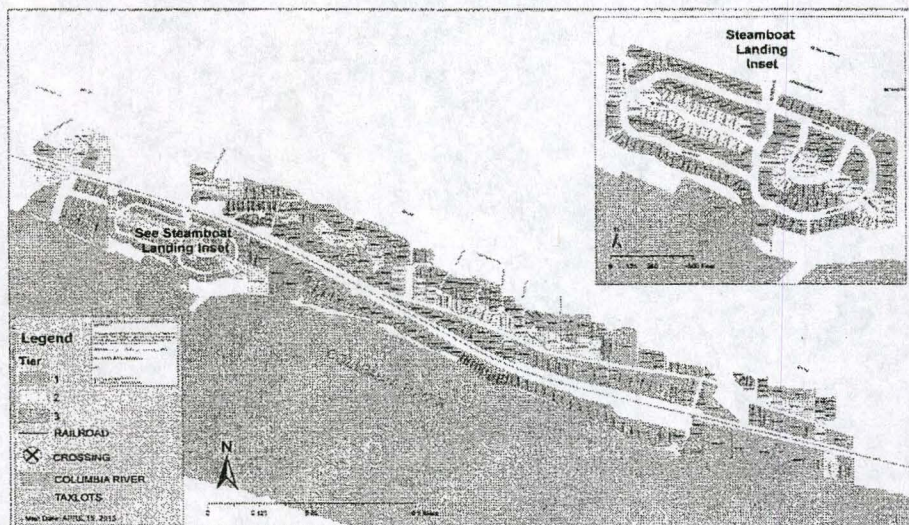
- Distance from tracks and crossings
- Local Topography
- Proximity to other noise generators (i.e. SR-14)
- Buildable Lots

Not considered:

- Size of lot. Sound reduction benefit is not related to lot size.

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### TRAIN HORN QUIET ZONE





## Project Costs

### Project Costs Can Be Divided Into Five Categories:

- Special Benefit Analyses (Appraiser and Sound Consultant)
- Supportive Studies (Traffic Studies, Alternatives)
- Civil Engineering Design and Construction Management
- Actual Construction Costs
- Administrative Costs (Hearings Examiner, Legal Counsel, Public Notice Advertising, Bond Sale Costs, Short-Term Loan Interest Charges, etc.)

**Detailed Breakdowns were included in mailers to each participant as well as in tonight's Hearing staff report.**

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## Total Project Costs

**Total Project Costs were \$593,000 – 27% less than estimates supported by the citizen survey in early 2013.**

**For each assessment Tier, the recommended assessments are:**

- Tier 1 – 214 parcels - \$1,813.43 - \$151.75 annually\*
- Tier 2 – 95 parcels - \$1,269.40 - \$106.22 annually\*
- Tier 3 – 155 parcels - \$544.03 - \$45.52 annually\*

\* Based on an assumed 5.5% bond rate at time of sale and a 20 yr. period.

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## Going Forward -

Assuming that the recommended assessments are adopted by City Council:

- Opportunity for lump sum payments to avoid any finance charges (Late Summer, Fall of 2014)
- Sale of a bond to finance those who wish annual payments.
- Annual payments billed by City in late summer beginning in 2015
- Total amount owed can be paid off at any time.
- Assessment becomes a lien, and must be retired with sale of the property.

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Questions?



# East Vancouver Train Horn Noise Quiet Zone

## From Assessment Roll Hearing held 5/7/2014

Summary and disposition of objections entered into the hearing record.

<b>Name/Address</b>	<b>Nature of testimony</b>	<b>Action to be taken</b>
Michael & Mary Yee 16905 SE Evergreen Hwy	At establishment hearing, it was decided to move property from tier 1 to tier 2. Correction required. (by telephone)	Confirmed proposed correction. Moved from tier 1 to tier 2 – assessments recalculated
Dan Wolfley 4118 SE 162 <sup>nd</sup> Ct	Objected to being included in the LID (by e-mail)	Notified that objections to LID inclusion was subject of previous public hearing – no change in status
Bruce Melkonian 14911 SE Northshore Cir.	Objected to quality of work done and total amount of the assessment. Stated work done was “trivial” (By US Mail)	Costs confirmed as applicable. Costs 27% less than when Mr. Melkonian voiced approval of work. No action taken
Michael & Claudia McDowell 14012 SE 35 <sup>th</sup> Loop	Objected to tier assignment – requested moving from tier 1 to tier 2 (by US Mail)	Objections to LID tier assignment was subject of previous public hearing – no action taken

# East Vancouver Train Horn Noise Quiet Zone

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Affidavit of Publication  
STATE OF WASHINGTON)

) SS:  
County of Clark )

Columbian

CHRISTINA ALLEMANG  
CVAN-CITY VANCOUVER-L  
PO BOX 1995  
VANCOUVER WA 98668-1995

REFERENCE: 70251 ASSESS ROLL LID 545  
3290428 PUBLIC HEARING NOTIC

I, the undersigned say,

That I am over the age of eighteen and not interested in the above entitled matter; that I am now, and at all time embraced in the publication herein mentioned, was, the principal clerk of the printer of The Columbian, a daily newspaper printed, published and circulated in the said county and adjudged a newspaper of general circulation by the Superior Court of the County of Clark, State of Washington, under Proceeding No. 802006715; that the advertisement, of which the annexed is a true printed copy, was published in the above-named newspaper on the following dates, to wit:

**PUBLIC HEARING NOTICE**  
**Confirmation of the Assessment Roll for**  
**Local Improvement District 545**  
**AN ORDINANCE** of the City of Vancouver, Washington, approving and confirming the final assessment roll for Local Improvement District No. 545, which has been created and established for the purpose of paying the cost of certain improvements in the City of Vancouver; and levying and assessing the amount thereof against the lots, tracts, parcels of land and other property shown on said roll.  
The Council has set **Monday, June 2, 2014**, as the date of hearing at the hour of **6:30 p.m.** in the **Heritage Ballroom at the Vancouver Hilton, 301 W. 6th Street, Vancouver, Washington**, as the time and place when said matter shall be heard and considered for final passage. At this time, all interested parties may appear and be heard.  
This notice is published pursuant to City Charter Section 2.13, RCW 35.22.288 and Resolution M-3053. A free copy of the full text of the proposed ordinance will be sent to anyone who requests one by calling the City Clerk's office at (360) 487-8448.  
Anyone needing language interpretation services or accommodations with a disability while attending a Vancouver City Council meeting may contact the City Manager's staff at (360) 487-8600 (Voice/TTY). Assistive listening devices and live Closed Captioning are available for the deaf, hard of hearing and general public use. Please notify a staff person if you wish to use one of the devices. Every attempt at reasonable accommodation will be made.  
**CARRIE LEWELLEN, DEPUTY CITY CLERK**  
**CITY OF VANCOUVER**  
May 29 510594

PUBLISHED ON: 05/29

TOTAL COST: 194.00  
FILED ON: 05/29/14

I Certify (or declare) under penalty of perjury that the foregoing is true and correct.

Signature


*Sandra Rustett*



CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, do HEREBY CERTIFY that the attached is a true and correct copy of Ordinance No. M-4076, confirming the assessment roll for Local Improvement District No. 545.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver

05/19/14 (Date of First Reading)  
06/02/14 (Date of Public Hearing)

ORDINANCE NO. M- 4076

AN ORDINANCE of the City of Vancouver, Washington, approving and confirming the final assessment roll for Local Improvement District No. 545, which has been created and established for the purpose of paying the cost of certain improvements in the City of Vancouver; and levying and assessing the amount thereof against the lots, tracts, parcels of land and other property shown on said roll.

WHEREAS, an assessment roll levying special assessments against the properties located in Local Improvement District No. 545 ("LID No. 545"), in the City of Vancouver, Washington, created under Ordinance No. M-4051, was filed with the City Clerk of the City of Vancouver as provided by law; and

WHEREAS, notice of the time and place of a hearing on and of making objections to the assessment roll was duly published at and for the time and in the manner provided by law, fixing the time and place of a hearing before the Hearing Examiner thereon for the 7th day of May, 2014, at the hour of 6:00 p.m., in the Council Chambers of the City Hall at 415 W. 6th Street, 2nd Floor, Vancouver, Washington, and further notice thereof was duly mailed by the City Clerk to each property owner on said roll; and

WHEREAS, at the time and place fixed and designated in said notice, the hearing on said assessment roll was duly held and the Hearing Examiner gave due consideration to all written and oral protests received and all persons appearing at said hearing; and

WHEREAS, this Council, sitting as a board of equalization, has given due consideration to the report of the Hearing Examiner;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF VANCOUVER, WASHINGTON as follows:

Section 1. The Council, sitting as a board of equalization and having made all revisions to the roll it deems necessary, hereby finds and determines that the final assessment roll for LID No. 545 is just and equitable and that no assessment against property within LID No. 545 is greater than the special benefits to be derived from the improvements. Accordingly, the final assessment roll, in the total amount of \$592,993.17, is hereby approved and confirmed, and the assessments set forth therein are hereby levied against each lot, tract and parcel of property described in the roll.

Section 2. The Clerk of the City is hereby directed to place in the hands of the Treasurer of the City for collection the final assessment roll for LID No. 545. Upon such placement, the amount of each assessment set forth in the roll, together with any interest or penalty imposed from time to time, shall become a lien against the property so assessed. The lien shall be paramount and superior to any other lien or encumbrance whatsoever, theretofore or thereafter created, except a lien for general taxes.

Section 3. Upon receipt of the final assessment roll for LID No. 545, the Treasurer of the City is hereby directed to publish notice at the times and in the manner required by RCW 35.49.010, stating that the roll is in the Treasurer's hands for collection and that such assessments or any portion thereof may be paid to the City at any time within 30 days from the date of the first publication of such notice, without penalty, interest or costs.

Section 4. The amount of any assessment, or any portion thereof, against property in LID No. 545 not paid within the 30-day period from the date of the first publication of the Treasurer's notice shall be payable in twenty (20) equal annual installments, together with interest on the

diminishing principal balance thereof at a rate of 0.5% per annum higher than the interest rate of the bonds sold in LID No. 545. Interest shall commence on the 30th day following first publication of such notice. The first installment shall become due and payable on June 30, 2015 and annually thereafter on each June 30. Annual installments, including interest and any penalty, shall be paid in full when due, and no partial payments shall be accepted by the Treasurer of the City.

Section 5. Any installment not paid when due shall thereupon become delinquent. All delinquent installments shall be subject to a penalty equal to 9% of the amount of the installment, including interest.

Section 6. The lien of any assessment may be discharged at any time after the 30-day prepayment period by payment of the entire principal amount of the assessment remaining unpaid together with interest thereon to the due date of the next installment.

Section 7. If any one or more of the provisions of this ordinance shall be declared by a court of competent jurisdiction to be contrary to law, then such provision shall be null and void and shall be deemed severable from the remaining provisions of this ordinance and shall in no way affect the validity of the other provisions of this ordinance.

Section 8. This ordinance shall be effective 30 days from and after the date of its final passage and publication as provided by law.

ADOPTED by the City Council of the City of Vancouver, Washington, at a regular meeting thereof held this 2nd day of June, 2014.

Read first time: May 19, 2014

Ayes: 6

Councilmembers Topper, McEnemy-Ogle, Turley,  
Hansen, Budeman, Smith

Nays: 0

Councilmembers

Absent: 1

Councilmembers - Mayor Leavitt

Read second time: June 2, 2014

PASSED by the following vote: 7-0

Ayes: 7

Councilmembers Topper, McEnemy-Ogle, Turley,  
Hansen, Budeman, Smith, Mayor Leavitt

Nays: 0

Councilmembers

Absent: 0

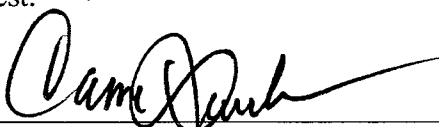
Councilmembers

SIGNED this 2nd day of June, 2014.

CITY OF VANCOUVER, WASHINGTON

  
\_\_\_\_\_  
Timothy D. Leavitt, Mayor

Attest:

  
\_\_\_\_\_  
R. Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk

Approved as to form:

  
\_\_\_\_\_  
Ted H. Gathe, City Attorney

## SUMMARY

ORDINANCE NO. M-\_\_\_\_\_

AN ORDINANCE of the City of Vancouver, Washington, approving and confirming the final assessment roll for Local Improvement District No. 545, which has been created and established for the purpose of paying the cost of certain improvements in the City of Vancouver; and levying and assessing the amount thereof against the lots, tracts, parcels of land and other property shown on said roll.

The full text of this ordinance will be mailed upon request. Contact Raelyn McJilton, Records Officer at 487-8711, or via [www.cityofvancouver.us](http://www.cityofvancouver.us) (Go to City Government and Public Records).

LID 545 FINAL ASSESSMENT ROLL MAY 12, 2014

PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
091540-000	ZHANG JIEBIN	718 SYCAMORE AVE SPC 113	VISTA	CA	92083		1	\$ 1,815.10
092008-002	ZETA ODELO M & ZETA MARIA L	15001 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15001 SE EVERGREEN HWY	1	\$ 1,815.10
092008-004	WASTRADOWSKI BEVERLY J & WASTRADOWSKI ARTHUR C	15003 SE EVERGREEN HWY	VANCOUVER	WA	98683	15003 SE EVERGREEN HWY	1	\$ 1,815.10
092008-006	WATANABE ALVIN & WATANABE TAMARA	15013 SE EVERGREEN HWY	VANCOUVER	WA	98683	15013 SE EVERGREEN HWY	1	\$ 1,815.10
092008-008	MACAULAY KERMIT & BUX ANN	15103 SE EVERGREEN HWY	VANCOUVER	WA	98683	15103 SE EVERGREEN HWY	1	\$ 1,815.10
092008-010	HAWKINS SHANNON K TRUSTEE	15113 SE EVERGREEN HWY	VANCOUVER	WA	98683	15113 SE EVERGREEN HWY	1	\$ 1,815.10
092008-012	ALIKIN VICTOR G	15207 SE EVERGREEN HWY	VANCOUVER	WA	98683	15207 SE EVERGREEN HWY	1	\$ 1,815.10
092008-013	DOLAN JOHN & DOLAN VIOLET	15201 SE EVERGREEN HWY	VANCOUVER	WA	98683	15201 SE EVERGREEN HWY	1	\$ 1,815.10
092008-014	GOULD RYAN & GOULD KRISTEN ELIZABETH ANDERSON	15209 SE EVERGREEN HWY	VANCOUVER	WA	98683	15209 SE EVERGREEN HWY	1	\$ 1,815.10
092008-016	EZAT-PANAH KAMRAN & EZAT-PANAH STEPHANIE	15301 SE EVERGREEN HWY	VANCOUVER	WA	98683	15301 SE EVERGREEN HWY	1	\$ 1,815.10
092008-018	FOSTER BARBARA K TRUSTEE	15313 SE EVERGREEN HWY	VANCOUVER	WA	98683	15313 SE EVERGREEN HWY	1	\$ 1,815.10
092008-019	TRIPP ROBERT ROLAN & TRIPP SUSAN L	15315 SE EVERGREEN HWY	VANCOUVER	WA	98683	15315 SE EVERGREEN HWY	1	\$ 1,815.10
092008-068	PARSONS ROGER & PARSONS LAURIE	14804 SE NORTHSORE CIR	VANCOUVER	WA	98683	14804 SE NORTHSORE CIR	1	\$ 1,815.10
092008-070	NAUGHTON JAMES & NAUGHTON PAULA TRUSTEE	14805 SE NORTHSORE CIR	VANCOUVER	WA	98683	14805 SE NORTHSORE CIR	1	\$ 1,815.10
092008-072	BONAWITZ JOE S & BONAWITZ JOANN TRUSTEE	14807 SE NORTHSORE CIR	VANCOUVER	WA	98683	14807 SE NORTHSORE CIR	1	\$ 1,815.10
092008-074	SCHROEDER STEPHEN M & SCHROEDER KRISTIE M	14811 SE NORTHSORE CIR	VANCOUVER	WA	98683	14811 SE NORTHSORE CIR	1	\$ 1,815.10
092008-076	FAKHOURY OMAR J & FAKHOURY GHADA C	14819 SE NORTHSORE CIR	VANCOUVER	WA	98683	14819 SE NORTHSORE CIR	1	\$ 1,815.10
092008-082	LEE LANEIL A & LEE LANELLE TRUSTEES	3810 SE RIVERCREST AVE	VANCOUVER	WA	98663	3810 SE RIVERCREST AVE	1	\$ 1,815.10
092008-112	HIGGINS MICHAEL & HIGGINS MARY	14608 SE 36TH CIR	VANCOUVER	WA	98683	14608 SE 36TH CIR	1	\$ 1,815.10
092008-114	WEINSTEIN JEFFREY & WEINSTEIN SHERRI	4708 B NE THURSTON WAY	VANCOUVER	WA	98662	14609 SE 36TH CIR	1	\$ 1,815.10
092008-118	NEUPERT KAROLYI & GORDON BARRY	3612 SE 147TH CT	VANCOUVER	WA	98683	3612 SE 147TH CT	1	\$ 1,815.10
092008-120	DK CAPITAL LLC	PO BOX 579	CENTRALIA	WA	98531	3707 SE 147TH CT	1	\$ 1,815.10
092008-190	HOWARD KAE TRUSTEE	14519 SE RIVERSHORE DR	VANCOUVER	WA	98683	14519 SE RIVERSHORE DR	1	\$ 1,815.10
092008-192	ANDERSON DALE E & ANDERSON LELA L	14707 SE RIVERSIDE DR	VANCOUVER	WA	98683	14607 SE RIVERSHORE DR	1	\$ 1,815.10
092008-194	DEFREES MICHAEL & DEFREES CRISTI D	14657 SE RIVERSHORE DR	VANCOUVER	WA	98683	14657 SE RIVERSHORE DR	1	\$ 1,815.10
092008-196	ANDERSON DALE E & ANDERSON LETA TRUSTEE	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	14707 SE RIVERSHORE DR	1	\$ 1,815.10
092008-198	STEIN CRAIG	5408 NE 88TH ST B101	VANCOUVER	WA	98665	14719 SE RIVERSHORE DR	1	\$ 1,815.10
092008-200	TERRELL RICHARD & TERRELL CAROL	14807 SE RIVERSHORE DR	VANCOUVER	WA	98683	14807 SE RIVERSHORE DR	1	\$ 1,815.10
092008-202	TUAN TRAN & HOANG KATHY	14819 SE RIVERSHORE DR	VANCOUVER	WA	98683	14819 SE RIVERSHORE DR	1	\$ 1,815.10
092008-204	MCCLASKEY TOD E JR & MCCLASKEY VERONICA TRUSTEES	1499 SE TECH CENTER PL STE 2	VANCOUVER	WA	98683	14905 SE RIVERSHORE DR	1	\$ 1,815.10
092008-206	DAVIS GERALD & DAVIS ROBERTA	6922 NE FOURTH PLAIN BLVD	VANCOUVER	WA	98661	14915 SE RIVERSHORE DR	1	\$ 1,815.10
092008-208	MACKIN LARRY R & MACKIN SUZANNE I	15007 SE RIVERSHORE DR	VANCOUVER	WA	98683	15007 SE RIVERSHORE DR	1	\$ 1,815.10
092008-210	HUFFSTUTTER VINCENT L & HUFFSTUTTER SHELLEY	15019 SE RIVERSHORE DR	VANCOUVER	WA	98683	15019 SE RIVERSHORE DR	1	\$ 1,815.10
092008-212	KINGZETT THOMAS & KINGZETT GLORIA	15111 SE RIVERSHORE DR	VANCOUVER	WA	98683	15111 SE RIVERSHORE DR	1	\$ 1,815.10
092008-214	WATERS JOHN E & WATERS KATHLEEN M	15201 SE RIVERSHORE DR	VANCOUVER	WA	98683	15201 SE RIVERSHORE DR	1	\$ 1,815.10
092008-215	RIVER PROPERTY LLC	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	15209 SE RIVERSHORE DR	1	\$ 1,815.10
092009-786	MCLAGAN KATHLEEN TRUSTEE	15801 SE RIVERSHORE DR	VANCOUVER	WA	98683	15801 SE RIVERSHORE DR	1	\$ 1,815.10
092009-788	FRABACK ALAN L & FRABACK ANNE MARIE	15813 SE RIVERSHORE DR	VANCOUVER	WA	98683	15813 SE RIVERSHORE DR	1	\$ 1,815.10
092009-790	TENOLD ROBERT & TENOLD SUSAN	15821 SE RIVERSHORE DR	VANCOUVER	WA	98683	15821 SE RIVERSHORE DR	1	\$ 1,815.10
092009-792	ROAKE JAMES & ROAKE RUTH A	15903 SE RIVERSHORE DR	VANCOUVER	WA	98683	15903 SE RIVERSHORE DR	1	\$ 1,815.10
092009-794	PATTERSON JAMES & PATTERSON LINDA TRUSTEE	15915 SE RIVERSHORE DR	VANCOUVER	WA	98683	15915 SE RIVERSHORE DR	1	\$ 1,815.10
092009-796	MACKAY DAVID B & MACKAY M KAY TRUSTEES	16001 SE RIVERSHORE DR	VANCOUVER	WA	98683	16001 SE RIVERSHORE DR	1	\$ 1,815.10
092009-798	BEATTY THOMAS & BEATTY CARMEN M	16009 SE RIVERSHORE DR	VANCOUVER	WA	98683	16009 SE RIVERSHORE DR	1	\$ 1,815.10
092009-800	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16021 SE RIVERSHORE DR	1	\$ 1,815.10
092009-804	HANNAH RICHARD & HANNAH B MARILYN	16117 SE RIVERSHORE DR	VANCOUVER	WA	98683	16117 SE RIVERSHORE DR	1	\$ 1,815.10
092009-808	GRAY PETER G	16215 SE RIVERSHORE DR	VANCOUVER	WA	98683	16215 SE RIVERSHORE DR	1	\$ 1,815.10
092009-810	LE HIEU T & LE THUY D	16311 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16311 SE RIVERSHORE DR	1	\$ 1,815.10
092010-888	STEIN SUSAN L & BREDL JAY TRUSTEES	14018 SE 35TH LP	VANCOUVER	WA	98684	15505 SE RIVERSHORE DR	1	\$ 1,815.10
092010-890	HARRIS ROD A & HARRIS LINDA LEE	15515 SE RIVERSHORE DR	VANCOUVER	WA	98683	15515 SE RIVERSHORE DR	1	\$ 1,815.10
092010-892	CHAMBERS DAVID E & CHAMBERS MAUREEN A TRUSTEE	15603 SE RIVERSHORE DR	VANCOUVER	WA	98683	15603 SE RIVERSHORE DR	1	\$ 1,815.10
092010-894	FOGG EDWARD L & FOGG MARIA M	15609 SE RIVERSHORE DR	VANCOUVER	WA	98683	15609 SE RIVERSHORE DR	1	\$ 1,815.10
092010-896	FOSTER GARY & FOSTER TINA	15701 SE RIVERSHORE DR	VANCOUVER	WA	98683	15701 SE RIVERSHORE DR	1	\$ 1,815.10
092010-898	JULIAN DENISE C	15711 SE RIVERSHORE DR	VANCOUVER	WA	98683	15711 SE RIVERSHORE DR	1	\$ 1,815.10
114784-004	VOGLER BEVERLY	13820 SE 35TH ST	VANCOUVER	WA	98683	13820 SE 35TH ST	1	\$ 1,815.10
114784-006	MONTGOMERY WILLIAM & MONTGOMERY TONI	13816 SE 35TH ST	VANCOUVER	WA	98683	13816 SE 35TH ST	1	\$ 1,815.10
114784-010	KRENELKA RANDALL M	13808 SE 35TH ST	VANCOUVER	WA	98683	13808 SE 35TH ST	1	\$ 1,815.10
114784-012	COLLINS CONNIE COLLETTE	13800 SE 35TH ST	VANCOUVER	WA	98683	13800 SE 35TH ST	1	\$ 1,815.10
114784-014	CORNETT KATHERINE	13720 SE 35TH ST	VANCOUVER	WA	98683	13720 SE 35TH ST	1	\$ 1,815.10
114784-016	GOODWIN KRISTI V & GOODWIN JEREMY M	13716 SE 35TH ST	VANCOUVER	WA	98683	13716 SE 35TH ST	1	\$ 1,815.10
114784-018	TRACY WILLIAM J & TRACY MARILYN E	37100 SE 20TH ST	WASHOUGAL	WA	98671	13710 SE 35TH ST	1	\$ 1,815.10
114784-020	BAKER JOHN A & BAKER KIMBERLY S	13706 SE 35TH ST	VANCOUVER	WA	98683	13706 SE 35TH ST	1	\$ 1,815.10
114784-022	SMITH PATTI A & SMITH DONALD J	13700 SE 35TH ST	VANCOUVER	WA	98683	13700 SE 35TH ST	1	\$ 1,815.10
114784-024	FULLARD-LEO DUDLEY L	579 AUWINA ST	KAILUA	HI	96734	13622 SE 35TH ST	1	\$ 1,815.10
114784-026	SLATER BRANDON & SLATER DAYNA	24227 SE 43RD PL	JSSAQUAH	WA	98029	13620 SE 35TH ST	1	\$ 1,815.10
114784-028	SHORT DAVID B & SHORT DIANE M	180 TOPSIDE CT	STOKESDALE	NC	27357	13618 SE 35TH ST	1	\$ 1,815.10
114784-030	CASSIE GORDON J	7632 NE HAZEL DELL AVE	VANCOUVER	WA	98665	13616 SE 35TH ST	1	\$ 1,815.10
114784-032	PINO EVA	11714 NE CRESTWOOD DR	VANCOUVER	WA	98684	13614 SE 35TH ST	1	\$ 1,815.10
114784-034	CUNNINGHAM JAMES E	3407 SE 136TH CT	VANCOUVER	WA	98683	3407 SE 136TH CT	1	\$ 1,815.10
114784-038	CARLSON RONALD D & CARLSON KYMERY A	3401 SE 136TH CT	VANCOUVER	WA	98683	3401 SE 136TH CT	1	\$ 1,815.10
114784-040	HOWARD GREGORY H & HOWARD MARY LYN	3408 SE 136TH CT	VANCOUVER	WA	98683	3408 SE 136TH CT	1	\$ 1,815.10
114784-042	FERGUSON TAMMIE	3410 SE 136TH CT	VANCOUVER	WA	98683	3410 SE 136TH CT	1	\$ 1,815.10
114784-156	HARRIS WILLIAM & HARRIS LAVINE	13823 SE 36TH ST	VANCOUVER	WA	98683	13823 SE 36TH ST	1	\$ 1,815.10
114784-158	FEISTER AUTUMN LORETTA	13822 SE 36TH ST	VANCOUVER	WA	98683	13822 SE 36TH ST	1	\$ 1,815.10
114784-186	LANDOLT MICHELLE & LANDOLT DAVID	13617 SE 35TH ST	VANCOUVER	WA	98683	13617 SE 35TH ST	1	\$ 1,815.10
114784-188	MCMANARA PAMELA L	103 NE 14TH AVE	CAMAS	WA	98607	13619 SE 35TH ST	1	\$ 1,815.10
114784-190	BAY MARGARET C	13701 SE 35TH ST	VANCOUVER	WA	98683	13701 SE 35TH ST	1	\$ 1,815.10
114784-192	WALLENSTROM ROLF & WALLENSTROM VIRGINIA	13709 SE 35TH ST	VANCOUVER	WA	98683	13709 SE 35TH ST	1	\$ 1,815.10
114784-194	MCLANATHAN R A & MCLANATHAN BENTE TRUSTEES	13715 SE 35TH ST	VANCOUVER	WA	98683	13715 SE 35TH ST	1	\$ 1,815.10
114784-198	HOLLAND ROBERT & HOLLAND SYLVIA	13719 SE 35TH ST	VANCOUVER	WA	98683	13719 SE 35TH ST	1	\$ 1,815.10
114784-200	WULF VIRGINIA C	13801 SE 35TH ST	VANCOUVER	WA	98683	13801 SE 35TH ST	1	\$ 1,815.10
114784-201	ROLAND RALPH & ROLAND KARALEE	13807 SE 35TH ST	VANCOUVER	WA	98683	13807 SE 35TH ST	1	\$ 1,815.10
114784-202	ALEGRIA ARTURO	13809 SE 35TH ST	VANCOUVER	WA	98683	13809 SE 35TH ST	1	\$ 1,815.10
114784-204	NORTON TIMOTHY W & NORTON KATHRYN M	5615 SE SCENIC LN UNIT 303	VANCOUVER	WA	98661	13817 SE 35TH ST	1	\$ 1,815.10
114784-206	GRUBBS SANDY L & LINDSTROM JERED F	3507 NE 157TH AVE	VANCOUVER	WA	98682	3502 SE 139TH AVE	1	\$ 1,815.10
114784-208	BISAILLON PHILIP E & BISAILLON LUCIANA	PO BOX 266	VANCOUVER	WA	98666	3510 SE 139TH AVE	1	\$ 1,815.10
114784-222	MELTON SAMUEL & MELTON MARILYN	3603 SE 139TH AVE	VANCOUVER	WA	98683	3603 SE 139TH AVE	1	\$ 1,815.10
114784-226	WIGGINS MANNING LISA	3517 SE 139TH AVE	VANCOUVER	WA	98683	3517 SE 139TH AVE	1	\$ 1,815.10
114784-228	KERN BRENDA S	21145 S HWY 99 E	OREGON CITY	OR	97045	3511 SE 139TH AVE	1	\$ 1,815.10
114784-232	SCHLOSSER ALAN E	PO BOX 2322	BEND	OR	97709	3503 SE 139TH AVE	1	\$ 1,815.10
114784-234	HERRMANN LINDA M	13902 SE 35TH ST	VANCOUVER	WA	98683	13902 SE 35TH ST	1	\$ 1,815.10
114784-238	MINOR BRIAN C & MINOR DARICE E	14003 SE 35TH LOOP	VANCOUVER	WA	98683	14003 SE 35TH LOOP	1	\$ 1,815.10
114784-242	STEVENS ABRAM M & STEVENS ANNA L	14007 SE 35TH LOOP	VANCOUVER	WA	98683	14007 SE 35TH LOOP	1	\$ 1,815.10

## LID 545 FINAL ASSESSMENT ROLL MAY 12, 2014

PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-270	LINK EDWARD WILLIAM & LINK LOUISE TRUSTEES	14215 SE 35TH LOOP	VANCOUVER	WA	98683	14215 SE 35TH LOOP	1	\$ 1,815.10
114784-272	KASZIEWICZ FRANK & KASZIEWICZ MICHELLE	14103 SE 35TH ST	VANCOUVER	WA	98683	14103 SE 35TH LOOP	1	\$ 1,815.10
114784-274	SARGENT LARRY E	20413 25TH AVE NW	SHORELINE	WA	98177	14115 SE 35TH ST	1	\$ 1,815.10
114784-276	SKARBERG JOHN B & SKARBERG JOLEEN G TRUSTEES	14206 SE 38TH ST	VANCOUVER	WA	98683	14206 SE 38TH ST	1	\$ 1,815.10
114784-334	OLCAK STEPHEN G & OLCAK MARY TRUSTEE	14205 SE 38TH ST	VANCOUVER	WA	98683	14205 SE 38TH ST	1	\$ 1,815.10
114784-338	WASHBURN FREDRICK L II & WASHBURN LORI LEE	14120 SE 35TH ST	VANCOUVER	WA	98683	14120 SE 35TH ST	1	\$ 1,815.10
114784-340	ASHE NEAL & ASHE SHARON TRUSTEE	14118 SE 35TH ST	VANCOUVER	WA	98683	14118 SE 35TH ST	1	\$ 1,815.10
114784-344	HESS STEVEN A & WILKS TERESA S	14114 SE 35TH ST	VANCOUVER	WA	98683	14114 SE 35TH ST	1	\$ 1,815.10
114784-346	UHEY JACKIE & UHEY STACI	7202 NW 291ST ST	RIDGEFIELD	WA	98642	14106 SE 35TH ST	1	\$ 1,815.10
114784-348	MCDRADE BRYAN & MCDRADE SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	14102 SE 35TH ST	1	\$ 1,815.10
114784-350	WINTER CHARLES F	14100 SE 35TH ST	VANCOUVER	WA	98683	14100 SE 35TH ST	1	\$ 1,815.10
114784-352	SHIRAIISHI CHRISTOPHER & CAMERON ANN	14022 SE 35TH ST	VANCOUVER	WA	98683	14022 SE 35TH ST	1	\$ 1,815.10
114784-354	KNIGHT ROY	14020 SE 35TH ST	VANCOUVER	WA	98683	14020 SE 35TH ST	1	\$ 1,815.10
114784-356	OWEN DONALD K & LOAN T	14016 SE 35TH ST	VANCOUVER	WA	98683	14016 SE 35TH ST	1	\$ 1,815.10
114784-360	ALDOUS GARY M & ALDOUS LAUREN R	14010 SE 35ST	VANCOUVER	WA	98683	14010 SE 35TH ST	1	\$ 1,815.10
114784-362	NAZARIO-PETAK CARMEN	14000 SE 35TH ST	VANCOUVER	WA	98683	14000 SE 35TH ST	1	\$ 1,815.10
114784-364	KANAN SALLY M	13918 SE 35TH ST	VANCOUVER	WA	98683	13918 SE 35TH ST	1	\$ 1,815.10
114784-366	SHORT DAVID B & SHORT DIANE M	3609 SE 139TH AVE	VANCOUVER	WA	98683	13910 SE 35TH ST	1	\$ 1,815.10
114784-368	BROWN RONALD E & BROWN PAULA R	2224 LITTLER LN APT 4	LAKE HAVASU CITY	AZ	86406	14004 SE 35TH LOOP	1	\$ 1,815.10
114784-370	COBB JOHN R & COBB REBECCA B	2660 HAYDEN BRIDGE RD	SPRINGFIELD	OR	97477	14021 SE 35TH ST	1	\$ 1,815.10
114784-372	GREIG RYAN & GREIG KIMBERLY	14038 SE 35TH LOOP	VANCOUVER	WA	98683	14038 SE 35TH LOOP	1	\$ 1,815.10
114784-374	PAYNE TIMOTHY W	14036 SE 35TH LOOP	VANCOUVER	WA	98683	14036 SE 35TH LOOP	1	\$ 1,815.10
114784-376	WOOD GREGORY & WOOD ANGELA	6021 GREENBUSH AVE	VAN NUYS	CA	91401	14034 SE 35TH LOOP	1	\$ 1,815.10
114784-378	YOUNG MARK G	14032 SE 35TH LOOP	VANCOUVER	WA	98683	14032 SE 35TH LOOP	1	\$ 1,815.10
114784-388	MCDOWELL MICHAEL M & MCDOWELL CLAUDIA S (C/B) - BRADLEY SUSAN	14012 SE 35TH LOOP	VANCOUVER	WA	98683	14012 SE 35TH LOOP	1	\$ 1,815.10
114784-390	HORN RANDALL E	14008 SE 35TH LOOP	VANCOUVER	WA	98683	14008 SE 35TH LOOP	1	\$ 1,815.10
114784-700	SVEHAUG ALAN & SVEHAUG SALLY	13415 SE SILVER CIR	VANCOUVER	WA	98683	13415 SE SILVER CIR	1	\$ 1,815.10
122108-000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683		1	\$ 1,815.10
122109-000	DORSEY BRIDGET M & WEST TIMOTHY W	4219 NE 81ST AVE	PORTLAND	OR	97218	4515 SE 164TH AVE	1	\$ 1,815.10
122117-000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683	4603 SE 164TH AVE	1	\$ 1,815.10
122118-000	WARD JADE L & WARD JOSEPH C	4300 SE 164TH AVE	VANCOUVER	WA	98683	4300 SE 164TH AVE	1	\$ 1,815.10
122119-000	MCELLRATH ROBERT M & MCELLRATH SALLY	4310 SE 164TH AVE	VANCOUVER	WA	98683	4310 SE 164TH AVE	1	\$ 1,815.10
122121-000	NORD JOHN E SUCCESSOR TRUSTEE	2006 NE 157TH AVE	VANCOUVER	WA	98684	15801 SE EVERGREEN HWY	1	\$ 1,815.10
122122-000	COMBS RALPH LON & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682		1	\$ 1,815.10
122123-002	MORELLO SANTO & MORELLO JEANNETTE	4304 SE 159TH CRT	VANCOUVER	WA	98683	4304 SE 159TH CT	1	\$ 1,815.10
122123-004	HUELSMANN CHRISTOPHER T & JOHNSON-HUELSMANN JANET Y	PO BOX 871255	VANCOUVER	WA	98687	4312 SE 159TH CT	1	\$ 1,815.10
122123-006	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98683	4320 SE 159TH CT	1	\$ 1,815.10
122123-008	NGUYEN BAO Q & DANG TUTRINH T	4305 SE 159TH CT	VANCOUVER	WA	98683	4305 SE 159TH CT	1	\$ 1,815.10
122123-010	CARPENTER RICHARD VINCENT & CARPENTER SANDRA L	4315 SE 159TH CT	VANCOUVER	WA	98683	4315 SE 159TH CT	1	\$ 1,815.10
122123-012	RIEM MARK T & RIEM NEALANE D	4321 SE 159TH CT	VANCOUVER	WA	98683	4321 SE 159TH CT	1	\$ 1,815.10
122124-000	LESTER TED W & LESTER EDITH TRUSTEES	PO BOX 2050	WOODLAND	WA	98674	15613 SE EVERGREEN HWY	1	\$ 1,815.10
122125-000	MCMALL TIMOTHY D & MCMALL NICOLE M	PO BOX 703	CAMAS	WA	98607	4306 SE 164TH AVE	1	\$ 1,815.10
122128-000	WHITFIELD JANE G TRUSTEE	15819 SE EVERGREEN HWY	VANCOUVER	WA	98683	15819 SE EVERGREEN HWY	1	\$ 1,815.10
122133-000	KAUL SCOTT A & KAUL JANET A	15507 SE 39TH CIR	VANCOUVER	WA	98683	15513 SE EVERGREEN HWY	1	\$ 1,815.10
122135-000	CROCKER RICHARD H	12614 SE 10TH ST	VANCOUVER	WA	98683	4313 SE 164TH AVE	1	\$ 1,815.10
122137-000	BOURDEAU DENNIS & BOURDEAU PATRICIA	16001 SE EVERGREEN HWY	VANCOUVER	WA	98683	16001 SE EVERGREEN HWY	1	\$ 1,815.10
122139-000	PREST LAYNE A & PREST KARIN M	16301 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	16301 SE EVERGREEN HWY	1	\$ 1,815.10
122140-000	RODRIGUEZ DAVID & RODRIGUEZ JULIA	4503 SE 164TH AVE	VANCOUVER	WA	98683	4503 SE 164TH AVE	1	\$ 1,815.10
122143-000	SHALABY AZIZ & SHALABY BERNADETTE	16205 SE EVERGREEN HWY	VANCOUVER	WA	98683	16205 SE EVERGREEN HWY	1	\$ 1,815.10
122144-000	AMAYA JULIAN	16211 SE EVERGREEN HWY	VANCOUVER	WA	98683	16211 SE EVERGREEN HWY	1	\$ 1,815.10
122151-000	BERRY THOMAS JOE & MONTGOMERY DANA LEE	16101 SE EVERGREEN HWY	VANCOUVER	WA	98683	16101 SE EVERGREEN HWY	1	\$ 1,815.10
122152-000	MALVEAU SUSAN E	16013 SE EVERGREEN HWY	VANCOUVER	WA	98683	16013 SE EVERGREEN HWY	1	\$ 1,815.10
122153-000	TORISTOJA STACY LYNN & TORISTOJA DANO JAMES	109 E 37TH ST	VANCOUVER	WA	98663	16109 SE EVERGREEN HWY	1	\$ 1,815.10
122165-000	GARRETT STEPHEN A & GARRETT PATRICIA M	2408 SE 125TH AVE	VANCOUVER	WA	98683		1	\$ 1,815.10
122166-000	SCOTT BROOKE M	15703 SE EVERGREEN HWY	VANCOUVER	WA	98683	15703 SE EVERGREEN HWY	1	\$ 1,815.10
122169-000	WEBB ALAN L & WEBB LAURA	15511 SE EVERGREEN HWY	VANCOUVER	WA	98683	15511 SE EVERGREEN HWY	1	\$ 1,815.10
122358-005	BEEM JOHN & BEEM CHERYL	15407 SE EVERGREEN HWY	VANCOUVER	WA	98683	15407 SE EVERGREEN HWY	1	\$ 1,815.10
122358-010	HASHEMI MASSOUD & HASHEMI AFSANEH	15403 SE EVERGREEN HWY	VANCOUVER	WA	98683	15403 SE EVERGREEN HWY	1	\$ 1,815.10
122358-015	MCVICKER KEVIN C	15401 SE EVERGREEN HWY	VANCOUVER	WA	98683	15401 SE EVERGREEN HWY	1	\$ 1,815.10
122363-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683	14411 SE RIVERSHORE DR	1	\$ 1,815.10
122365-002	HADWIN MATTHEW & HADWIN VALARIE	15487 SE RIVERSHORE DR	VANCOUVER	WA	98683	15487 SE RIVERSHORE DR	1	\$ 1,815.10
122365-004	JESSICK DAVID & JESSICK MARILS	15465 SE RIVERSHORE DR	VANCOUVER	WA	98683	15465 SE RIVERSHORE DR	1	\$ 1,815.10
122365-006	FRANZ FINLEY ELSIE & FRANZ ROBERT W	1211 SW 5TH AVE STE #300	PORTLAND	OR	97204	15443 SE RIVERSHORE DR	1	\$ 1,815.10
122365-008	CALDWELL RONALD L & CALDWELL LINDA D	4902 DANDY TRAIL	INDIANAPOLIS	IN	46254	15421 SE RIVERSHORE DR	1	\$ 1,815.10
122365-010	COX TERRIE L TRUSTEE	15399 SE RIVERSHORE DR	VANCOUVER	WA	98683	15399 SE RIVERSHORE DR	1	\$ 1,815.10
122365-012	BROWN BRUCE C & BROWN BARBARA A	15377 SE RIVERSHORE DR	VANCOUVER	WA	98683	15377 SE RIVERSHORE DR	1	\$ 1,815.10
122365-014	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	15355 SE RIVERSHORE DR	1	\$ 1,815.10
122365-016	WANG ZHUO & WANG JUNE TRUSTEE	6839 W MERCER WAY	MERCER ISLAND	WA	98040	15333 SE RIVERSHORE DR	1	\$ 1,815.10
122365-018	PHAN JACK & PHAN JESSICA	15311 SE RIVERSHORE DR	VANCOUVER	WA	98683	15311 SE RIVERSHORE DR	1	\$ 1,815.10
122365-020	MERRILL ERIC M & CASWELL JEANNE M	4557 GREENVIEW DR	EL DORADO HLS	CA	95762	15289 SE RIVERSHORE DR	1	\$ 1,815.10
122365-022	NIEMEYER JOHN	15 82ND DR STE 210	GLADSTONE	OR	97027	15267 SE RIVERSHORE DR	1	\$ 1,815.10
122365-024	WALTHER CARL F TRUSTEE 1/2 INT	15245 SE RIVERSHORE LANDING	VANCOUVER	WA	98683	15245 SE RIVERSHORE DR	1	\$ 1,815.10
122365-026	RUNDLE JAMES R & RUNDLE KAREN TRUSTEE	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	15223 SE RIVERSHORE DR	1	\$ 1,815.10
122365-028	DAWSON-AUSTIN CYNTHIA L	15217 SE RIVERSHORE DR	VANCOUVER	WA	98683	15217 SE RIVERSHORE DR	1	\$ 1,815.10
122375-000	GREENE PETER B & GREENE CATHERINE D	PO BOX 656	LEWISTON	ID	83501	15317 SE EVERGREEN HWY	1	\$ 1,815.10
122382-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$ 1,815.10
122383-000	TUTT JONATHAN D & ANDERSEN TIFFANY	15331 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15331 SE EVERGREEN HWY	1	\$ 1,815.10
122384-000	SAUVAGEAU JOSEPH E & PEREIRA ZULMA A	15325 SE EVERGREEN HWY	VANCOUVER	WA	98683	15325 SE EVERGREEN HWY	1	\$ 1,815.10
122406-000	FRAKES FLOYD & FRAKES SUSAN	14425 SE RIVERSHORE DR	VANCOUVER	WA	98683	14425 SE RIVERSHORE DR	1	\$ 1,815.10
122575-002	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3624 SE 142ND CT	1	\$ 1,815.10
122575-004	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3620 SE 142ND CT	1	\$ 1,815.10
122575-006	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3616 SE 142ND CT	1	\$ 1,815.10
122575-008	BOROWSKI CHRISTINE L & BOROWSKI JERE R	837 N 11TH PL	RIDGEFIELD	WA	98642	3612 SE 142ND CT	1	\$ 1,815.10
122575-010	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3608 SE 142ND CT	1	\$ 1,815.10
122575-012	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3604 SE 142ND CT	1	\$ 1,815.10
122575-014	NGUYEN RICHARD M & NGUYEN CAROLINE	1817 NW 87TH CIR	VANCOUVER	WA	98665	3520 SE 142ND CT	1	\$ 1,815.10
122575-016	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3516 SE 142ND CT	1	\$ 1,815.10
122575-018	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3510 SE 142ND CT	1	\$ 1,815.10
122575-020	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3506 SE 142ND CT	1	\$ 1,815.10
122575-022	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3502 SE 142ND CT	1	\$ 1,815.10
122575-024	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3511 SE 142ND CT	1	\$ 1,815.10
122575-026	MAHILL PHILIP & MAHILL KELLY	837 N 11TH PL	RIDGEFIELD	WA	98642	3515 SE 142ND CT	1	\$ 1,815.10



LID 545 FINAL ASSESSMENT ROLL MAY 12, 2014

PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
122575-028	WHITFIELD JANET H	837 N 11TH PL	RIDGEFIELD	WA	98642	3519 SE 142ND CT	1	\$ 1,815.10
122575-030	FOREMAN DINARI G & FOREMAN JILL A	10800 SE 17TH CIR #G-88	VANCOUVER	WA	98664	3601 SE 142ND CT	1	\$ 1,815.10
122575-032	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3605 SE 142ND CT	1	\$ 1,815.10
122575-034	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3611 SE 142ND CT	1	\$ 1,815.10
122575-042	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687		1	\$ 1,815.10
122581-000	LINDSAY TEXAS LLC	PO BOX 206	GOVERNMENT CAMP	OR	97028	14317 SE EVERGREEN HWY	1	\$ 1,815.10
122585-000	BEAR ROSS & BEAR CHRISTINE	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	3603 SE 144TH CT	1	\$ 1,815.10
122585-005	CHANG SUN & CHANG MICHAEL	3515 SE 144TH CT	VANCOUVER	WA	98683	3515 SE 144TH CT	1	\$ 1,815.10
122592-000	KELLOGG MARY A TRUSTEE	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683		1	\$ 1,815.10
122610-000	LEAS JOSEPH & AMENT-LEAS JULIANNE	14209 SE EVERGREEN HWY	VANCOUVER	WA	98683	14209 SE EVERGREEN HWY	1	\$ 1,815.10
122617-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$ 1,815.10
122627-002	CURRENT RESIDENT	3331 SE RIVERWOOD LN	VANCOUVER	WA	98683	3331 SE RIVERWOOD LN	1	\$ 1,815.10
122627-004	WOOD MARY CHRISTINA	2909 S PORTSIDE	BOISE	ID	83706		1	\$ 1,815.10
122627-006	HARDESTY REBECCA B W TRUSTEE	968 E RIVERPARK LN	BOISE	ID	83706		1	\$ 1,815.10
122627-008	HARDESTY REBECCA B W TRUSTEE	969 E RIVERPARK LN	BOISE	ID	83706		1	\$ 1,815.10
122632-000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687	14237 SE EVERGREEN HWY	1	\$ 1,815.10
122633-000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687		1	\$ 1,815.10
122643-010	DAILEY MARK & FIGUEROA M ELENA	3514 SE 144TH CT	VANCOUVER	WA	98683	3514 SE 144TH CT	1	\$ 1,815.10
122643-015	HARRINGTON LAURA A	3604 SE 144TH COURT	VANCOUVER	WA	98683	3604 SE 144TH CT	1	\$ 1,815.10
126665-000	MATARRESE LAWRENCE & MATARRESE BARBARA TRUSTEES	1736 KILBOURN ST	LOS ANGELES	CA	90065	16829 SE EVERGREEN HWY	1	\$ 1,815.10
126690-000	COMBS RALPH LON & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682	16405 SE EVERGREEN HWY	1	\$ 1,815.10
126691-000	BOWERS MICHAEL E & BOWERS SHELLEY E	425 NW 17TH AVE	CAMAS	WA	98607	16707 SE EVERGREEN HWY	1	\$ 1,815.10
126696-000	DILLEY LAURA E	16609 SE EVERGREEN HWY	VANCOUVER	WA	98683	16609 SE EVERGREEN HWY	1	\$ 1,815.10
126696-005	HEILES KATRINA M	1343 HWY A1A Apt 18	SATELLITE BEACH	FL	32937	4412 SE 166TH PL	1	\$ 1,815.10
126696-010	DILLEY TIMOTHY & DILLEY LAURA	12611 NE 99TH ST APT E29	VANCOUVER	WA	98682		1	\$ 1,815.10
126706-000	STEKHUIZEN AUDREY	16821 SE EVERGREEN HWY	VANCOUVER	WA	98683	16821 SE EVERGREEN HWY	1	\$ 1,815.10
126709-000	BAUMAN JOHN C & BAUMAN DEBRA TRUSTEE	202 E MCLOUGHLIN BLVD	VANCOUVER	WA	98683	16621 SE EVERGREEN HWY	1	\$ 1,815.10
126724-000	LEHMANN ROBERT & LEHMANN CATHERINE	16813 SE EVERGREEN HWY	VANCOUVER	WA	98683	16813 SE EVERGREEN HWY	1	\$ 1,815.10
126747-000	ANDERSON DALE E & ANDERSON LETA L TRUSTEES	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	16933 SE EVERGREEN HWY	1	\$ 1,815.10
091490-000	YOUNGS MARK ETAL	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683	3500 SE BELLA VISTA PL	2	\$ 1,270.57
091502-000	YOUNGS MARK TRUSTEE	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683		2	\$ 1,270.57
091510-000	VANDERLAAN RICHARD & VANDERLAAN MARY	852 W T ST	WASHOUGAL	WA	98671	14009 SE BELLA VISTA CIR	2	\$ 1,270.57
091530-000	SABAH HOUTAN	6925 SUNNYSIDE BLVD	MARYSVILLE	WA	98270	3520 SE BELLA VISTA PL	2	\$ 1,270.57
092008-020	MCKOWNE FRANK J & ZIMMERMAN-MCKOWNE MARIE A TRUSTEES	3811 SE RIVERCREST AVE	VANCOUVER	WA	98683	3811 SE RIVERCREST AVE	2	\$ 1,270.57
092008-022	RYAN ROBERT & RYAN DOROTHY	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683		2	\$ 1,270.57
092008-066	BICKMORE BRYAN R TRUSTEE	14814 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14814 SE NORTHSHORE CIR	2	\$ 1,270.57
092008-078	MELKONIAN BRUCE L TRUSTEE	14911 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14911 SE NORTHSHORE CIR	2	\$ 1,270.57
092008-080	PINNEY CAROLE T	3802 SE RIVERCREST AVE	VANCOUVER	WA	98683	3802 SE RIVERCREST AVE	2	\$ 1,270.57
092008-110	MOLLER RICHARD & MOLLER LISA TRUSTEE	14616 SE 36TH CIR	VANCOUVER	WA	98683	14616 SE 36TH CIR	2	\$ 1,270.57
092008-116	CHUMBLEY RALPH & CHUMBLEY TRACY	3606 SE 147TH CT	VANCOUVER	WA	98683	3606 SE 147TH CT	2	\$ 1,270.57
092008-122	RINK BENJAMIN W	3521 SE 147TH COURT	VANCOUVER	WA	98683	3521 SE 147TH CT	2	\$ 1,270.57
092008-638	DATLOFF JOEL & DATLOFF LINDA	3810 SE 152ND CT	VANCOUVER	WA	98683	3810 SE 152ND CT	2	\$ 1,270.57
092008-640	MORGAN EUGENE P & MORGAN GLENDA L	3814 SE 152ND CT	VANCOUVER	WA	98683	3814 SE 152ND CT	2	\$ 1,270.57
092008-642	HARGIS JAMES W & HARGIS LINDA L TRUSTEES	3815 SE 152ND CT	VANCOUVER	WA	98683	3815 SE 152ND CT	2	\$ 1,270.57
092008-644	PROVOST LISA L	3811 SE 152ND CT	VANCOUVER	WA	98684	3811 SE 152ND CT	2	\$ 1,270.57
092008-970	KONDOS MICHAEL J & KONDOS SANDRA D TRUSTEES	3820 SE 153RD CT	VANCOUVER	WA	98683	3820 SE 153RD CT	2	\$ 1,270.57
092008-972	HANSEN NANCY R TRUSTEE	3819 SE 153RD CT	VANCOUVER	WA	98683	3819 SE 153RD CT	2	\$ 1,270.57
092008-974	LO CHENG FAN & LO CHUN KUEI	3817 SE 153RD CT	VANCOUVER	WA	98683	3817 SE 153RD CT	2	\$ 1,270.57
092009-812	LI CHUNXIANG & CHEN JUNIE	15501 SE 40TH CR	VANCOUVER	WA	98683	15501 SE 40TH CIR	2	\$ 1,270.57
092009-814	BIGONI LEANN M	15509 SE 40TH CIR	VANCOUVER	WA	98683	15509 SE 40TH CIR	2	\$ 1,270.57
092009-816	KNOX RICHARD H & KNOX BRENDA J	15515 SE 40TH CIR	VANCOUVER	WA	98684	15515 SE 40TH CIR	2	\$ 1,270.57
092009-856	STUART GEORGE & STUART MARTHA	4006 SE 155TH AVE	VANCOUVER	WA	98683	4006 SE 155TH AVE	2	\$ 1,270.57
092009-904	GRAY POONEH E TRUSTEE	3902 SE 154TH CT	VANCOUVER	WA	98683	3902 SE 154TH CT	2	\$ 1,270.57
092009-906	GREGORY DIANE M	3905 SE 154TH CT	VANCOUVER	WA	98683	3905 SE 154TH CT	2	\$ 1,270.57
092009-908	CLINK DEREK	1375 PINELLAS BAYWAY S APT 4	SAINT PETERSBURG	FL	33715	3903 SE 154TH CT	2	\$ 1,270.57
092015-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		2	\$ 1,270.57
092071-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683	16804 SE EVERGREEN HWY	2	\$ 1,270.57
092081-000	HEILES TOD	16816 SE EVERGREEN HWY	VANCOUVER	WA	98683	16816 SE EVERGREEN HWY	2	\$ 1,270.57
114784-044	GASKILL FRANKLIN DAVID & GASKILL LANETTA	3414 SE 136TH CT	VANCOUVER	WA	98683	3414 SE 136TH CT	2	\$ 1,270.57
114784-046	STREAM GLEN R	3520 SE 136TH CT	VANCOUVER	WA	98683	3520 SE 136TH CT	2	\$ 1,270.57
114784-048	GANNER RAY & GANNER MAUREEN TRUSTEES	13503 SE 37TH ST	VANCOUVER	WA	98683	13503 SE 37TH ST	2	\$ 1,270.57
114784-128	WILKINSON ROBERT E TRUSTEE	13613 SE 36TH ST	VANCOUVER	WA	98683	13613 SE 36TH ST	2	\$ 1,270.57
114784-130	TJITJEN JANIS	13615 SE 36TH ST	VANCOUVER	WA	98683	13615 SE 36TH ST	2	\$ 1,270.57
114784-132	MCDADE BRYAN & MCDADE SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	13617 SE 36TH ST	2	\$ 1,270.57
114784-136	CHRISTEN DEBORAH L	13619 SE 36TH ST	VANCOUVER	WA	98683	13619 SE 36TH ST	2	\$ 1,270.57
114784-138	BRAUER WM C & BRAUER CAROLYN I TRUSTEE	13709 SE 36TH ST	VANCOUVER	WA	98683	13709 SE 36TH ST	2	\$ 1,270.57
114784-140	PLOWMAN PETER D & PLOWMAN TERESA J	13715 SE 36TH STREET	VANCOUVER	WA	98683	13715 SE 36TH ST	2	\$ 1,270.57
114784-142	RHODES CURTIS A & RHODES TAMARA A	5704 W 146TH ST	OVERLAND PARK	KS	66223	13717 SE 36TH ST	2	\$ 1,270.57
114784-144	ROELLI CONRAD	13719 SE 36TH ST	VANCOUVER	WA	98683	13719 SE 36TH ST	2	\$ 1,270.57
114784-146	EVERGREEN INTERNATIONAL PLAZA LLC	911 MAIN ST #10	VANCOUVER	WA	98660	13721 SE 36TH ST	2	\$ 1,270.57
114784-148	DOUGLASS GARY R & DOUGLASS TANIS W	13801 SE 36TH ST	VANCOUVER	WA	98683	13801 SE 36TH ST	2	\$ 1,270.57
114784-152	GINN RICHARD & GINN SHIRLEY	13811 SE 36TH ST	VANCOUVER	WA	98683	13811 SE 36TH ST	2	\$ 1,270.57
114784-154	HEPBURN DOUGLAS J & HEPBURN VALERIE	13817 SE 36TH ST	VANCOUVER	WA	98683	13817 SE 36TH ST	2	\$ 1,270.57
114784-160	BECK CARRIE	13818 SE 36TH ST	VANCOUVER	WA	98683	13818 SE 36TH ST	2	\$ 1,270.57
114784-162	SUTHERLAND DEAN A & SUTHERLAND ROXANE Y	13810 SE 36TH ST	VANCOUVER	WA	98683	13810 SE 36TH ST	2	\$ 1,270.57
114784-166	CHANDRAN REKHA	13806 SE 36TH ST	VANCOUVER	WA	98683	13806 SE 36TH ST	2	\$ 1,270.57
114784-168	SCHLEICH DOUGLAS & SCHLEICH TERESA	13800 SE 36TH ST	VANCOUVER	WA	98683	13800 SE 36TH ST	2	\$ 1,270.57
114784-170	SMITH MONIQUE Y	13720 SE 36TH ST	VANCOUVER	WA	98683	13720 SE 36TH ST	2	\$ 1,270.57
114784-172	JENKINS MARLIA K	13716 SE 36TH ST	VANCOUVER	WA	98663	13716 SE 36TH ST	2	\$ 1,270.57
114784-174	DIVINE JEFFREY M	7500 NE PARR LANE	VANCOUVER	WA	98662	13712 SE 36TH ST	2	\$ 1,270.57
114784-176	TRETTER SHEILA	13708 SE 36TH ST	VANCOUVER	WA	98683	13708 SE 36TH ST	2	\$ 1,270.57
114784-178	HALDEMAN DENNIS & HALDEMAN ELEANOR	13700 SE 36TH ST	VANCOUVER	WA	98683	13700 SE 36TH ST	2	\$ 1,270.57
114784-180	WOOD ERSKINE II & WOOD SANDY	PO BOX 871660	VANCOUVER	WA	98687	13618 SE 36TH ST	2	\$ 1,270.57
114784-182	BASHKINGY GEORGE R & BASHKINGY THERESA	13615 SE 35TH ST	VANCOUVER	WA	98683	13615 SE 35TH ST	2	\$ 1,270.57
114784-220	KENNY STEPHON D & KENNY REGINA E	3609 SE 139TH AVE	VANCOUVER	WA	98683	3609 SE 139TH AVE	2	\$ 1,270.57
114784-244	BEAULIEU JOHN ARTHUR & JACKSON-BEAULIEU DENISE	14013 SE 35TH LOOP	VANCOUVER	WA	98683	14013 SE 35TH LOOP	2	\$ 1,270.57
114784-246	MORRIS DONALD & MOONEY MELANIE	14015 SE 35TH LOOP	VANCOUVER	WA	98683	14015 SE 35TH LOOP	2	\$ 1,270.57
114784-248	WOODWARD-COLLIE LYNDA	2515 30TH AVE SOUTH	SEATTLE	WA	98144	14017 SE 35TH LOOP	2	\$ 1,270.57
114784-252	MATUSCH FAMILY TRUST	14019 SE 35TH LOOP	VANCOUVER	WA	98683	14019 SE 35TH LOOP	2	\$ 1,270.57
114784-254	BARRY CYNTHIA U	14021 SE 35TH LOOP	VANCOUVER	WA	98683	14021 SE 35TH LOOP	2	\$ 1,270.57
114784-266	NOLAN EDWARD & NOLAN MARY	14031 SE 35TH LOOP	VANCOUVER	WA	98683	14031 SE 35TH LOOP	2	\$ 1,270.57
114784-268	TOPAZ LLC	14033 SE 35TH LOOP	VANCOUVER	WA	98683	14033 SE 35TH LOOP	2	\$ 1,270.57

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PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-278	MASUNAGA HEIDI W & MASUNAGA DAVID J	14200 SE 38TH ST	VANCOUVER	WA	98683	14200 SE 38TH ST	2	\$ 1,270.57
114784-280	DUNN JOANNA E & DUNN ELISABETH	PO BOX 1301	LAKE OSWEGO	OR	97035	14108 SE 38TH ST	2	\$ 1,270.57
114784-320	STONE SUSAN K & STONE GARY R	14107 SE 38TH ST	VANCOUVER	WA	98683	14107 SE 38TH ST	2	\$ 1,270.57
114784-322	SIBTHORP ROBERT J & SIBTHORP LYNN J	3806 SE 142ND CT	VANCOUVER	WA	98683	3806 SE 142ND CT	2	\$ 1,270.57
114784-324	KENDALL SUZANNE P	3808 SE 142ND CT	VANCOUVER	WA	98683	3808 SE 142ND CT	2	\$ 1,270.57
114784-326	FRITSCH JOSEPH & FRITSCH ROXANNE	3810 SE 142ND CT	VANCOUVER	WA	98683	3810 SE 142ND CT	2	\$ 1,270.57
114784-328	AMY MERRILEE O TRUSTEE	3809 SE 142ND CT	VANCOUVER	WA	98683	3809 SE 142ND CT	2	\$ 1,270.57
114784-330	RMJ BENNETT LLC	1614 WASHINGTON	VANCOUVER	WA	98660	3805 SE 142ND CT	2	\$ 1,270.57
114784-332	WIEMKEN EDWARD C & WIEMKEN BIRDIE L	PO BOX 55816	HAYWARD	CA	94545	3801 SE 142ND CT	2	\$ 1,270.57
114784-380	LOPEZ ALICE M	14030 SE 35TH LOOP	VANCOUVER	WA	98683	14030 SE 35TH LOOP	2	\$ 1,270.57
114784-382	MASARIK JOHN S III & GROSS JULIE A	14024 SE 35TH LOOP	VANCOUVER	WA	98683	14024 SE 35TH LOOP	2	\$ 1,270.57
114784-384	BREDL JAY & BREDL SUSAN L TRUSTEES	14018 SE 35TH LOOP	VANCOUVER	WA	98683	14018 SE 35TH LOOP	2	\$ 1,270.57
114784-386	SCHLICHTING JAMES L & SCHLICHTING ARDEN TRUSTEES	14014 SE 35TH LOOP	VANCOUVER	WA	98683	14014 SE 35TH LOOP	2	\$ 1,270.57
114784-696	PAYTON ROBERT & PAYTON KATHLEEN	13315 SE SILVER CIR	VANCOUVER	WA	98683	13315 SE SILVER CIR	2	\$ 1,270.57
114784-698	SMITH TRACY & SMITH PENELOPE	13411 SE SILVER CIR	VANCOUVER	WA	98683	13411 SE SILVER CIR	2	\$ 1,270.57
114784-702	HASSETT JOSEPH M	13418 SE SILVER CREEK	VANCOUVER	WA	98683	13418 SE SILVER CIR	2	\$ 1,270.57
114784-704	CURRY ROBIN C TRUSTEE	13402 SW SILVER CIRCLE	VANCOUVER	WA	98683	13402 SE SILVER CIR	2	\$ 1,270.57
122141-000	HXCS LLC	PO BOX 886	WASHOUGAL	WA	98671	16309 SE EVERGREEN HWY	2	\$ 1,270.57
122155-000	COONROD JACK R	15700 SE EVERGREEN HWY	VANCOUVER	WA	98683	15700 SE EVERGREEN HWY	2	\$ 1,270.57
122157-000	GRAHAM CHARLES & GRAHAM LISA	4107 SE 158TH CT	VANCOUVER	WA	98683	4107 SE 158TH CT	2	\$ 1,270.57
122162-000	PATEL MUKESH	9225 SE STARK ST	PORTLAND	OR	97216	15708 SE EVERGREEN HWY	2	\$ 1,270.57
122164-000	SILBERNAGEL JOSEPH A & BLEVENS LYNN M	15810 SE EVERGREEN HWY	VANCOUVER	WA	98683	15810 SE EVERGREEN HWY	2	\$ 1,270.57
122358-000	DOSCH MURRAY W & DOSCH MARY K TRUSTEE	15409 SE EVERGREEN HWY	VANCOUVER	WA	98683	15409 SE EVERGREEN HWY	2	\$ 1,270.57
122370-000	BYRER THOMAS T & BYRER CATHARINE K	15208 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15208 SE EVERGREEN HWY	2	\$ 1,270.57
122579-000	KELLOGG MARY A TRUSTEE	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683	14301 SE EVERGREEN HWY	2	\$ 1,270.57
122585-010	ELLERTSON DON & ELLERTSON CHRISTY ANN	3503 SE 144TH CT	VANCOUVER	WA	98683	3503 SE 144TH CT	2	\$ 1,270.57
122626-000	LEWIS ROBERT B & LEWIS SHARON L	3316 SE RIVERWOOD LN	VANCOUVER	WA	98683	3316 SE RIVERWOOD LN	2	\$ 1,270.57
122643-005	BRAINARD SHARON L TRUSTEE	3506 SE 144TH CT	VANCOUVER	WA	98683	3506 SE 144TH CT	2	\$ 1,270.57
126693-000	YEE MICHAEL & YEE MARY	16905 SE EVERGREEN HWY	VANCOUVER	WA	98683	16905 SE EVERGREEN HWY	2	\$ 1,270.57
126694-002	JOHNSTON ANNA M & UNKENHOLZ MARK R	63088 NE 18TH ST STE 100	BEND	OR	97701	4336 SE 166TH CT	2	\$ 1,270.57
126694-032	DURGIN EDWARD C & DURGIN JILL P	4331 SE 166TH COURT	VANCOUVER	WA	98683	4331 SE 166TH CT	2	\$ 1,270.57
126700-000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227		2	\$ 1,270.57
126737-000	HODNEY-GOULD PATRICIA K & GOULD DAVID A	1712 NW 114TH ST	VANCOUVER	WA	98685	4416 SE 169TH CT	2	\$ 1,270.57
091450-000	KILFOIL MICHAEL & KILFOIL CAROLYN	3400 SE BELLA VISTA PL	VANCOUVER	WA	98683	3400 SE BELLA VISTA PL	3	\$ 544.53
091454-000	YUSEF HASEEB	14308 SE 34TH CIR	VANCOUVER	WA	98683	14308 SE 34TH CIR	3	\$ 544.53
091456-000	GALLIGAN JAMES D & GALLIGAN CAROLYN L	14304 SE 34TH CIR	VANCOUVER	WA	98683	14304 SE 34TH CIR	3	\$ 544.53
091458-000	MOEHRING CARL B & MOERING RACHELLE L	14215 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14215 SE BELLA VISTA CIR	3	\$ 544.53
091460-000	UNITED STATES OF AMERICA	700 STEWARD ST, STE 900	SEATTLE	WA	98101		3	\$ 544.53
091470-000	SCHECK JOHN & SCHECK LORI	14209 SE BELLA VIST CIR	VANCOUVER	WA	98683	14209 SE BELLA VISTA CIR	3	\$ 544.53
091555-000	WALLER-NELSON JOYCE A	14011 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14011 SE BELLA VISTA CIR	3	\$ 544.53
092008-024	RYAN ROBERT WILLIAM & RYAN DOROTHY JEAN TRUSTEES	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683	15011 SE NORTHSHORE DR	3	\$ 544.53
092008-026	STODDARD WILEY R JR TRUST	15103 SE NORTHSHORE DR	VANCOUVER	WA	98683	15103 SE NORTHSHORE DR	3	\$ 544.53
092008-036	KEUDELL DAVID J & KEUDELL MELLENE	3614 SE 151ST CT	VANCOUVER	WA	98683	3614 SE 151ST CT	3	\$ 544.53
092008-038	EGUCHI RONALDG & EGUCHI SANFORD B	15008 SE NORTHSHORE DR	VANCOUVER	WA	98683	15008 SE NORTHSHORE DR	3	\$ 544.53
092008-052	BRUNGARDT H D & BRUNGARDT P J TRUSTEE	14809 SE RIVERCREST DR	VANCOUVER	WA	98683	14809 SE RIVERCREST DR	3	\$ 544.53
092008-054	RINK CYNTHIA R	14811 SE RIVERCREST DR	VANCOUVER	WA	98683	14811 SE RIVERCREST DR	3	\$ 544.53
092008-056	ROBERTI JOHN & ROBERTI SUZANNE C	14815 SE RIVERCREST DR	VANCOUVER	WA	98683	14815 SE RIVERCREST DR	3	\$ 544.53
092008-058	MOORE EDDY & MOORE SUSAN	4909 LACLEDE AVE APT 1105	SAINT LOUIS	MO	63108	14909 SE RIVERCREST DR	3	\$ 544.53
092008-060	BROWN JEFFREY RAYMOND & BROWN CONSTANCE M	14917 SE RIVERCREST DR	VANCOUVER	WA	98683	14917 SE RIVERCREST DR	3	\$ 544.53
092008-062	RULLI JAMES & RULLI JEANIE	14910 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14910 SE NORTHSHORE CIR	3	\$ 544.53
092008-064	BRENT KEZAR & SCOTT-KEZAR RITA	14902 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14902 SE NORTHSHORE CIR	3	\$ 544.53
092008-098	HILL RONALD B & HILL KAREN L TRUSTEES	14513 RIVERCREST DRIVE	VANCOUVER	WA	98683	14513 SE RIVERCREST DR	3	\$ 544.53
092008-100	THORNTON GARY & THORNTON JODY	14517 SE RIVERCREST DR	VANCOUVER	WA	98683	14517 SE RIVERCREST DR	3	\$ 544.53
092008-102	ELWORTHY CAROLYN C	14601 SE RIVERCREST DR	VANCOUVER	WA	98683	14601 SE RIVERCREST DR	3	\$ 544.53
092008-104	BRISTOL DAVID & BRISTOL REBECCA	14611 SE RIVERCREST DR	VANCOUVER	WA	98683	14611 SE RIVERCREST DR	3	\$ 544.53
092008-106	PROVOST PIERRE E V TRUSTEE ETAL	14617 SE RIVERCREST DR	VANCOUVER	WA	98683	14617 SE RIVERCREST DR	3	\$ 544.53
092008-108	WEIS REBECCA ANN	3510 SE 147TH CT	VANCOUVER	WA	98683	3510 SE 147TH CT	3	\$ 544.53
092008-124	HEE VERNON & HEE LESLIE	14305 NE FREMONT CT	PORTLAND	OR	97230	14705 SE RIVERCREST DR	3	\$ 544.53
092008-634	LUCY JAMES & LUCY SERENA	15113 SE NORTHSHORE DR	VANCOUVER	WA	98683	15113 SE NORTHSHORE DR	3	\$ 544.53
092008-636	DUDLEY WILLIAM & DUDLEY EDRA	3806 SE 152ND CT	VANCOUVER	WA	98683	3806 SE 152ND CT	3	\$ 544.53
092008-646	GRAHAM JAMES L	3807 SE 152ND CT	VANCOUVER	WA	98683	3807 SE 152ND CT	3	\$ 544.53
092008-960	VERSCHUEREN DAVID & VERSCHUEREN ANNA	15203 SE NORTHSHORE DRIVE	VANCOUVER	WA	98683	15203 SE NORTHSHORE DR	3	\$ 544.53
092008-962	TAO WEI & TAO YING	15207 SE NORTHSHORE DR	VANCOUVER	WA	98683	15207 SE NORTHSHORE DR	3	\$ 544.53
092008-964	LI XIAO-QIANG & WANG CAN	15215 SE NORTHSHORE DR	VANCOUVER	WA	98683	15215 SE NORTHSHORE DR	3	\$ 544.53
092008-966	LAMPKIN THOMAS M & LAMPKIN LORI R	3810 SE 153RD CT	VANCOUVER	WA	98683	3810 SE 153RD CT	3	\$ 544.53
092008-968	MOZENA JAMES P & GRAYBILL SHIRLEY M	3816 SE 153RD CT	VANCOUVER	WA	98683	3816 SE 153RD CT	3	\$ 544.53
092008-976	CREWS PROPERTIES LLC	3811 SE 153RD ST	VANCOUVER	WA	98683	3811 SE 153RD CT	3	\$ 544.53
092008-978	JACOBSEN RONALD HAROLD & JACOBSEN JANENE DUNN TRUSTEES	15303 SE NORTHSHORE DR	VANCOUVER	WA	98683	15303 SE NORTHSHORE DR	3	\$ 544.53
092009-818	PEDERSEN JON M & PEDERSEN ELIZABETH A	15518 SE 40TH CIR	VANCOUVER	WA	98683	15518 SE 40TH CIR	3	\$ 544.53
092009-820	SUN KOHONG JACK & SUN JONATHAN	15512 SE 40TH CIR	VANCOUVER	WA	98683	15512 SE 40TH CIR	3	\$ 544.53
092009-822	HEGGE DOUG	3915 SE 155TH AVE	VANCOUVER	WA	98683	3915 SE 155TH AVE	3	\$ 544.53
092009-824	WOLF PAUL J & WOLF ELIZABETH TRUSTEE	15503 SE 39TH CIR	VANCOUVER	WA	98684	15503 SE 39TH CIR	3	\$ 544.53
092009-826	KAUL SCOTT & KAUL JANET	15507 SE 39TH CIR	VANCOUVER	WA	98683	15507 SE 39TH CIR	3	\$ 544.53
092009-850	TAKACH RICHARD E JR & JONASSEN KARI	3812 SE 155TH ST	VANCOUVER	WA	98683	3902 SE 155TH AVE	3	\$ 544.53
092009-852	KNAUER ROBERT F JR & KNAUER BARBARA	3908 SE 155TH AVE	VANCOUVER	WA	98683	3908 SE 155TH AVE	3	\$ 544.53
092009-854	LINE STEPHEN E & LINE F FAFA	3914 SE 155TH AVE	VANCOUVER	WA	98683	3914 SE 155TH AVE	3	\$ 544.53
092009-898	ETUKS EMANUEL E	15305 SE NORTHSHORE DR	VANCOUVER	WA	98683	15305 SE NORTHSHORE DR	3	\$ 544.53
092009-900	POSEY RICHARD & POSEY MARY	3806 SE 154TH CT	VANCOUVER	WA	98683	3806 SE 154TH CT	3	\$ 544.53
092009-902	BELL MILO D & BELL MARJORIE A	3900 SE 154TH CT	VANCOUVER	WA	98683	3900 SE 154TH CT	3	\$ 544.53
092009-910	ORIKO SHEEBA B	3901 SE 154TH CT	VANCOUVER	WA	98683	3901 SE 154TH CT	3	\$ 544.53
092009-912	JOSEPH MAL JR & JOSEPH LORI	3807 SE 154TH CT	VANCOUVER	WA	98683	3807 SE 154TH CT	3	\$ 544.53
092010-000	FRONK JOHN & CONLEY CRYSTAL	16718 SE EVERGREEN HWY	VANCOUVER	WA	98683	16718 SE EVERGREEN HWY	3	\$ 544.53
092070-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
114784-052	BYRD ROBERT M	13507 SE 37TH ST	VANCOUVER	WA	98683	13507 SE 37TH ST	3	\$ 544.53
114784-054	PONCIANO ANDREW J & PONCIANO GEORGIA TRUSTEES	13513 SE 37TH ST	VANCOUVER	WA	98683	13513 SE 37TH ST	3	\$ 544.53
114784-056	WELLAND GRAHAM A	13519 SE 37TH ST	VANCOUVER	WA	98683	13519 SE 37TH ST	3	\$ 544.53
114784-058	BUCEK ELLEN E	13521 SE 37TH ST	VANCOUVER	WA	98683	13521 SE 37TH ST	3	\$ 544.53
114784-060	FROOMER GREG & FROOMER LORI	13601 SE 37TH ST	VANCOUVER	WA	98683	13601 SE 37TH ST	3	\$ 544.53
114784-062	STRINGER JAMES D TRUSTEE	13607 SE 37TH ST	VANCOUVER	WA	98683	13607 SE 37TH ST	3	\$ 544.53
114784-064	TIRIER HERBERT J & TIRIER DIANA G TRUSTEES	13611 SE 37TH STREET	VANCOUVER	WA	98683	13611 SE 37TH ST	3	\$ 544.53
114784-066	HOWDEN DOUGLAS A TRUSTEE	13615 SE 37TH ST	VANCOUVER	WA	98683	13615 SE 37TH ST	3	\$ 544.53
114784-068	HEWITSON MATTHEW J & HEWITSON MARSHA A TRUSTEES	13619 SE 37TH ST	VANCOUVER	WA	98683	13619 SE 37TH ST	3	\$ 544.53

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PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-070	SCOTT-KEZAR RITA E & KEZAR BRENT	14902 SE NORTHSORE CR	VANCOUVER	WA	98683	13707 SE 37TH ST	3	\$ 544.53
114784-072	KAFROUNI JOHN P & KAFROUNI CAMILIA	455 WNUK RD	WHITE SALMON	WA	98672	13709 SE 37TH ST	3	\$ 544.53
114784-074	MCDONALD MATTHEW & GRANDJEAN JEANNINE A TRUSTEE	13711 SE 37TH ST	VANCOUVER	WA	98683	13711 SE 37TH ST	3	\$ 544.53
114784-076	ZWAHLN JACK BARRY & ZWAHLN SANDRA	13713 SE 37TH ST	VANCOUVER	WA	98683	13713 SE 37TH ST	3	\$ 544.53
114784-078	DAWSON AUSTIN CYNTHIA TRUSTEE	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	13715 SE 37TH ST	3	\$ 544.53
114784-080	SHARPF LARRY & SHARPF BARBARA	13717 SE 37TH ST	VANCOUVER	WA	98683	13717 SE 37TH ST	3	\$ 544.53
114784-082	LAGOOD JEFF M & LAGOOD SHERYL A	13801 SE 37TH ST	VANCOUVER	WA	98683	13801 SE 37TH ST	3	\$ 544.53
114784-084	INGHAM CHARLES F & INGHAM JOANNE	10243 S FAIRWAY LOOP	YUMA	AZ	85367	13807 SE 37TH ST	3	\$ 544.53
114784-086	SCHLOSSER ALAN E	PO BOX 2322	BEND	OR	97709	13811 SE 37TH ST	3	\$ 544.53
114784-088	BRUENER W MICHAEL & DELICH DIANA L TRUSTEES	13813 SE 37TH ST	VANCOUVER	WA	98683	13813 SE 37TH ST	3	\$ 544.53
114784-090	DINA JAMES JR & DINA CHIRAPUN	4 FISKE RD	LEXINGTON	MS	2420	3702 SE 139TH AVE	3	\$ 544.53
114784-092	STONE KARINA G	PO BOX 6434	VANCOUVER	WA	98668	3706 SE 139TH AVE	3	\$ 544.53
114784-094	MCCUDDY MICHAEL L	1035 SW DOUGLAS PL	PORTLAND	OR	97205	3710 SE 139TH AVE	3	\$ 544.53
114784-096	DAWSON JAMES & DAWSON DIANNE	3610 SE 139TH AVE	VANCOUVER	WA	98683	3610 SE 139TH AVE	3	\$ 544.53
114784-098	DIEHL JEREMY H & DIEHL CHRISTINA M	13810 SE 37TH ST	VANCOUVER	WA	98683	13810 SE 37TH ST	3	\$ 544.53
114784-100	MARR RICHARD C & MARR SHERRY M TRUSTEES	13808 SE 37TH ST	VANCOUVER	WA	98683	13808 SE 37TH ST	3	\$ 544.53
114784-102	DELA ROSA JOE ISSAC	13800 SE 37TH ST	VANCOUVER	WA	98683	13800 SE 37TH ST	3	\$ 544.53
114784-106	OWEN JAMES P	13718 SE 37TH ST	VANCOUVER	WA	98683	13718 SE 37TH ST	3	\$ 544.53
114784-108	HINDMAN JUNE	13714 SE 37TH ST	VANCOUVER	WA	98683	13714 SE 37TH ST	3	\$ 544.53
114784-112	REHM ROLAND & REHM BARBARA	13712 SE 37TH ST	VANCOUVER	WA	98683	13712 SE 37TH ST	3	\$ 544.53
114784-114	MCDOWELL MICHAEL M & MCDOWELL CLAUDIA S (C/B)	13708 SE 37TH ST	VANCOUVER	WA	98683	13708 SE 37TH ST	3	\$ 544.53
114784-116	MEIWES JOYCE E	13618 SE 37TH ST	VANCOUVER	WA	98683	13618 SE 37TH ST	3	\$ 544.53
114784-118	JAMES PHILLIP & JAMES CHRISTINE	310 NW 89TH CIR	VANCOUVER	WA	98665	13614 SE 37TH ST	3	\$ 544.53
114784-122	YOUNG BEVERLY L TRUSTEE	13610 SE 37TH ST	VANCOUVER	WA	98683	13610 SE 37TH ST	3	\$ 544.53
114784-124	GORMAN MICHAEL	1921 SE 13TH AVE	PORTLAND	OR	97212	13600 SE 37TH ST	3	\$ 544.53
114784-126	GAZARINE HASSAN I & GAZARINE DEBORAH	3703 SE 140TH CT	VANCOUVER	WA	98683	3703 SE 140TH CT	3	\$ 544.53
114784-212	ELLSWORTH DONALD & ELLSWORTH JANE	3700 SE 140TH COURT	VANCOUVER	WA	98683	3700 SE 140TH CT	3	\$ 544.53
114784-218	JONES KEVIN & JONES LORRI M	3611 SE 139TH AVE	VANCOUVER	WA	98684	3611 SE 139TH AVE	3	\$ 544.53
114784-256	KUPPERMAN JEFFREY P & KUPPERMAN PATRICIA M	PO BOX 782	MURRIETA	CA	92564	14023 SE 35TH LOOP	3	\$ 544.53
114784-258	GUSTAFSON JON OLAS & GUSTAFSON TERESE M	14025 SE 35TH LOOP	VANCOUVER	WA	98683	14025 SE 35TH LOOP	3	\$ 544.53
114784-262	TURNER JAMES N & TURNER RHONDA L	14027 SE 35TH LOOP	VANCOUVER	WA	98683	14027 SE 35TH LOOP	3	\$ 544.53
114784-264	BENNINGER KATHLEEN A S TRUSTEE	14029 SE 35TH LOOP	VANCOUVER	WA	98683	14029 SE 35TH LOOP	3	\$ 544.53
114784-284	HOPPING JULIA LEA	16500 SE 1ST ST UNIT 79	VANCOUVER	WA	98684	14020 SE 38TH ST	3	\$ 544.53
114784-286	BARNES ARTHUR H	14014 SE 38TH ST	VANCOUVER	WA	98683	14014 SE 38TH ST	3	\$ 544.53
114784-288	LYSE THOMAS K & LYSE JOANNA J	14008 SE 38TH AVE	VANCOUVER	WA	98683	14008 SE 38TH ST	3	\$ 544.53
114784-290	OWEN JAMES G & OWEN MERLEOYD C	14000 SE 38TH ST	VANCOUVER	WA	98683	14000 SE 38TH ST	3	\$ 544.53
114784-294	SCHWAB STEVEN E & SCHWAB KATHLEEN S TRUSTEES	13920 SE 38TH ST	VANCOUVER	WA	98683	13920 SE 38TH ST	3	\$ 544.53
114784-296	HALL JAMES LEE & HALL VICKI L	13910 SE 38TH ST	VANCOUVER	WA	98683	13910 SE 38TH ST	3	\$ 544.53
114784-300	ZIEGLER LADD J	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665		3	\$ 544.53
114784-302	BIRCH PETER & BIRCH DEANNA H	PO BOX 87280	VANCOUVER	WA	98687	13915 SE 38TH ST	3	\$ 544.53
114784-304	GRATTAN RUSSELL J & ELLIS JEANNETTE M	13921 SE 38TH ST	VANCOUVER	WA	98683	13921 SE 38TH ST	3	\$ 544.53
114784-306	LAUBERTH FRANCIS J & LAUBERTH PATRICIA A	14001 SE 38TH ST	VANCOUVER	WA	98683	14001 SE 38TH ST	3	\$ 544.53
114784-308	NEPTUNE EVAN E & NEPTUNE MARY P TRUSTEE	14005 SE 38TH ST	VANCOUVER	WA	98683	14005 SE 38TH ST	3	\$ 544.53
114784-310	KEYS LIMITED PARTNERSHIP	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	14007 SE 38TH ST	3	\$ 544.53
114784-312	BEACOCK SUSAN A	14011 SE 38TH ST	VANCOUVER	WA	98683	14011 SE 38TH ST	3	\$ 544.53
114784-314	SPITZNASS RICHARD B & SPITZNASS NANCY L	14015 SE 38TH ST	VANCOUVER	WA	98683	14015 SE 38TH ST	3	\$ 544.53
114784-316	EVERSON RONALD & EVERSON PATRICIA	14101 SE 38TH ST	VANCOUVER	WA	98683	14101 SE 38TH ST	3	\$ 544.53
114784-318	LARSON TIMOTHY & LARSON ERICKA	14105 SE 38TH ST	VANCOUVER	WA	98683	14105 SE 38TH ST	3	\$ 544.53
114784-692	TEUSCHER VAUGHN W & TEUSCHER CARYN J	3201 SE SILVER SPRINGS DR	VANCOUVER	WA	98683	3201 SE SILVER SPRINGS DR	3	\$ 544.53
122113-000	LINDE ERIC & LINDE TAWNIA	16316 E EVERGREEN HWY	VANCOUVER	WA	98683	16316 SE EVERGREEN HWY	3	\$ 544.53
122115-000	LAMBERT DANA D	16306 SE EVERGREEN HWY	VANCOUVER	WA	98683	16306 SE EVERGREEN HWY	3	\$ 544.53
122132-000	GIBSON CAMERON	16208 SE EVERGREEN HWY	VANCOUVER	WA	98683	16208 SE EVERGREEN HWY	3	\$ 544.53
122136-000	MIKHAYLENKO YURIY	16214 SE EVERGREEN HWY	VANCOUVER	WA	98683	16214 SE EVERGREEN HWY	3	\$ 544.53
122148-000	NADIROV SVETLANA	18703 SE 11TH ST	VANCOUVER	WA	98683	4212 SE 159TH CT	3	\$ 544.53
122148-005	HARPER ANN BEATRICE TRUSTEE	4206 SE 159TH CT, VANCOUVER, 98	VANCOUVER	WA	98683	4206 SE 159TH CT	3	\$ 544.53
122148-010	NADIROV SVETLANA	18703 SE 11TH ST	VANCOUVER	WA	98683	4200 SE 159TH CT	3	\$ 544.53
122148-015	THOMAS THOMAS M II & THOMAS PAMELA J TRUSTEES	4116 SE 159TH CT	VANCOUVER	WA	98683	4116 SE 159TH CT	3	\$ 544.53
122148-020	DAWSON STEPHEN & DAWSON KATHLEEN	2910 BRANDYWINE DR	WEST LINN	OR	97068	4104 SE 159TH CT	3	\$ 544.53
122156-002	MAGISTRALE RICHARD A & MAGISTRALE KAREN	4130 SE 162ND AVE	VANCOUVER	WA	98683	4130 SE 162ND CT	3	\$ 544.53
122156-004	GREEN BRYAN & GREEN JENNIFER	4124 SE 162ND CT	VANCOUVER	WA	98683	4124 SE 162ND CT	3	\$ 544.53
122156-006	WOLFLEY DANIEL ALLEN & WOLFLEY SIDNEE MARIE	4118 SE 162ND COURT	VANCOUVER	WA	98683	4118 SE 162ND CT	3	\$ 544.53
122157-005	BACK W D & BACK JONES M E	4009 SE 158TH CT	VANCOUVER	WA	98683	4009 SE 158TH CT	3	\$ 544.53
122158-000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683	16012 SE EVERGREEN HWY	3	\$ 544.53
122160-000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
122161-000	NORWOOD JEAN TRUSTEE	2911 SE VILLAGE LP #269	VANCOUVER	WA	98683	16108 SE EVERGREEN HWY	3	\$ 544.53
122163-000	YOON SUK YOUNG & YOON CHUNG SUK	4009 SE 157TH AVE	VANCOUVER	WA	98683	4009 SE 157TH AVE	3	\$ 544.53
122168-000	NORWOOD JEAN TRUSTEE	16108 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
122174-000	WHITE DAVID & WHITE RENEE	4000 SE 157TH AVE	VANCOUVER	WA	98683	4000 SE 157TH AVE	3	\$ 544.53
122175-000	BORITS SIMON & BORITS VESALINA	3921 SE 157TH AVE	VANCOUVER	WA	98683	3921 SE 157TH AVE	3	\$ 544.53
122379-000	BROWN AARON W	15210 SE EVERGREEN HWY	VANCOUVER	WA	98683	15210 SE EVERGREEN HWY	3	\$ 544.53
122585-015	INMAN DAVID & INMAN MARY	3419 SE 144TH CT	VANCOUVER	WA	98683	3419 SE 144TH CT	3	\$ 544.53
122589-000	WOODS LANDING LLC	3416 SE RIVERWOOD LN	VANCOUVER	WA	98683	3416 SE RIVERWOOD LN	3	\$ 544.53
122606-000	KILLIAN GEORGE H & KILLIAN ELAINE A	3347 SE RIVERWOOD LN	VANCOUVER	WA	98683	3347 SE RIVERWOOD LN	3	\$ 544.53
122607-000	BURT ROBERT J & BURT REBECCA TRUSTEE	908 COLLEGE AVE	MENLO PARK	CA	94025		3	\$ 544.53
122608-000	ZIEGLER LADD J	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665	3708 SE 139TH AVE	3	\$ 544.53
122643-000	LASOF MARK & LASOF JOANNA	PO BOX 873388	VANCOUVER	WA	98687	3420 SE 144TH CT	3	\$ 544.53
122652-000	WOOD MARDI TRUSTEE	PO BOX 1048	BOLINAS	CA	94924		3	\$ 544.53
126692-000	BLETH PETER C & BLETH RAE ANN TRUSTEE	16420 SE MCGILLIVRAY BLVD #1	VANCOUVER	WA	98683	17005 SE EVERGREEN HWY	3	\$ 544.53
126694-004	DAVIDSON BRIAN MICHAEL & CHRISTOPHERSEN ERIN K	4332 SE 166TH CT	VANCOUVER	WA	98683	4332 SE 166TH CT	3	\$ 544.53
126694-006	CONDE ION R & CONDE TINA L	4328 SE 166TH CT	VANCOUVER	WA	98683	4328 SE 166TH CT	3	\$ 544.53
126694-008	SACKS GEORGE J & SACKS JACKIE L	4324 SE 166TH CT	VANCOUVER	WA	98683	4324 SE 166TH CT	3	\$ 544.53
126694-024	GETCH KEVIN T & GETCH JENNIFER R	4305 SE 166TH CT	VANCOUVER	WA	98683	4305 SE 166TH CT	3	\$ 544.53
126694-026	COGGAN MARK & BOXWELL ERIN	63088 NE 18TH ST STE 10C	BEND	OR	97701	4307 SE 166TH CT	3	\$ 544.53
126694-028	PREZKOP EDWARD	1712 NW 114TH ST	VANCOUVER	WA	98685	4309 SE 166TH CT	3	\$ 544.53
126694-030	PHILLIPS JENIFER L	4325 SE 166TH CT	VANCOUVER	WA	98683	4325 SE 166TH CT	3	\$ 544.53
126695-000	CLEVELAND DAVID V ETAL	4539 SE 164TH AVE	VANCOUVER	WA	98683	4539 SE 164TH AVE	3	\$ 544.53
126714-000	CLEVELAND JOHN AUMAN	1405 SE 8TH AVE	PORTLAND	OR	97214	4541 SE 164TH AVE	3	\$ 544.53
126734-000	STEWART GINGER K 1/3 INT	2917 NE 124TH AVE	VANCOUVER	WA	98682		3	\$ 544.53
126737-001	WARNER DAVID R & WARNER CONNIE K	1712 NW 114TH ST	VANCOUVER	WA	98685	4412 SE 169TH CT	3	\$ 544.53
126737-002	HELLE ROBERT G & HELLE PATRICIA D	63088 NE 18TH ST STE 10C	BEND	OR	97701	4408 SE 169TH CT	3	\$ 544.53
126737-006	BERNARD JOHN & BERNARD LANNAH	63088 NE 18TH ST STE 10C	BEND	OR	97701	4407 SE 169TH CT	3	\$ 544.53
126737-007	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98683	4411 SE 169TH CT	3	\$ 544.53
126737-008	MEIER TODD C & ASSA ANGIE R	4415 SE 169TH CT	VANCOUVER	WA	98683	4415 SE 169TH CT	3	\$ 544.53
126738-000	WOLLAM TERRY L & WOLLAM SHIRLEY	4525 SE 164TH AVE	VANCOUVER	WA	98683	4525 SE 164TH AVE	3	\$ 544.53
126744-000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227		3	\$ 544.53

## LID 545 FINAL ASSESSMENT ROLL MAY 12, 2014

PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
126746-000	MCDONALD RALPH V (C/S)	17035 SE EVERGREEN HWY	VANCOUVER	WA	98683	17035 SE EVERGREEN HWY	3	\$ 544.53

# LID - Detail of Costs

**Final Costs before Final Assessment Hearings**

as of:

3/24/2014

The purpose of this outline of project costs is to estimate the full cost that will be calculated upon establishment of the final assessment roll and corresponding fee for the implementation of the proposed train horn quiet zone in East Vancouver. **The final "per-lot cost" and corresponding "LID Assessment" is based on actual costs incurred and will be established subject to a public hearing and final City Council action.**

	Estimated Costs as of 1/10/2013	Actual Costs as of 3/13/2014	
<b>Construction Costs</b>			
- 139th Avenue	\$82,000		
- 144th Avenue	\$20,000		
- 147th Avenue	\$105,000		
- 164th Avenue	\$290,000		
- Construction Subtotal	\$497,000	\$308,302	
- Contract PE During Construction	\$20,000	\$1,814	
- COV Survey/CN Admin	\$50,000	\$32,303	
<b>Special Benefit Analysis (supportive studies)</b>			
- Appraiser			
- Study 1	\$12,870	\$12,870	
- Study 2	\$13,750	\$13,725	
- Sound Study			
- Study 1	\$3,720	\$3,720	
- Study 2	\$9,000	\$8,970	
- Other Technical Studies (traffic, other)	\$12,000	\$16,516	
- Design Engineering			
- Engineering Contract	\$110,000	\$92,708	
<b>Administrative Costs</b>			
- Hearings Examiner	Not Estimated	\$3,800	
- Legal Counsel	\$10,000	\$25,000	
- Guarantee Fund (10% of bond issuance)	\$80,038	\$54,000	
- Bond Sale Costs	Not Estimated	\$15,000	
- Public Notice Advertising	Not Estimated	\$3,000	
- Pre-bond short term loan interest	Not Estimated	\$1,265	
<b>Sub Total of BASE Costs</b>	<b>\$818,378</b>	<b>\$592,993</b>	27% less than 1/10/2013 estimate
<b>Finance / Interest Costs</b>			
- Finance Interest (total)	\$346,118	\$399,432	See General Note for Rate information
<b>Total of BASE Costs and Finance Costs</b>	<b>\$1,164,496</b>	<b>\$992,425</b>	

## General Notes:

- Finance Charges are estimated using a current 5.5% place-holder for the actual interest rate that will be realized when the bonds are sold. Interest rate used in 1/10/2013 estimate was 3.75%

- No City staff costs prior to the actual construction of the project are included. Those costs were paid by the City of Vancouver.

- **Special Benefit Analysis** are those studies that were completed to support the LID method and preparation of final assessment roll. Final costs to be included in LID Assessment are the actual costs incurred for labor and materials in preparation of the special studies.

- **Guarantee Fund** is established for the statutory purpose of guaranteeing the payment of the LID fund's local improvement warrants or other short terms obligations which are issued to pay for any local improvement order by the LID ordinance.

# East Side Train Horn Quiet Zone

## LID Assessment Per-Lot - FINAL

Total Project Cost = \$592,993\* With complete financing = \$992,425  
Lot Inventory = 464\*\*

# Payment

	Payment Options - Per Lot		
	20-Year Term		Lump Sum (Assessment Amount)
	Annual Payment ****	Total: 20-year Payments	Total: Single Payment
Tier 1 ***	\$151.89	\$3,037.73	\$1,815.10
Tier 2 ***	\$106.32	\$2,126.41	\$1,270.57
Tier 3 ***	\$45.57	\$911.32	\$544.53

### NOTES:

Residents will have the option to pay the ASSESSMENT in a one-time lump-sum payment if desired. The actual one-time costs are estimated as follows:

- Tier 1 = \$1,815.10
- Tier 2 = \$1,270.57
- Tier 3 = \$544.53

### General References:

\* - Refer to LID - Detail of Costs outline for detailed cost breakdown.

\*\* - Lots include all units and lots; based on February 2014 County Assessor inventory

\*\*\* - Tier allocation based on 2012 Sound Study

\*\*\*\* - Annual Cost based on a 20-year amortization schedule for financing of project costs (ESTIMATES are rounded to the nearest dollar). This figure includes annual finance interest costs of 5.5% which are subject to change based on market conditions at the time of bond sale.

### Disclosures:

Costs and assumptions subject to preparation of final LID Assessment Roll and approval at Vancouver City Council public hearing.

The FINAL per lot assessment (lump sum payment costs) represents a 27 % cost reduction from those listed as preliminary estimates in the January 18, 2013 survey mailer.

# East Vancouver Train Horn Noise Quiet Zone

## From Assessment Roll Hearing held 5/7/2014

**Summary and disposition of objections entered into the hearing record.**

<b>Name/Address</b>	<b>Nature of testimony</b>	<b>Action to be taken</b>
Michael & Mary Yee 16905 SE Evergreen Hwy	At establishment hearing, it was decided to move property from tier 1 to tier 2. Correction required. (by telephone)	Confirmed proposed correction. Moved from tier 1 to tier 2 – assessments recalculated
Dan Wolfley 4118 SE 162 <sup>nd</sup> Ct	Objected to being included in the LID (by e-mail)	Notified that objections to LID inclusion was subject of previous public hearing – no change in status
Bruce Melkonian 14911 SE Northshore Cir.	Objected to quality of work done and total amount of the assessment. Stated work done was “trivial” (By US Mail)	Costs confirmed as applicable. Costs 27% less than when Mr. Melkonian voiced approval of work. No action taken
Michael & Claudia McDowell 14012 SE 35 <sup>th</sup> Loop	Objected to tier assignment – requested moving from tier 1 to tier 2 (by US Mail)	Objections to LID tier assignment was subject of previous public hearing – no action taken



Staff Report and Recommendation to the Hearing Examiner  
**FINAL ASSESSMENT ROLL HEARING L.I.D. 545**  
**East Vancouver Train Horn Quiet Zone**

**Report Date** April 21, 2014

**Hearing Date** May 7, 2014

**Proposal** To take testimony and to equalize the assessment roll related a Local Improvement District (LID) to fund street improvements for establishment of a train horn Quiet Zone in east Vancouver, and to hear, consider and determine protests and objections against the same.

**Location** Residential neighborhoods in east Vancouver, north of the Columbia River, east of SE Silver Springs Drive, south of SR-14 (also known as the Lewis and Clark Highway), and west of approximately SE 169th Court

**Contact** Dan Swensen, Engineering and Construction Services Manager  
Department of Public Works  
City of Vancouver  
PO Box 1995  
Vancouver WA 98668

**Applicant/  
Property Owner** City of Vancouver  
PO Box 1995  
Vancouver WA 98668

**Staff** Dan Swensen, Engineering and Construction Services Manager  
360-487-7754  
Brent Boger, Assistant City Attorney | 360-487-8500  
Carrie Lewellen, Treasurer and Deputy City Clerk | 360-487-8482

**Staff  
Recommendation** Hold a Final Assessment Roll hearing regarding the Local Improvement District relating to the East Vancouver Train Horn Quiet Zone LID pursuant to RCW sections 35.55.070 and 35.44.100

**SUMMARY** The City of Vancouver Council has passed Ordinance M-4051 to establish a Local Improvement District (LID) to fund street improvements which lead to



the establishment of a train horn Quiet Zone in east Vancouver. The Ordinance was passed on May 20, 2013 (Exhibit 2). Prior to the passage of the Ordinance, a public hearing was conducted before the Hearing Examiner on April 17, 2013. Testimony was taken at that time regarding formation of the LID and the methodology by which properties were assigned to one of three payment tiers, based on the identified noise reduction benefit derived from the project.

Safety improvements to meet the Federal Railroad Administration (FRA) and City of Vancouver (City) requirements for a Quiet Zone occurred in the late summer and early autumn 2013, and are now complete. Costs for the project have been finalized, collected and tabulated, and assessments for each property within the LID have been calculated.

Statutes RCW 35.55.070 and RCW 33.44.100 stipulate that a public hearing "to equalize said roll and to hear, consider and determine protests and objections against the same" must now be held. City Council authorized the Hearings Examiner to conduct this hearing by resolution adopted April 7, 2014. (Exhibit 3) This staff report includes information necessary to support the calculations of the assessments for the individual properties within the previously established LID boundary.

## **PROJECT STATUS**

### **LID Boundary**

The LID boundary covers approximately 467 parcels lying within residential neighborhoods in the eastern portion of the City of Vancouver north of the Columbia River, east of SE Silver Springs Drive, south of SR-14 (also known as the Lewis and Clark Highway), and west of approximately SE 169th Court.

### **Improvements:**

The project constructed safety improvements to satisfy requirements promulgated in Federal code to effect the establishment of a train horn Quiet Zone. Funding of these improvements is to be repaid through the establishment of a Local Improvement District (LID).

The City ordered and completed acquisition, design, construction and installation of these improvements in City rights-of-way or easements:

- SE 139th Avenue public crossing: installation of median channelization devices; installation of new and replacement of existing street lights, installation of radar speed sign and other traffic control signs and markings;

- Private crossing: in the vicinity of SE 144th Avenue/ Evergreen Highway intersection: removal of sight obstructions; and installation of enhanced stop signs and related traffic signs and markings;
- SE 147th Avenue public crossing: installation of median channelization devices; installation of new street lights; installation of radar speed sign and other traffic control signs and markings; and
- SE 164th Avenue public crossing: roadway shoulder widening and storm water collection; replacement of adjacent driveway transitions; installation of retaining walls and median channelization devices; and relocation of mailboxes.

## **ASSESSMENT METHODOLOGY:**

Sound studies assessed the net sound reduction benefits within the LID benefit area and determined relative rates at which sound benefits would accrue. Those benefits were described as decibel (dBA) reductions. Study findings also produced a recommended 'Tiered' assessment methodology based on sound reduction benefits diminishing over distance and physical proximity to the railway tracks. Specifically, dBA reduction benefits are greater for properties in close proximity to railway tracks/crossings. As parcels lose proximity to the tracks/crossings, noise levels decrease and thus benefits of removing this impact diminish.

Two professional sound studies were performed to gather data and provide recommendations.

Resulting study data showed that benefited residents in the project area would receive noise level reductions of 8 to 18 dBA and average noise level reductions of up to 8 dBA during nighttime hours. The studies also determined that due to ambient noise conditions and directionality of train horn blast contours, the primary beneficiaries are to be found in Tier 1 and 2. In Tier 3, noise reductions begin to be counterbalanced with ambient noise levels of SR-14 vehicle and PDX airport traffic. Thus, costs of the LID assessment should be assigned to a greater percent to Tier 1 and Tier 2, compared with Tier 3.

The assessment methodology is:  $\text{PROJECT COST} / \text{SUM} (\text{Tier 1} + (\text{Tier 2} * 0.7) + (\text{Tier 3} * 0.3))$ .

Two separate property value appraisals confirmed that the silencing of the train horns would increase property values more than the project would cost individual property owners – fulfilling statutory LID formation requirements.

The following observations are also noted as findings in the Sound Studies: Based on the actual noise measurements, calculations and amount of attenuation from topography and structural shielding, the different benefit zone tiers can be defined as follows:

**TIER 1:** Front-line receivers directly adjacent to the tracks. These residences receive the most significant sounds reductions in overall routine horn noise levels of greater than 15 to 20 dBA. However, normal locomotive and rail car operations will continue to produce substantial noise impacts. In some instances, quieting routine horns may result in less than 15 dB reduction, but overall noise reductions still determine a Tier 1 category.

**TIER 2:** Tier 2 receivers are residences with some level of shielding from the railway tracks, and therefore, these do not receive substantial levels of noise from locomotives and rail car operations. These Tier 2 receivers do, however, receive significant noise reductions by silencing routine warning horn noise, from 8 to 15 dBA or more. These homes also will experience a typical reduction in rail car noise during nighttime hours of 5 to 8 dBA.

**TIER 3:** Tier 3 receivers will benefit in some reduction in warning horn noise, less than 10 dBA. In addition, these homes will experience a slight reduction of up to 3 to 5 dBA in overall noise levels.

#### **ASSESSMENTS:**

Total estimated cost for this Quiet Zone project was estimated at \$818,378 in January 2013. Actual final costs for the project totaled \$592,993 – more than 27 % less than originally estimated costs. These costs are described in detail in Exhibit 4.

The assessments shall be for the sole purpose of payment into such Local Improvement District bond fund as specified by the Vancouver City Council for payment of these bonds, to be issued to defray costs of the project safety improvements.

Determination of the Assessment Methodology was based on field and scientific studies of train horn noise levels within the study area. Assessments are specifically correlated to individual parcels based on distance to public street/railway crossings and reductions in decibel noise levels, comparing ambient sound levels with and without the sounding of train horns, particularly at night. The LID Assessment is proportioned into three Tiers based upon the benefits received as a result of the Quiet Zone.

The actual proposed final assessment for each parcel with the three assessment tiers, along with corresponding January 2013 estimates are as follows:

Assessment Tier	Estimated Assessment 1/10/2013 (rounded)	Recommended Final Assessment (rounded)
Tier 1	\$2,475	\$1,814
Tier 2	\$1,733	\$1,269
Tier 3	\$743	\$544

## **PUBLIC PROCESS**

The history of developing community support for the East Vancouver Train Horn Quiet Zone through funding by benefitting residences began in 2004. Beginning in 2004, City staff began monitoring pending changes to federal laws, which ultimately established the current statutes and rules that regulate the routine sounding of train horns at public street railroad crossings. In 2005, City staff completed a first round of technical studies. In May 2005, staff recommended implementation of train horn quiet zones in Vancouver and stated that "should project proponents wish to pursue the THQZ, staff recommends that Project proponent establish a Local Improvement District (LID)" to fund necessary safety improvements. Property owner outreach and a community forum were held regarding this recommendation and notice of the final staff report was distributed to interested residents and neighborhood associations.

Since 2008, staff has been working with the East Vancouver Train Horn Noise Advisory Committee (Committee) to establish a Quiet Zone and fully communicate the LID formation processes with east Vancouver residents, especially those who benefit from the silencing of routine train horns. In the summer of 2009, the City and Committee circulated both a survey and petition to gauge support for establishment of an LID for resident self-funding of the required Quiet Zone gate equipment. A public information meeting was also held in conjunction with this effort. Of the 469 properties contacted, 298 (64 %) responded to the survey/petition. Of those 298 responders:

- 240 (81%) favored establishing an LID
- 48 (16%) opposed the LID
- 10 (3%) were Undecided

Between 2010 and early 2012, City staff worked with the FRA and Burlington Northern Santa Fe (BNSF) to resolve project issues. The City submitted a Waiver application to the FRA which requested regulatory relief under 49 CFR 222.25(b)(1) on Nov. 10, 2010. The FRA

granted approval of the Waiver application on April 12, 2011. This relief and other evaluations allowed for re-engineering of the project, which commenced in late 2011. Final plans for the project were developed in earnest through year 2012.

In partnership with the Committee, a second round of public engagement took place in early 2013. A second resident survey and informational packet was distributed to 467 properties within the proposed LID boundary in January, and a public information meeting was held on Feb. 6, 2013. Of the total 467 residential properties surveyed, 279 (59 %) responded. Of those 279 responders:

- 225 (81%) supported form an LID
- 54 (19%) opposed the LID

On April 17, 2013, a public hearing was held in front of a Hearings Examiner for the purpose of taking testimony regarding formation of the LID and assignment of LID participants into the three benefit tiers. The less than five comments and/or objections raised were addressed by staff.

On May 20, 2013, the City Council approved Ordinance M-4051 establishing the LID and assigning LID participants into three benefit tiers.

On April 7, 2014, a mailing was sent to all LID participants. This mailing contained a project status report, formal notice of the public hearing on May 7, 2014, notice of the estimated proposed final assessments, calculated monthly payments available for 20-year financing based upon the proposed final assessment, and a detailed cost review of the safety improvements resulting in the proposed final assessment. (Exhibits 5 and 6)

**RECOMMENDATION** Staff recommends this public hearing to accept testimony regarding the finalization of the assessment roll for LID 545 relating to funding for street, signing and lighting safety improvements necessary for establishment of the East Vancouver Train Horn Quiet Zone.

Please note: All public processes required to reach this stage in the LID process, including testimony regarding LID formation and assignment of participants into benefit tiers, have been fulfilled. Future City steps include: 1) request for City Council first/second readings and a public hearing of an Ordinance confirming final assessment roll and levying final assessment and 2) request for City Council first/second readings and a public hearing for an Ordinance authorizing the issuance of an assessment bond.


## EXHIBITS

1. Staff Report
2. City of Vancouver Ordinance M-4051 establishing LID 545
3. City Council Resolution Number M-3812 setting a date for the May 7, 2014 final assessment roll hearing and authorizing a hearing examiner to conduct that hearing
4. Detail of how the final costs for the LID assessment were calculated
5. Copy of the notice of the May 7, 2014 hearing sent to all LID participants.
6. Affidavit of mailing of the May 7, 2014 public hearing notice.

CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is a full, true and correct copy of the excerpts from the minutes of the meeting of City Council held on May 19, 2014, which reflects the first reading of Ordinance No. M-4076.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver



## CITY OF VANCOUVER • WASHINGTON

Vancouver City Hall – Council Chambers – 415 W. 6<sup>th</sup> Street

PO Box 1995 – Vancouver, Washington 98668-1995

[www.cityofvancouver.us](http://www.cityofvancouver.us)

Timothy D. Leavitt, Mayor

Larry J. Smith • Jack Burkman • Bart Hansen • Bill Turlay • Anne McEnery-Ogle • Alishia Topper

# ***Vancouver City Council Minutes – May 19, 2014***

## **WORKSHOPS** (City Council Chambers)

Mayor Leavitt was absent. Mayor Pro Tem Larry Smith presided.

### **4:00-4:30 p.m. FIRE DISTRICT 5 UPDATE**

Council met with Joe Molina, Vancouver Fire Chief, and Natasha Ramras, Deputy Finance Director.

#### **Summary**

*Staff presented Council with information regarding the potential financial feasibility of annexing into Fire District 5. Staff reported that analysis indicates such an annexation would be financially vulnerable, and the current City-Fire District 5 partnership provides the greatest opportunity for long-term service sustainability. (Joe Molina, Vancouver Fire Chief, 487-7201; Natasha Ramras, Deputy Finance Director, 487-8484)*

### **4:30-5:30 p.m. COUNCIL POLICY RESOLUTION REGARDING THE PROPOSED PORT OF VANCOUVER OIL TERMINAL**

Council met with Bronson Potter, Chief Assistant City Attorney.

#### **Summary**

*On March 17, 2014, The City Council formed a subcommittee of the Council to develop a draft policy resolution for the Council to consider in order to memorialize the City Council's policy position on the crude-by-rail terminal proposed by Tesoro and Savage to be constructed at the Port of Vancouver. The subcommittee included Mayor Pro Tem Larry Smith and Councilmembers Jack Burkman and Bart Hansen. Staff assisted the subcommittee in formatting the resolution.*

*Staff provided Council with an overview of the policy resolution, in which the City would:*

- Call upon the Port of Vancouver to cancel its lease with Tesoro and Savage;*
- Request EFSEC and the Governor deny the proposed oil terminal;*
- Request other municipalities and agencies to deny permits that will cause an increase in the transportation of Bakken crude oil through Clark County; and*
- Request lawmakers and agencies adopt regulations increasing the safety of the transportation of crude by rail.*

*(Bronson Potter, Chief Assistant City Attorney, 487-8521)*



5:30-6:00 p.m.

EXECUTIVE SESSION RE: PENDING LITIGATION AND DISPOSITION OF REAL ESTATE

**COUNCIL REGULAR MEETING** (City Council Chambers).

**PLEDGE OF ALLEGIANCE**

**CALL TO ORDER AND ROLL CALL**

The regular meeting of the Vancouver City Council was called to order at 6:31 p.m. by Mayor Pro Tem Larry Smith in the Council Chambers of City Hall, 415 W. 6th Street, Vancouver, Washington.

**Present:** Councilmembers Topper, McEnerny-Ogle, Turley, Hansen, Burkman, Smith

**Absent:** Mayor Leavitt

**Motion** by Councilmember McEnerny-Ogle, seconded by Councilmember Burkman, and carried unanimously to excuse Mayor Leavitt.

**APPROVAL OF MINUTES OF MAY 5, 2014**

**Motion** by Councilmember Burkman, seconded by Councilmember Turley, and carried unanimously to approve the minutes of May 5, 2014.

**APPROVAL OF MINUTES OF MAY 12, 2014**

**Motion** by Councilmember Burkman, seconded by Councilmember McEnerny-Ogle, and carried unanimously to approve the minutes of May 5, 2014.

**PROCLAMATION: BETTER HEARING MONTH**

Mayor Pro Tem Smith read and presented a proclamation to Dr. Amit Gosalia, co-owner of the Audiology Clinic, Inc., proclaiming May 2014 as Better Hearing Month.

**PROCLAMATION: ALS AWARENESS MONTH**

Mayor Pro Tem Smith read and presented a proclamation to Julia Mayfield, Development Manager for ALS Association of Oregon and SW Washington, proclaiming May 2014 as ALS Awareness Month.

**CITIZEN COMMUNICATION (ITEMS 1-5)**

Mayor Pro Tem Smith opened Citizen Communication, and receiving no testimony, closed Citizen Communication.

**CONSENT AGENDA (ITEMS 1-5)**

**Motion** by Councilmember Burkman, seconded by Councilmember Hansen and carried unanimously to approve the Consent Agenda.

**1. AWARD OF BID FOR THE NE 49TH STREET AND 40TH AVENUE VICINITY WATER MAIN REPLACEMENT PROJECT, PER BID #14-07**  
(Staff Report 051-14)

**Summary**

*It is anticipated in 2014 Clark County will repave NE 49th Street, NE 47th Street, and NE 48th Street, between St. Johns Road and NE 42nd Avenue where the City has leak-prone water mains due to age and pipe materials that do not meet current materials standards. This project will allow the City to replace the existing water mains and install new pipe in advance of the repaving project.*

*This project will install approximately 2,399 linear feet of 8-inch diameter water main in NE 49th Street from St. Johns Road to NE 40th Avenue, in NE 47th Street from NE 40th Avenue to NE 42nd Avenue, and in NE 48th Street from NE 40th Avenue to NE 42nd Avenue.*

*Four bids were opened on May 13, 2014, with the following results:*

SUMMARY OF BIDS	
BIDDER	AMOUNT
Halme Excavating, Inc., Battle Ground, WA	\$401,482.16
RC Northwest, Inc., Brush Prairie, WA	\$423,346.44
Nutter Corporation, Vancouver, WA	\$445,705.22
Advanced Excavation Specialists, LLC, Longview, WA	\$448,983.04
Engineer's Estimate	\$385,000.00

*Bids came in slightly higher than the engineer's estimate. This is likely due to time constraints requiring the contractor's work to be complete prior to the start of the County's 2014 street improvement project for the same location.*

*Halme Excavating, Incorporated, of Battle Ground, Washington, is the lowest responsive and responsible bidder and has successfully completed utility construction projects of this magnitude during the last three years. The funds for this project are budgeted in the 2013-2014 Water Department Capital Budget.*

**Motion** awarded a construction contract for the NE 49th Street and 40th Avenue Vicinity Water Main Replacement project to the lowest responsive and responsible bidder, Halme Excavating, Incorporated, of Battle Ground, Washington, at their bid price of \$401,482.16, including Washington State sales tax. (Tyler Clary, Water Engineering Program Manager, 487-7169)

## **2. PURCHASE OF VIDEO PRODUCTION, BROADCAST EQUIPMENT, AND RELATED SERVICES**

(Staff Report 052-14)

### **Summary**

*The current franchise agreements between the City of Vancouver, Clark County and Comcast Corporation (formerly TCI of Southern Washington) provide for a capital contribution in the amount of \$1/month per subscriber for support of Public, Education, and Government (PEG) access and monthly transport costs for public I-NET users. This contribution may only be awarded to designated access providers and public I-NET users. Typically Clark/Vancouver Television is awarded between \$100,000 and \$150,000 annually for video production and broadcast equipment either through budget allocations from the PEG Capital Fund and/or review and approval of PEG grant requests by Council and Board of Clark County Commissioners.*

*Once funding for capital projects has been reviewed and approved, City staff seeks authorization from the City Council to utilize the City of Seattle contract #03178, which provides competitively bid prices on video equipment and related services through November 30, 2018, with the option to extend for one (1) additional two-year period.*

*Major technology hardware replacements are planned and budgeted for within the PEG Capital Grant Fund. PEG grant-funded equipment purchases will be budgeted after the grants are awarded*

**Motion** authorized the City Manager or his designee to procure video production, broadcast equipment and related services not to exceed \$350,000 from Advanced Broadcast Solutions, LLC via City of Seattle contract #03178. (Jim Demmon, Video Services Manager, 487-8706)

## **3. INTERLOCAL AGREEMENT WITH CLARK COUNTY PUBLIC WORKS RELATED TO CONSTRUCTION PROJECTS**

(Staff Report 053-14)

### **Summary**

*Approximately one-third the City's total water service and just under one-quarter of the City's sewer service areas are currently located in unincorporated Clark County. County road and other capital construction projects often impact the utilities and require relocation, upgrade or installation of new utility infrastructure, typically at the expense of the utility. These relocations or installations can either take place prior to the County's work or within the County's construction contract. It is typically less efficient and more expensive for utilities to relocate or be installed under a separate contract. Therefore, cost savings and efficiencies for the City are realized through the inclusion of the work within the County's construction contract. In addition to utility coordination, other City programs such as Pavement Management have utilized County contracts for cooperative performance of City work and the County has utilized City contracts for work as well.*

*Inclusion of contracted work for one agency within the contract of another agency requires an interlocal agreement, in part, to allow for reimbursement. A prior agreement was in place between 2003 and 2008 that allowed one agency to contract work for another agency without the need for an interlocal agreement on each project. That agreement worked well for the parties but has since expired. The establishment of a long-term, overarching interlocal agreement is desired to allow for this contract work without the need for individual interlocal agreements on each project.*

*The Agreement will permit the parties to make the most efficient use of their resources to carry out public works projects subject to competitive bidding under RCW Chapter 39.04 by enabling them to cooperate to include each other's work in those projects. The proposed agreement provides a documented process covering all aspects of the required work from design through final construction acceptance. A similar timeline for consideration and action is anticipated by the County.*

**Motion** authorized the City Manager or his designee to execute an interlocal agreement with Clark County that will allow work from one agency to be included in construction contracts for the other agency. (Tyler Clary, Water Engineering Program Manager, 487-7169)

**4. CONFIRMATION OF THE ASSESSMENT ROLL FOR LOCAL IMPROVEMENT DISTRICT 545**  
(Staff Report 054-14)

**AN ORDINANCE** of the City of Vancouver, Washington, approving and confirming the final assessment roll for Local Improvement District No. 545, which has been created and established for the purpose of paying the cost of certain improvements in the City of Vancouver; and levying and assessing the amount thereof against the lots, tracts, parcels of land and other property shown on said roll.

**Summary**

*The public improvements to the required intersections are complete. The project costs have been finalized and totaled. Assessment amounts for each LID participant have been calculated. Costs for the project were 27% lower than was estimated before the project was advertised for contractor bids.*

**Project History:** *In December of 2012, the Federal Railroad Administration (FRA) approved a Notice of Intent and Alternative Safety Measure application submitted by the City of Vancouver to establish a Quiet Zone at three public and one private railroad crossings at the following locations: SE 139th Avenue, SE 144th Avenue/ Evergreen Highway (vicinity), SE 147th Avenue, and, SE 164th Avenue. This act was the result of work to create this Quiet Zone that began in 2005.*

*In 2005, staff completed a first round of technical studies and made a recommendation to the City Manager in May 2005 regarding implementation of train horn quiet zones in Vancouver. The primary recommendation was "should project proponents wish to pursue the Quiet Zone, staff recommends that Project proponent establish a Local Improvement District (LID)" to fund required improvements. Neighborhood outreach and a community forum were held regarding this recommendation and notice of the final staff report was circulated to interested residents and neighborhood associations.*

*Since year 2008, staff have been working with the East Vancouver Train Horn Noise Advisory Committee (Committee) to establish a Quiet Zone and to engage east Vancouver residents in LID formation processes. In the summer of 2009, the City and Committee circulated both a survey and petition to gauge support for establishment of an LID for resident self-funding of the required gate equipment. A public information meeting was also hosted in conjunction with this effort. At that time, the results of the survey/petition concluded that among the 469 properties participating: 298 (64%) of residents responded to the survey/petition and among those who responded 240 (81%) voted Yes in support of establishing an LID, 48 (16%) voted No, and 10 (3%) voted Undecided. After that public outreach process and presentation of results to City Council, the project experienced unexpected delays.*

*Between 2010 and early 2012, staff worked with the FRA and BNSF to resolve project issues. The City submitted a Waiver application to the FRA which requested regulatory relief under 49 CFR 222.25(b)(1) on November 10, 2010. The FRA granted approval of the Waiver application on April 12, 2011. This relief and other evaluations led to the re-conception of the engineering approach to the project. Re-engineering commenced in late 2011 and the final plans for the project were developed in earnest through year 2012.*

*In partnership with the Committee, a second round of public engagement took place in early 2013. A second resident survey was distributed in January, 2013 and a public information meeting was held on February 6, 2013. The results of that second resident survey were as follows. A total of 467 properties were surveyed and responses were: 277 (59%) responses received and of the responses received 224 (81%) voted Yes to form an LID, and 53 (19%) voted No.*

*A Resolution of Intent to establish the proposed LID was considered by the City Council and approved after a public hearing on March 18, 2013.*

*A duly noticed public hearing regarding the Formation of LID 545 was held before a hearings examiner on April 17, 2013.*

*On May 20, 2013, after a public hearing, City Council approved ordinance M-4015 establishing the LID, and providing for the installation of physical crossing and intersection improvements necessary to establish the quiet zone.*

*During the summer and fall of 2013, all of the crossing and intersection improvements required to create a quiet zone were completed.*

*The East Vancouver Quiet Zone was established on October 16, 2013, and routine sounding of train horns stopped.*

*In late 2013 and early 2014, the costs for the project were finalized and collected, and the calculations of the individual property assessments were completed. Costs for the project came in at 27% less than was estimates at the time of the second public survey.*

*A duly noticed public hearing for the confirmation of the assessment roll and to confirm the calculation of the individual assessments for LID 545 was held before a hearings examiner on May 7, 2014. The staff report for the hearing is included as attachment #6. There were four objections mailed and/or e-mailed prior to the hearing that were entered into the record. There were no LID participants present at the hearing. The summary and disposition of those four objections are included as attachment #5.*

*The final assessment roll and tier assignments for the LID is included as attachment #2. The proposed LID assessment for each of the three benefit tiers is included as attachment #4.*

*In consideration of the findings of the LID assessment roll hearing, and disposition of the protests entered, the proposed Ordinance (attachment #1) is submitted for Council consideration and approval. Project costs of \$592,993 inclusive of contract and administrative costs, but excluding finance charges, are detailed in attachment #3. The majority of these costs were paid in the 2013 budget year. The*

**Council Regular Meeting MINUTES**

**May 19, 2014**

**Page 7 of 8**

*remainder of the costs, estimated to be less than \$50,000, will fund the bond sale costs and will be paid for out of 2014 budgeted funds.*

*The City plans to issue Local Improvement District Assessment bonds in the fall of 2014, after the initial prepayment period has expired. The City will issue bonds only for the amount needed to fund the amount outstanding for people that elect to pay the assessment over 20 years. Debt service payments on this bond issue will begin in 2015, and will be part of the 2015/2016 budget submission.*

**Motion** approved the Ordinance on first reading, setting the date of second reading and public hearing for June 2, 2014. (Dan Swensen, Engineering and Construction Services Manager, 487-7754; Carrie Lewellen, City Treasurer, 487-8482)

**5. APPROVAL OF CLAIM VOUCHERS FOR MAY 19, 2014**

**Motion** approved claim vouchers for May 19, 2014, in the amount of \$5,320,190.32.

**APPOINTMENT: BUILDING/FIRE CODE COMMISSION**

**Motion** by Councilmember Burkman, seconded by Councilmember Turlay, and carried unanimously to appoint Jason Olson to the Building/Fire Code Commission, appointment beginning immediately and expiring in 2020.

**COMMUNICATIONS**

- A. From the Council
- B. From the Mayor
- C. From the City Manager

**a. AWC Freight Rail Committee**

City Manager Eric Holmes reported that the Association of Washington Cities is putting together a new committee to discuss the need to address rail congestion and safety impacts to local Washington communities. The committee is accepting nominations from local municipal legislative bodies for consideration of serving on the committee. AWC committee staff specifically reached out to Vancouver to submit a nomination due to the proposed oil terminal project at the Port of Vancouver.

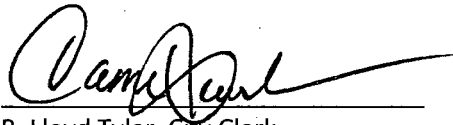
**Motion** by Councilmember Burkman, seconded by Councilmember McEnerny-Ogle, and carried unanimously to nominate Councilmember Hansen for consideration to serve on the new AWC Freight Rail Committee.

**ADJOURNMENT**

7:39 P.M.

  
Timothy D. Leavitt, Mayor

Attest:



R. Lloyd Tyler, City Clerk

By: Carrie Lewellen, Deputy City Clerk

Meetings of the Vancouver City Council are electronically recorded on audio and videotapes. The audio tapes are kept on file in the office of the City Clerk for a period of six years.

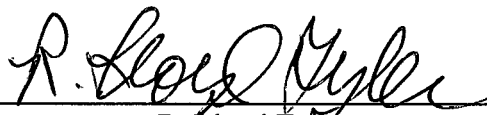


To request other formats, please contact:  
City Manager's Office  
(360) 487-8600 | WA Relay: 711  
[Amanda.Delapena@cityofvancouver.us](mailto:Amanda.Delapena@cityofvancouver.us)

CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is a full, true and correct copy of the excerpts from the minutes of the meeting of City Council held on June 2, 2014, which reflects the second reading and passage of Ordinance No. M-4076.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver





# CITY OF VANCOUVER • WASHINGTON

Vancouver City Hall – Council Chambers – 415 W. 6<sup>th</sup> Street  
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Timothy D. Leavitt, Mayor

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## ***Vancouver City Council Minutes – June 2, 2014***

### **WORKSHOPS** (Vancouver Hilton Convention Center)

#### **4:00-5:00 p.m.                      SIX-YEAR TRANSPORTATION IMPROVEMENT PROGRAM (TIP) UPDATE**

Council met with Chris Malone, Senior Civil Engineer, and Bill Whitcomb, Public Works Capital Planning, Finance and Asset Manager.

#### **Summary**

*Staff provided Council with an overview of the 2015-2020 Transportation Improvement Program updates. (Chris Malone, Senior Civil Engineer, 487-7711; Bill Whitcomb, Public Works Capital Planning, Finance and Asset Manager, 487-7702)*

#### **5:00-6:00 p.m.                      FIRST QUARTER 2014 FINANCIAL UPDATE, SPRING SUPPLEMENTAL BUDGET, AND INTRODUCTION TO BIENNIAL BUDGET FRAMEWORK**

Council met with Lloyd Tyler, Chief Financial Officer, and Natasha Ramras, Budget and Planning Manager.

#### **Summary**

*Staff provided Council with an overview of the First Quarter 2014 Financial Report, outlined the proposed Spring 2014 Supplemental Budget, and provided Council with a brief introduction to the 2015-16 biennial budget framework discussion to take place in greater detail on June 16, 2014 (Lloyd Tyler, Chief Financial Officer, 487-8469; Natasha Ramras, Budget and Planning Manager, 487-8484)*

### **COUNCIL REGULAR MEETING** (City Council Chambers).

#### **PLEDGE OF ALLEGIANCE**

#### **CALL TO ORDER AND ROLL CALL**

The regular meeting of the Vancouver City Council was called to order at 6:37 p.m. by Mayor Timothy Leavitt in the Heritage Ballroom of Vancouver Hilton Convention Center, 301 W. 6<sup>th</sup> Street, Vancouver, Washington.

**Council Regular Meeting MINUTES**

**June 2, 2014**

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**Present:** Councilmembers Topper, McEnerny-Ogle, Turlay, Hansen, Burkman, Smith, Mayor Leavitt

**Absent:** None

**APPROVAL OF MINUTES: MAY 19, 2014**

**Motion** by Councilmember McEnerny-Ogle, seconded by Councilmember Topper, and carried unanimously, with Mayor Leavitt abstaining, to approve the minutes of May 19, 2014.

**PROCLAMATION: SUMMER OF LITERACY AWARENESS AND IMPROVEMENT**

Mayor Leavitt read and presented a proclamation to Ken Ives, Washington Reading Corps volunteer, proclaiming June and July, 2014, as the Summer of Literacy Awareness and Improvement.

**PROCLAMATION: WORLD ELDER ABUSE AWARENESS DAY**

Mayor Leavitt read and presented a proclamation to Tony Golik, Clark County Prosecutor, and Dianna Kretzschmar, Director of Admissions & Marketing for the Prestige Care and Rehabilitation Center, proclaiming June 15, 2014 as World Elder Abuse Awareness Day in Vancouver.

**CITIZEN COMMUNICATION (ITEMS 1-2)**

Mayor Leavitt opened Citizen Communication and, receiving no testimony, closed Citizen Communication.

**CONSENT AGENDA (ITEMS 1-2)**

**Motion** by Councilmember Smith, seconded by Councilmember McEnerny-Ogle, and carried unanimously to approve the Consent Agenda.

**1. DISPOSITION OF REAL PROPERTY – DONATION TO WSDOT**

(Staff Report 055-14)

**A RESOLUTION** of the City of Vancouver, Washington, stating the City Council's intent to convey by quit claim deed to the State of Washington, Department of Transportation, real property of the City of Vancouver within the highway project know as State Route 205, NE 6th St. Vic. To ne 23rd St. Vic.

**Summary**

*WSDOT is proposing a new interchange at NE 18th Street and I-205. In order to construct the proposed interchange improvements WSDOT needs certain City-owned property located on the northwest corner of I-205 and NE 18th Street (parcel #163607-000).*

**Council Regular Meeting MINUTES**

**June 2, 2014**

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*Per RCW 47.12.040, local jurisdictions are allowed to convey property to the State at no cost if it is in the best interest of the jurisdiction. The proposed interchange will help alleviate congestion along several City streets. Additionally, the City acquired the property at no cost. The property was originally dedicated to Clark County as part of a subdivision which was transferred to the City as a result of the 1996 Cascade Park annexation. Finally, the parcel is currently vacant and is not planned to be used for any specific purpose. For all of these reasons, staff has determined that conveying the requested property rights to WSDOT at no cost is in the best interest of the City. No monetary compensation will be received for the property.*

**Motion** adopted resolution M-3817 and authorized the City Manager, or his designee, to sign a quit claim deed and other related documents conveying certain property rights as described in the attached document to WSDOT. (Linda Carlson, Property Management Specialist, 487-8423)

**2. APPROVAL OF CLAIM VOUCHERS FOR JUNE 2, 2014**

**Motion** approved claim vouchers for June 2, 2014, in the amount of \$6,988,490.93.

**PUBLIC HEARINGS (ITEMS 3-4)**

**3. APPROVAL OF DISPOSITION OF REAL PROPERTY LOCATED AT 2121 ST. FRANCIS LANE**  
(Staff Report 056-14)

Linda Carlson, Property Management Specialist, and Tim Haldeman, General Services Director, provided staff comments.

**A RESOLUTION** of the City of Vancouver authorizing disposition of certain real property by negotiated sale.

**Summary**

*On September 10, 2012, Council adopted Resolution M-3780 declaring real property commonly referred to as the "Old Humane Society" and located at 2121 St. Francis Lane to be surplus.*

*At the time of presenting the surplus resolutions, the proposed method of disposition was identified to be by negotiated sale. Over the past month, staff has been in the process of negotiating the terms and conditions of the sale with the purchaser. Those terms and conditions are documented in the attached PSA. It is anticipated that, if this resolution is adopted by Council, all of the contingencies identified in the PSA will be satisfied and the sale will close on June 6, 2014. The sales price is \$464,210.00. An appraisal made on April 28, 2014, established the fair market value of 2121 St. Francis Lane to be \$450,000.00. The building is owned by the Water Utility Fund. Net proceeds from the sale of the building will be deposited into the Water Fund.*

Ms. Carlson and Mr. Haldeman provided background and an overview of the proposed disposition.

Mayor Leavitt opened the public hearing, and receiving no testimony, closed the public hearing.

**Motion** by Councilmember Smith, seconded by Councilmember Topper, and carried unanimously adopted disposition resolution M-3819 approving the PSA and authorizing the City Manager to execute deeds and related real estate documents conveying the described property to the purchaser. (*Linda Carlson, Property Management Specialist, 487-8423*)

#### **4. CONFIRMATION OF THE ASSESSMENT ROLL FOR LOCAL IMPROVEMENT DISTRICT 545** (Staff Report 054-14)

Staff met with Dan Swensen, Engineering and Construction Services Manager.

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** of the City of Vancouver, Washington, approving and confirming the final assessment roll for Local Improvement District No. 545, which has been created and established for the purpose of paying the cost of certain improvements in the City of Vancouver; and levying and assessing the amount thereof against the lots, tracts, parcels of land and other property shown on said roll.

#### **Summary**

*The public improvements to the required intersections are complete. The project costs have been finalized and totaled. Assessment amounts for each LID participant have been calculated. Costs for the project were 27% lower than was estimated before the project was advertised for contractor bids.*

*Project History:* *In December of 2012, the Federal Railroad Administration (FRA) approved a Notice of Intent and Alternative Safety Measure application submitted by the City of Vancouver to establish a Quiet Zone at three public and one private railroad crossings at the following locations: SE 139th Avenue, SE 144th Avenue/ Evergreen Highway (vicinity), SE 147th Avenue, and, SE 164th Avenue. This act was the result of work to create this Quiet Zone that began in 2005.*

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*the survey/petition concluded that among the 469 properties participating: 298 (64%) of residents responded to the survey/petition and among those who responded 240 (81%) voted Yes in support of establishing an LID, 48 (16%) voted No, and 10 (3%) voted Undecided. After that public outreach process and presentation of results to City Council, the project experienced unexpected delays.*

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*A Resolution of Intent to establish the proposed LID was considered by the City Council and approved after a public hearing on March 18, 2013.*

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*On May 20, 2013, after a public hearing, City Council approved ordinance M-4015 establishing the LID, and providing for the installation of physical crossing and intersection improvements necessary to establish the quiet zone.*

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*The final assessment roll and tier assignments for the LID is included as attachment #2. The proposed LID assessment for each of the three benefit tiers is included as attachment #4.*

*In consideration of the findings of the LID assessment roll hearing, and disposition of the protests entered, the proposed Ordinance (attachment #1) is submitted for Council consideration and approval.*

*Budget Impact: Project costs of \$592,993 inclusive of contract and administrative costs, but excluding finance charges, are detailed in attachment #3. The majority of these costs were paid in the 2013 budget year. The remainder of the costs, estimated to be less than \$50,000, will fund the bond sale costs and will be paid for out of 2014 budgeted funds.*

*The City plans to issue Local Improvement District Assessment bonds in the fall of 2014, after the initial prepayment period has expired. The City will issue bonds only for the amount needed to fund the amount outstanding for people that elect to pay the assessment over 20 years. Debt service payments on this bond issue will begin in 2015, and will be part of the 2015/2016 budget submission.*

Mr. Swensen summarized the background and provided an overview of the current action being requested.

Mayor Leavitt opened the public hearing, and receiving no testimony, closed the public hearing.

**Motion** by Councilmember Smith, seconded by Councilmember Topper, and carried unanimously approved ordinance M-4076. *(Dan Swensen, Engineering and Construction Services Manager, 487-7754)*

#### **PUBLIC HEARINGS (ITEMS 5A & 5B)**

*The following resolutions were scheduled for public hearing. Council conducted a single public hearing for both resolutions, but took separate actions in addressing each.*

*Persons addressing Council were encouraged to sign-up in advance by emailing Name, Address, Contact Info to: [CCTestimony@cityofvancouver.us](mailto:CCTestimony@cityofvancouver.us), OR by signing up at the table in the lobby before or during the Council meeting. Advance registration closed at 2 p.m. on June 2, and in-person registration to testify closed at 8 p.m.*

*Citizens testifying were assigned a number, which the Mayor used to organize the testimony queue. The queue order was composed equally of testimony by those persons who registered in advance (assigned odd numbers) and those who registered in person (assigned even numbers).*

*Written comment was also accepted between the publishing of the draft policy resolution (5B) on May 15, 2014, and the June 2 public hearing. All written comments received during that are attached to these minutes and incorporated into the record (see Attachment B).*

*Testifiers had the option of providing Council with a written copy of their testimony. Any such comments received are also attached to these minutes and incorporated into the record (see Attachment A). The record of testimony below is intended only as a summary. Verbatim comments may be accessed via*

**Council Regular Meeting MINUTES**

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*CVTV video ([www.cvtv.org](http://www.cvtv.org)) of the meeting or by requesting a copy of the recorded audio record from the City's Central Records by calling (360) 487-8711*

Bronson Potter, Chief Assistant City Attorney, provided Council with an overview of both proposed resolutions.

Mayor Leavitt provided those in the audience with detailed ground rules for testifying.

Mayor Leavitt opened the public hearing at 7:18 p.m. and received the following testimony:

- Cathryn Chudy, Vancouver, spoke in favor of both resolutions.
- John Karpinski, Vancouver, representing the Clark County Natural Resources Council, spoke in favor of both resolutions.
- Bob Dingethal, Vancouver, spoke in opposition to the proposed oil terminal.
- Den Mark Wichar, Vancouver, spoke in opposition to the proposed oil terminal and in favor of both resolutions.
- Alona Steinke, Vancouver, spoke in opposition to the proposed oil terminal and in favor of both resolutions.
- Brandan Housekeeper, Olympia, WA, representing the Association of Washington Business, spoke in opposition to the policy resolution (5B).
- Royce Pollard, Vancouver, spoke in opposition to the proposed oil terminal and in favor of both resolutions.
- Jay Derr, Seattle, WA, legal counsel for Tesoro/Savage, spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A).
- Lehman Holder, Vancouver, Chairman of the Loowit Chapter of the Sierra Club, spoke in favor of both resolutions.
- Rev. Dr. Brooks Berndt, Vancouver, spoke in opposition to the proposed oil terminal and in favor of both resolutions.
- Joe Liston, Mt. Vernon, WA, Savage employee, spoke in opposition to the policy resolution (5B).
- Desiree Hellgers, Portland, OR, spoke in support of both resolutions.
- Christian McVickers, Lynden, WA, employed at BP Cherry Point, spoke in support of the proposed oil terminal.

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- Regna Merritt, Portland, OR, representing the Oregon Physicians for Social Responsibility, spoke in support of both resolutions.
- Eric Johnson, Vancouver, WA, executive director of the Washington Public Ports Association, spoke in opposition to the policy resolution (5B).
- Todd Coleman, Vancouver, executive director of the Port of Vancouver, spoke in opposition to the policy resolution (5B).
- Carol Anderson, Vancouver, spoke in opposition to the proposed oil terminal and in favor of both resolutions.
- Cager Clabaugh, Vancouver, president of ILWU Local 4 (Longshoremen), spoke in opposition to the proposed oil terminal and in favor of both resolutions.
- Harry Anderson, Vancouver, spoke in favor of both resolutions.
- Diane Kocer, Brush Prairie, WA, spoke in favor of both resolutions.
- Peter Teneau, Portland, OR, spoke in opposition to the proposed oil terminal.
- Don Steinke, Vancouver, spoke in opposition to the proposed oil terminal and in favor of both resolutions. He presented Council with approximately 2,000 signatures from community members in opposition to the terminal.
- Kate Ketcham, Vancouver, representing Carter Park Neighborhood Association, presented Council with the neighborhood's formal position against the proposed oil terminal and all potential projects that would increase oil-by-rail volume.
- Yolanda Vanveen, spoke in opposition to the development and fracking of the Bakken oil fields.

Mayor Leavitt recessed the meeting at 8:30 p.m.

Mayor Leavitt reconvened the meeting at 8:42 p.m. and continued receiving public testimony:

- Keith Casey, Executive Vice President of Operations for Tesoro Corp., spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A).
- Mike Alleyn, Manager of the Vancouver Tesoro Terminal, spoke in opposition to the policy resolution (5B).
- Nathan Savage, Senior Vice President for Savage, spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A).



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- Dennis Johnson, Ridgefield, WA, spoke in opposition to the proposed oil terminal and in favor of both resolutions.
- Mark Leed, Vancouver, representing the Maplewood Neighborhood Association, spoke in opposition to the oil terminal and in favor of the policy resolution (5B).
- Frank Holms, Olympia, WA, representing the Western States Petroleum Association, spoke in opposition to the policy resolution (5B).
- Eric LaBrant, Vancouver, representing the Fruit Valley Neighborhood Association, spoke in opposition to the proposed terminal.
- Anita Thomas, Vancouver, spoke in support of both resolutions.
- Toni Montgomery, Vancouver, spoke in support of both resolutions.
- Marcella Chandler, Vancouver, spoke in opposition to the oil terminal and spoke in support of both resolutions.
- Barry Cain, Tualatin, OR, president of Gramor Development and the Columbia Waterfront LLC, spoke in opposition to the oil terminal and spoke in support of both resolutions.
- Ken Swingle, Vancouver, representing Vigor Industrial, LLC, spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A).
- Ryan Rittenhaus, Portland, OR, representing Friends of the Columbia Gorge, spoke in favor of both resolutions.
- Rob Harris, Vancouver, representing JH Kelly, spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A).
- Don Orange, Vancouver, owner of Hoesly Automotive, spoke in opposition to the oil terminal and in favor of the policy resolution (5B).
- Kerry Walsh, Milwaukie, OR, representing Global Diving and Salvage, spoke in favor of the oil terminal and in opposition to the policy resolution (5B).
- R. David Goldberg, Vancouver, spoke in opposition to the oil terminal and in favor of the policy resolution (5B).
- Linda Garcia, Vancouver, spoke in opposition to the oil terminal and in favor of the policy resolution (5B).

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- Jerry Oliver, Port of Vancouver Commissioner, spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A).
- Steve Lennon, Vancouver, spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A).
- Stephen Hulick, Brush Prairie, WA, representing Beyond Coal/Oil, spoke in support of both resolutions.
- Paul Furth, Vancouver, representing JH Kelly, spoke in support of the proposed terminal.
- Mitchell Meacham, Vancouver, spoke in opposition to the proposed terminal.
- Chase Major, Vancouver, representing JH Kelly, spoke in support of the proposed terminal.
- Lee Jensen, Battle Ground, WA, spoke in favor of both resolutions.
- Jared Larrabee, General Manager for the Tesoro/Savage project, spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A).
- Noreen Hine, Vancouver, spoke in favor of both resolutions.
- Jane Rather Thiebaud, Vancouver, spoke in favor of both resolutions.
- Jared Smith, Vancouver, representing the Longshoremen, spoke in favor of both resolutions.
- Tedine Roos, Vancouver, spoke in favor of both resolutions.
- Rep. Sharon Wylie, 49<sup>th</sup> District, Vancouver, spoke in favor of both resolutions.
- Taizz Medalia, Portland, OR, spoke in opposition to the proposed oil terminal.
- Derya Ruggles, Vancouver, representing the Maplewood Neighborhood Association, spoke in favor of both resolutions.
- Edith J. Gillis, Portland, OR, spoke in favor of both resolutions, and urged Council to pass a third resolution that would call for the creation of a trust fund to be refunded to the project sponsors after 75 years if no accidents or spills occurred.
- Ken Ferguson, Vancouver, spoke in favor of both resolutions.

Mayor Leavitt recessed the meeting at 10:21 p.m.

Mayor Leavitt reconvened the meeting at 10:32 p.m. and continued receiving public testimony:

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- Paul Spindel, West Linn, OR, spoke in favor of both resolutions.
- Sandy Wood, Vancouver, spoke in opposition to the proposed terminal and in favor of both resolutions.
- Mike Bomar, President of Columbia River Economic Development Council, expressed his organization's neutrality on both resolutions, but urged the Council to maintain a consistent and predictable process for businesses.
- Ed Rutledge, Vancouver, spoke in opposition to the proposed terminal.
- Steve Burger, Vancouver, spoke in favor of the proposed terminal.
- Mike Elliott, Tacoma, WA, representing the WA State Legislative Board of the Brotherhood of Locomotive Engineers & Trainmen (BLET), spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A)
- Mark Keffler, Mead, WA, spoke in favor of the proposed terminal.
- David Edwards, Arlington, WA, Chairman of the American Welding Society Puget Sound Section, spoke in opposition to the policy resolution (5B).
- Robert Rich, Vancouver, representing Shaver Transportation, spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A).
- Jan Berringer, Vancouver, spoke in favor of both resolutions.
- Dorothea Simone, Camas, WA, spoke in opposition to the proposed terminal.

At 11:04 p.m., **motion** by Councilmember Topper, seconded by Councilmember Burkman, and carried unanimously to extend the Council meeting beyond 11 p.m., per Council policy.

Mayor Leavitt continued receiving public testimony:

- Erskine Wood, Vancouver, spoke in opposition to the proposed terminal.
- Brenda Palmer, Vancouver, representing the Shumway Neighborhood Association, spoke in opposition to the proposed terminal.
- Doug Coburn, Mountlake Terrace, WA, spoke in opposition to the policy resolution (5B).
- Jim Eversaul, Vancouver, spoke in favor of both resolutions.
- Terry Hill, Spokane, WA, spoke in favor of the policy resolution (5B).

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- Don Karls, Vancouver, Director of Port Business Development in the Pacific Northwest for BNSF Railroad, spoke in opposition to the policy resolution (5B).
- LeeAnn O'Neil, Vancouver, spoke in opposition to the proposed terminal.
- Cale Kerrick, Vancouver, District Manager for Transmarine Navigation Corporation, spoke in opposition to the policy resolution (5B).
- Elizabeth Gracer Lindsey, Beaver Creek, OR, spoke in opposition to the proposed oil terminal and in favor of both resolutions.
- Thomas Gordon, Washougal, WA, spoke in favor of both resolutions.
- Dan Rubin, Vancouver, representing Greenberry Industrial, spoke in opposition to the policy resolution (5B).
- Diana Gordon, Washougal, WA, spoke in favor of both resolutions.
- Roben White, Vancouver, spoke in opposition to the proposed terminal.
- Gary Southwell, Vancouver, representing the Columbia Way Neighborhood Association, stated the businesses in his neighborhood were in favor of the terminal project but the residents oppose it.
- Ray Gebauer, Portland, OR, spoke in opposition to the policy resolution (5B).
- Dina Roberts, Vancouver, spoke in opposition to the proposed oil terminal and in favor of both resolutions.
- Randi Holland, Vancouver, spoke in opposition to the proposed terminal.
- Lisa Ross, Vancouver, spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A).
- Karen Axell, Vancouver, representing the Rosemere Neighborhood Association, spoke in favor of both resolutions.
- Lauren Berg, Vancouver, spoke in favor of both resolutions.
- Diane Berg, Vancouver, spoke in favor of both resolutions.
- Greg Woods, Vancouver, Area Vice President for Airgas NORPAC, spoke in opposition to the policy resolution (5B).
- Brian Carrico, Vancouver, representing BergerABAM, spoke in opposition to the policy resolution (5B).

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- Carolyn Crain, Vancouver, spoke in opposition to the policy resolution (5B), and in favor of the EFSEC intervention resolution (5A).
- Bianca Benson, La Center, WA, spoke in opposition to the proposed terminal.
- Kelly Love-Parker, Vancouver, President and CEO of the Greater Vancouver Chamber of Commerce, expressed her organization's neutrality regarding the resolutions, but asked the Council to do as it sees fit so long as the process is allowed to play out, consider the implications of any actions toward maintaining a business-friendly image, and collaborate with the Port of Vancouver.
- Bruce Iredale, Portland, OR, Vice President/General Manager of Evraz North America, spoke in opposition to the policy resolution (5B).
- Eric Olmstead, Vancouver, spoke in opposition to the policy resolution (5B).
- Hector Hinojosa, Vancouver, representing the SW Washington LULAC, spoke in opposition to the terminal.
- Jim Lee, Mountlake Terrace, WA, spoke in opposition to the policy resolution (5B).
- Carol Panfilio, Vancouver, spoke in favor of both resolutions.
- Elizabeth Wainwright, Portland, OR, executive director of the Maritime Fire & Safety Association, spoke in opposition to the policy resolution (5B).

There being no further testimony, Mayor Leavitt closed the public hearing at 12:25 a.m., June 3, 2014.

Mayor Leavitt recessed the meeting at 12:25 a.m.

Mayor Leavitt reconvened the meeting at 12:35 a.m.

Mayor Leavitt stated it would be prudent to provide staff with an opportunity to respond to some of the comments.

City Attorney Ted Gathe stated that he disagreed with Jay Derr, legal counsel for Tesoro/Savage, who stated that if Council passed the policy resolution it would violate the SEPA and EFSEC processes because the City of Vancouver is not a decision maker on the project, regardless if the City has a representative sitting on the EFSEC.

Mr. Potter stated that during the EFSEC's Land Use Consistency Hearing, he testified on behalf of the City that there is a question as to whether the City could certify land use consistency and whether the proposed project would be in compliance with the City's Comprehensive Plan and zoning laws. Without further reports or information from the EIS process, the City has no way of certifying that consistency. He said it is very different than Council considering a policy on the project.

**5A. ADOPTION OF RESOLUTION TO INTERVENE IN EFSEC PROCEEDING RE: PROPOSED TESORO/SAVAGE OIL TERMINAL**  
(Staff Report 057-14)

**A RESOLUTION** authorizing the City Attorney's Office to seek the permission of the Energy Facility Site Evaluation Council ("EFSEC") to intervene in the proceedings related to the permitting of the Tesoro Savage Oil Terminal Project ("Project").

**Summary**

*Tesoro Savage filed an application with the Energy Facility Site Evaluation Council to develop an oil terminal at the Port of Vancouver. EFSEC will conduct a hearing on the proposal and make a recommendation to the Governor. The City needs to file a motion to intervene (join as a party) in the EFSEC proceeding in order to present evidence, make motions and arguments or be able to appeal a decision. Sufficient funds have been included in the 2013-2014 City of Vancouver Operating Budget.*

Mayor Leavitt stated the Council heard overwhelmingly that it is important for the City to become an intervener in the EFSEC process.

**Motion** by Councilmember McEnerny-Ogle, seconded by Councilmember Smith, and carried unanimously to adopt Resolution M-3820 authorizing the City Attorney to intervene in the EFSEC proceeding related to the Tesoro Savage oil terminal. *(Bronson Potter, Chief Assistant City Attorney, 487-8521)*

**5B. COUNCIL POLICY RESOLUTION EXPRESSING THE CITY'S OPPOSITION TO THE PROPOSED TESORO/SAVAGE OIL TERMINAL**  
(Staff Report 058-14)

**A RESOLUTION** expressing the deep concern of the Vancouver City Council about the threat to life, safety and the environment due to accidents, potential spills and explosions posed by the oil terminal proposed to be located adjacent to downtown Vancouver; requesting the Port of Vancouver to terminate its lease with Tesoro Savage; urging EFSEC to recommend against the siting of the oil terminal; urging the Governor to not approve a site certification agreement; and urging Congress, the Legislature, and regulators to adopt laws and regulations to increase the safety of the transportation of crude oil.

**Summary**

*On March 17, 2014, The City Council formed a subcommittee of the Council to develop a draft policy resolution for the Council to consider in order to memorialize the City Council's policy position on the crude-by-rail terminal proposed by Tesoro and Savage to be constructed at the Port of Vancouver. The subcommittee included Mayor Pro Tem Larry Smith and Councilmembers Jack Burkman and Bart Hansen.*

*Tesoro and Savage's application to build the terminal is currently being reviewed by the EFSEC, which will ultimately make a recommendation to Governor Jay Inslee whether to approve the project. Council will*

*consider a separate resolution authorizing the City Attorney's office to file as an intervener in the EFSEC process. The subject policy resolution would have no impact on the intervener status resolution.*

*The main points of the policy resolution articulate the Council's opposition to the proposed oil terminal due to the unacceptable risks posed to the citizens of Vancouver by the terminal and the related transportation of Bakken crude oil through the city. In the resolution, the City:*

- *Calls upon the Port of Vancouver to cancel its lease with Tesoro and Savage;*
- *Requests EFSEC and the Governor deny the proposed oil terminal;*
- *Requests other municipalities and agencies to deny permits that will cause an increase in the transportation of Bakken crude oil through Clark County; and*
- *Requests lawmakers and agencies adopt regulations increasing the safety of the transportation of crude by rail.*

*There is no immediate budget impact. Long-term pursuit of the policy direction may require supplemental or specialized legal services retained by the City Attorney's office, which will be addressed in future budget discussions.*

Councilmember Turlay stated that they had heard a lot of testimony and he has concerns making decisions so late at night. He state he would prefer to have some time to consider all of the testimony and then coming back at a later date to vote on the policy resolution.

Councilmember Topper asked the Mayor whether he had any comments or concerns about the policy resolution, as he was not present for the workshop on May 19 during which Council discussed the draft of the resolution.

Mayor Leavitt state he had gone through the resolution and had many suggestions for edits. He said he agreed with Councilmember Turlay that it is not necessarily wise to make a big decision so late, and he would like to take time to absorb the comments. He stated he thought there were improvements that could be made to the resolution that might get Council to a position of unanimously approving it, which would make a stronger statement.

Councilmember Hansen state he was supportive of the resolution in its current form, and all of Council had had a lot of time to think about it. He stated it was time to take action on it.

Councilmember Burkman stated they had heard a lot of testimony, but mostly it was a repeat of what the Council has been hearing from many people over the past few weeks and he heard no new information that would cause him to think the resolution should be changed from its current form. He said he would have liked to have seen the Mayor's edits prior to that point.

Councilmember Smith agreed with Councilmember Burkman. He stated the Council owed it to the hundreds of people who testified and who watched the meeting to make a decision.

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Councilmember Topper agreed that a unanimous decision on the resolution would be preferable, and suggested that it might be better to postpone a vote if some time would get Council to that position. Councilmember McEnerny-Ogle asked the Mayor if he could provide the Council with specific concerns about the resolution.

Mayor Leavitt said generally he thought there should be some clarifying language in places and better organization of the resolution. He said he also believes the Council has a responsibility to digest what the people have said about it.

Councilmember McEnerny-Ogle expressed concern that if the Council delayed action on the resolution, they would have to reopen public comment on it when they considered it again. City Manager Eric Holmes stated there is a way the Council could postpone action without reopening testimony.

Councilmember Burkman stated that the assumption is that the Council could reach a unanimous position on the resolution if action was delayed a week, but he stated he was not convinced that would happen even in a week. He stated concerns that the resolution was released to the public almost a month ago, which is what they came to testify about, and if the Council went back and made many changes to it, it would become essentially a different document. He stated at that point the Council would have an obligation to reopen public comment on the new version of the resolution.

Councilmember McEnerny-Ogle asked the Mayor which details were most important in his mind.

Mayor Leavitt stated he agreed there is a reason for the EFSEC process, which will ensure the Council had answers to the many questions the City has already submitted. He asked staff if there is a legal reason Council should take a position on the project now instead of waiting until the EFSEC process was completed.

Mr. Potter stated there is no legal reason because the resolution is not an EFSEC issue. It is Council's policy statement, and EFSEC would move forward regardless of Council's action or position. He said it would also be helpful in providing staff direction in working through the process.

Mr. Holmes stated that if Council has taken a policy position prior to the completion of the review process, it would be introduced into the EFSEC process and considered during the adjudicative process. He stated he could not say what weight would be given to that position, but it would be part of the process. He said the policy resolution is not legally mandated, it was germinated by Council.

Councilmember Topper stated that the oil industry is incredibly aggressive and innovative, and the current fracking operations are so far beyond government's ability to regulate now. There is no fault in the City taking a formal position now. She stated that there is nothing stopping Council in the future from amending its policy position if information presented prompted them to do so.

Mayor Leavitt stated he agreed with most of the testimony regarding safety concerns of crude-by-rail operations. His concern is taking a position when the Council doesn't have answers to its questions submitted to EFSEC and by doing so losing credibility as a body. He said he is not saying he is supportive



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of the oil terminal project. He is neutral at this point. He said he did not expect he would likely have those answers in a week, and ideally the Council would pass a resolution expressing concerns related to crude-by-rail safety issues, but not specific to the project at this point.

Councilmember Burkman stated that that would be a different resolution altogether, and the issue wouldn't be resolved if action on this policy resolution was delayed a week.

Councilmember Smith stated that many do not want to see Bakken oil stored at the port with the potential for mission creep once that facility is in there.

Councilmember McEnerny-Ogle stated the Council's formal position needs to be on the record sooner than the anticipated completion of the Draft EIS.

Councilmember Turlay stated he believed the Council would be making a policy statement based on facts and not politics, which it seems like what was happening. He said he had unanswered questions in his mind and he needs to take time to sort through contradictory or disputed facts. He stated he likes the process the state has convened and he would like to hear all of the evidence. He stated he would oppose the resolution if Council voted on it at that point in its current form.

Councilmember Hansen stated there are facts in the current resolution. He stated it is a fact that there have been derailments, that people have died and that there has been extension environmental damage.

Councilmember Burkman stated that even through the EFSEC process there would be different sides likely presenting contradictory facts and a judge – the EFSEC – has to make a judgment call on the project based on what has been presented. He stated the Council does have enough information before them to say now what direction they want to take the city.

Councilmember McEnerny-Ogle state that a big piece of the policy resolution has to do with the City's relationship with other organizations, and how successful the City can be when working together with its partners from the beginning. But when the City is not at the table at the beginning, the relationship falters. Part of the message in passing such a resolution is that the City needs to be there from the beginning to work through the problems before a project gets so far along.

**Motion** by Councilmember Hansen, seconded by Councilmember Smith, and carried 5-2, with Councilmember Turlay and Mayor Leavitt voting no, adopted the policy resolution M-3821 opposing the Tesoro Savage oil terminal. (*Bronson Potter, Chief Assistant City Attorney, 487-8521*)

**COMMUNICATIONS**

- A. From the Council
- B. From the Mayor
- C. From the City Manager

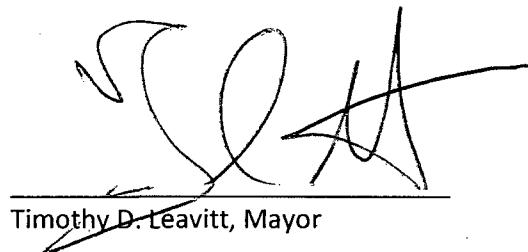
**ADJOURNMENT**

1:25 a.m. – June 3, 2014

**\*Attachments:**

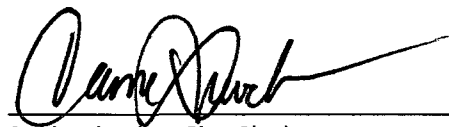
- A. Written statements provided by Item 5A/5B Public Hearing Testifiers
- B. Written comments regarding the Item 5A/5B received between May 15, 2014, and June 2, 2014

*\*Any document referred to herein and that is not attached may be reviewed prior to the City Council meeting in the office of the City Manager, or online <http://www.cityofvancouver.us/citycouncil/page/city-council-meeting-56>. Documents may be reviewed following scheduled Council meetings in the office of Central Records, 415 West 6<sup>th</sup> Street, Vancouver, WA. Office hours are 8:00 a.m. to 5:00 p.m., Monday through Friday.*



Timothy D. Leavitt, Mayor


Attest:



R. Lloyd Tyler, City Clerk

By: Carrie Lewellen, Deputy City Clerk

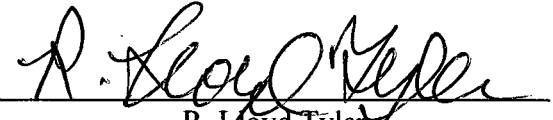
Meetings of the Vancouver City Council are electronically recorded on audio and videotapes. The audio tapes are kept on file in the office of the City Clerk for a period of six years.

To request other formats, please contact:  
City Manager's Office  
(360) 487-8600 | WA Relay: 711  
 [Amanda.Delapena@cityofvancouver.us](mailto:Amanda.Delapena@cityofvancouver.us)

CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is an affidavit of publication of Ordinance No. M-4076 of the City in the official newspaper of the City.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver

Affidavit of Publication  
STATE OF WASHINGTON)

) SS:  
County of Clark )

Columbian

CHRISTINA ALLEMANG  
CVAN-CITY VANCOUVER-L  
PO BOX 1995  
VANCOUVER WA 98668-1995

REFERENCE: 70251 ORD-4076  
3291776 SUMMARY ORDINANCE NO

I, the undersigned say,

That I am over the age of eighteen and not interested in the above entitled matter; that I am now, and at all time embraced in the publication herein mentioned, was, the principal clerk of the printer of The Columbian, a daily newspaper printed, published and circulated in the said county and adjudged a newspaper of general circulation by the Superior Court of the County of Clark, State of Washington, under Proceeding No. 802006715; that the advertisement, of which the annexed is a true printed copy, was published in the above-named newspaper on the following dates, to wit:

**SUMMARY**  
**ORDINANCE NO. M-4076**  
An ORDINANCE of the City of Vancouver, Washington, approving and confirming the final assessment roll for Local Improvement District No. 545, which had been created and established for the purpose of paying the cost of certain improvements in the City of Vancouver, and levying and assessing the amount thereof against the lots, tracts, parcels of land and other property shown on said roll.  
The full text of this ordinance will be mailed or emailed upon request. Contact Raelyn McJilton, Records Officer at 487-8711, or via [www.cityofvancouver.us](http://www.cityofvancouver.us) (Go to City Government and Public Records).  
**CARRIE LEWELLEN, DEPUTY CITY CLERK**  
**CITY OF VANCOUVER**  
June 12 511396

PUBLISHED ON: 06/12

TOTAL COST: 43.98  
FILED ON: 06/12/14

I Certify (or declare) under penalty of perjury  
that the foregoing is true and correct.

Signature Andrea Burkett

AFFIDAVIT

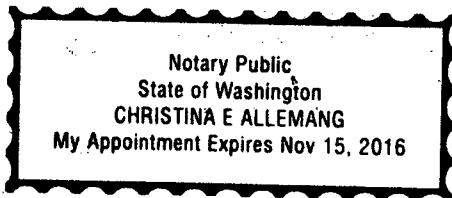
STATE OF WASHINGTON )  
 ) ss.  
COUNTY OF CLARK )

The undersigned affiant, being first duly sworn, on oath deposes and says:

1. My name is R. Lloyd Tyler.
2. I am the duly chosen, qualified and acting City Clerk of the City of Vancouver, Washington.
3. Attached is an Affidavit of Publication of the notice of collection of assessments to all property owners within Local Improvement District No. 545.

R. Lloyd Tyler  
(Signature of Affiant)

SUBSCRIBED AND SWORN TO before me this 19<sup>th</sup> day of September, 2014.



Christina E. Allemang  
(Print/Type Name) Christina E. Allemang  
NOTARY PUBLIC in and for the State of  
Washington, residing at Clark Co.  
My commission expires 11/15/2016

Affidavit of Publication  
STATE OF WASHINGTON)

LID

) SS:  
County of Clark )

Columbian

CHRISTINA ALLEMANG  
CVAN-CITY VANCOUVER-L  
PO BOX 1995  
VANCOUVER WA 98668-1995

REFERENCE: 70251 LID ASSESSMENT ROLL  
3295215 NOTICE OF CONFIRMATI

I, the undersigned say,

That I am over the age of eighteen and not interested in the above entitled matter; that I am now, and at all time embraced in the publication herein mentioned, was, the principal clerk of the printer of The Columbian, a daily newspaper printed, published and circulated in the said county and adjudged a newspaper of general circulation by the Superior Court of the County of Clark, State of Washington, under Proceeding No. 802006715; that the advertisement, of which the annexed is a true printed copy, was published in the above-named newspaper on the following dates, to wit:

**NOTICE OF CONFIRMATION  
OF ASSESSMENT ROLL  
FOR LOCAL IMPROVEMENT  
DISTRICT NO. 545**

Notice is hereby given that the City Council of the City of Vancouver, Washington, passed Ordinance No. 4076 approving the final assessment roll for Local Improvement District No. 545, and such assessment roll has been placed in my hands for collection. All or any portion of an assessment may be paid by August 18, 2014 without penalty, interest or costs. Thereafter, the assessment remaining unpaid may be paid in twenty (20) equal annual installments of principal plus interest on the unpaid balance at a rate of interest to be established by the City Council at the time of sale of the bonds for Local Improvement District No. 545. The interest rate on unpaid assessments will be at least 0.5% greater than the interest rate to be paid on the bonds. Installments will be payable on June 30, 2015 and on each June 30 thereafter. After October 1, 2014, any owner may pay the entire assessment remaining unpaid with interest to the date of the installment next falling due. Installments not paid when due shall bear a penalty of 9% of the amount due.  
R. Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk  
July 17, 24 513631

PUBLISHED ON: 07/17 07/24

TOTAL COST: 145.13  
FILED ON: 07/24/14

I Certify (or declare) under penalty of perjury  
that the foregoing is true and correct.

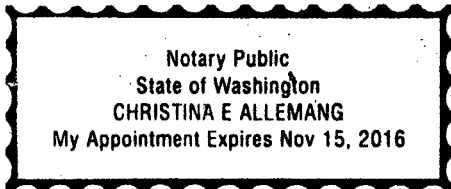
Signature Sandra Burkett

AFFIDAVIT OF MAILING

I, Linda Clukey, being first duly sworn on oath deposes and says that on July 16, 2014, I deposited in the United States Mail at the City of Vancouver, Washington, postage prepaid, a copy of the Notice to all Property Owners within Local Improvement District No. 545 in the City of Vancouver, of collection of assessments. Also attached is the list of names and addresses of the property owners to whom this notice was mailed.

Linda Clukey  
Signature of Person Mailing Notice

SUBSCRIBED AND SWORN TO before me this 18<sup>th</sup> day of Sept., 2014.



Christina E. Allemang  
(Print/Type Name) CHRISTINA E ALLEMANG  
NOTARY PUBLIC in and for the State of  
Washington, residing at Clark Co.  
My commission expires 11/15/2016

NOTICE OF CONFIRMATION OF ASSESSMENT ROLL  
FOR LOCAL IMPROVEMENT DISTRICT NO. 545

Notice is hereby given that the City Council of the City of Vancouver, Washington, passed Ordinance No. 4076 approving the final assessment roll for Local Improvement District No. 545, and such assessment roll has been placed in my hands for collection. All or any portion of an assessment may be paid by August 18, 2014 without penalty, interest or costs. Thereafter, the assessment remaining unpaid may be paid in twenty (20) equal annual installments of principal plus interest on the unpaid balance at a rate of interest to be established by the City Council at the time of sale of the bonds for Local Improvement District No. 545. The interest rate on unpaid assessments will be at least 0.5% greater than the interest rate to be paid on the bonds. Installments will be payable on June 30, 2015 and on each June 30 thereafter. After October 1, 2014, any owner may pay the entire assessment remaining unpaid with interest to the date of the installment next falling due. Installments not paid when due shall bear a penalty of nine percent (9%) of the amount due

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City Clerk

Name of Owner:

Legal Description of Property:

Final Assessment:



LID 545 FINAL ASSESSMENT ROLL MAY 12, 2014

PARCEL	OWNER	ACCOUNT NUMBER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
091540-000	ZHANG JIEBIN	85797	718 SYCAMORE AVE SPC 113	VISTA	CA	92083		1	\$ 1,815.10
092008-002	ZETA ODELON M & ZETA MARIA L	85798	15001 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15001 SE EVERGREEN HWY	1	\$ 1,815.10
092008-004	WASTRADOWSKI BEVERLY J & WASTRADOWSKI ARTHUR C	85799	15003 SE EVERGREEN HWY	VANCOUVER	WA	98683	15003 SE EVERGREEN HWY	1	\$ 1,815.10
092008-006	WATANABE ALVIN & WATANABE TAMARA	85800	15013 SE EVERGREEN HWY	VANCOUVER	WA	98683	15013 SE EVERGREEN HWY	1	\$ 1,815.10
092008-008	MACAULAY KERMIT & BLIX ANN	85801	15103 SE EVERGREEN HWY	VANCOUVER	WA	98683	15103 SE EVERGREEN HWY	1	\$ 1,815.10
092008-010	HAWKINS SHANNON K TRUSTEE	85802	15113 SE EVERGREEN HWY	VANCOUVER	WA	98683	15113 SE EVERGREEN HWY	1	\$ 1,815.10
092008-012	ALIKIN VICTOR G	85803	15207 SE EVERGREEN HWY	VANCOUVER	WA	98683	15207 SE EVERGREEN HWY	1	\$ 1,815.10
092008-013	DOLAN JOHN & DOLAN VIOLET	85804	15201 SE EVERGREEN HWY	VANCOUVER	WA	98683	15201 SE EVERGREEN HWY	1	\$ 1,815.10
092008-014	GOULD RYAN & GOULD KRISTEN ELIZABETH ANDERSON	85805	15209 SE EVERGREEN HWY	VANCOUVER	WA	98683	15209 SE EVERGREEN HWY	1	\$ 1,815.10
092008-016	EZAT-PANAH KAMRAN & EZAT-PANAH STEPHANIE	85806	15301 SE EVERGREEN HWY	VANCOUVER	WA	98683	15301 SE EVERGREEN HWY	1	\$ 1,815.10
092008-018	FOSTER BARBARA K TRUSTEE	85807	15313 SE EVERGREEN HWY	VANCOUVER	WA	98683	15313 SE EVERGREEN HWY	1	\$ 1,815.10
092008-019	TRIPP ROBERT ROLAN & TRIPP SUSAN L	85808	15315 SE EVERGREEN HWY	VANCOUVER	WA	98683	15315 SE EVERGREEN HWY	1	\$ 1,815.10
092008-068	PARSONS ROGER & PARSONS LAURIE	85809	14804 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14804 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-070	NAUGHTON JAMES & NAUGHTON PAULA TRUSTEE	85810	14805 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14805 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-072	BONAWITZ JOE S & BONAWITZ JOANN TRUSTEE	85811	14807 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14807 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-074	SCHROEDER STEPHEN M & SCHROEDER KRISTIE M	85812	14811 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14811 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-076	FAKHOURY OMAR J & FAKHOURY GHADA C	85813	14819 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14819 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-082	LEE LANEIL A & LEE LANELLE TRUSTEES	85815	3810 SE RIVERCREST AVE	VANCOUVER	WA	98663	3810 SE RIVERCREST AVE	1	\$ 1,815.10
092008-112	HIGGINS MICHAEL & HIGGINS MARY	85816	14608 SE 36TH CIR	VANCOUVER	WA	98683	14608 SE 36TH CIR	1	\$ 1,815.10
092008-114	WEINSTEIN JEFFREY & WEINSTEIN SHERRI	85818	4708 B NE THURSTON WAY	VANCOUVER	WA	98662	14609 SE 36TH CIR	1	\$ 1,815.10
092008-118	NEUPERT KAROLYI & GORDON BARRY	85819	3612 SE 147TH CT	VANCOUVER	WA	98683	3612 SE 147TH CT	1	\$ 1,815.10
092008-120	DK CAPITAL LLC	85821	PO BOX 579	CENTRALIA	WA	98531	3707 SE 147TH CT	1	\$ 1,815.10
092008-190	HOWARD KAE TRUSTEE	85822	14519 SE RIVERSHORE DR	VANCOUVER	WA	98683	14519 SE RIVERSHORE DR	1	\$ 1,815.10
092008-192	ANDERSON DALE E & ANDERSON LELA L	85823	14707 SE RIVERSIDE DR	VANCOUVER	WA	98683	14607 SE RIVERSHORE DR	1	\$ 1,815.10
092008-194	DEFREES MICHAEL & DEFREES CRISTI D	85824	14657 SE RIVERSHORE DR	VANCOUVER	WA	98683	14657 SE RIVERSHORE DR	1	\$ 1,815.10
092008-196	ANDERSON DALE E & ANDERSON LETA TRUSTEE	85825	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	14707 SE RIVERSHORE DR	1	\$ 1,815.10
092008-198	STEIN CRAIG	85826	5408 NE 88TH ST B101	VANCOUVER	WA	98665	14719 SE RIVERSHORE DR	1	\$ 1,815.10
092008-200	TERRELL RICHARD & TERRELL CAROL	85828	14807 SE RIVERSHORE DR	VANCOUVER	WA	98683	14807 SE RIVERSHORE DR	1	\$ 1,815.10
092008-202	TUAN TRAN & HOANG KATHY	85829	14819 SE RIVERSHORE DR	VANCOUVER	WA	98683	14819 SE RIVERSHORE DR	1	\$ 1,815.10
092008-204	MCCLASKEY TOD E JR & MCCLASKEY VERONICA TRUSTEES	85831	1499 SE TECH CENTER PL STE 2	VANCOUVER	WA	98683	14905 SE RIVERSHORE DR	1	\$ 1,815.10
092008-206	DAVIS GERALD & DAVIS ROBERTA	85832	6922 NE FOURTH PLAIN BLVD	VANCOUVER	WA	98661	14915 SE RIVERSHORE DR	1	\$ 1,815.10
092008-208	MACKIN LARRY R & MACKIN SUZANNE I	85833	15007 SE RIVERSHORE DR	VANCOUVER	WA	98683	15007 SE RIVERSHORE DR	1	\$ 1,815.10
092008-210	HUFFSTUTTER VINCENT L & HUFFSTUTTER SHELLEY	85834	15019 SE RIVERSHORE DR	VANCOUVER	WA	98683	15019 SE RIVERSHORE DR	1	\$ 1,815.10
092008-212	KINGZETT THOMAS & KINGZETT GLORIA	85835	15111 SE RIVERSHORE DR	VANCOUVER	WA	98683	15111 SE RIVERSHORE DR	1	\$ 1,815.10
092008-214	WATERS JOHN E & WATERS KATHLEEN M	85836	15201 SE RIVERSHORE DR	VANCOUVER	WA	98683	15201 SE RIVERSHORE DR	1	\$ 1,815.10
092008-215	RIVER PROPERTY LLC	85838	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	15209 SE RIVERSHORE DR	1	\$ 1,815.10
092009-786	MCLAGAN KATHLEEN TRUSTEE	85839	15801 SE RIVERSHORE DR	VANCOUVER	WA	98683	15801 SE RIVERSHORE DR	1	\$ 1,815.10
092009-788	FRABACK ALAN L & FRABACK ANNE MARIE	85840	15813 SE RIVERSHORE DR	VANCOUVER	WA	98683	15813 SE RIVERSHORE DR	1	\$ 1,815.10
092009-790	TENOLD ROBERT & TENOLD SUSAN	85841	15821 SE RIVERSHORE DR	VANCOUVER	WA	98683	15821 SE RIVERSHORE DR	1	\$ 1,815.10
092009-792	ROAKE JAMES & ROAKE RUTH A	85842	15903 SE RIVERSHORE DR	VANCOUVER	WA	98683	15903 SE RIVERSHORE DR	1	\$ 1,815.10
092009-794	PATTERSON JAMES & PATTERSON LINDA TRUSTEE	85843	15915 SE RIVERSHORE DR	VANCOUVER	WA	98683	15915 SE RIVERSHORE DR	1	\$ 1,815.10
092009-796	MACKAY DAVID B & MACKAY M KAY TRUSTEES	85844	16001 SE RIVERSHORE DR	VANCOUVER	WA	98683	16001 SE RIVERSHORE DR	1	\$ 1,815.10
092009-798	BEATTY THOMAS & BEATTY CARMEN M	85845	16009 SE RIVERSHORE DR	VANCOUVER	WA	98683	16009 SE RIVERSHORE DR	1	\$ 1,815.10
092009-800	HILL ROBERT B & HILL MARLENE J	85846	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16021 SE RIVERSHORE DR	1	\$ 1,815.10
092009-804	HANNAH RICHARD & HANNAH B MARILYN	85847	16117 SE RIVERSHORE DR	VANCOUVER	WA	98683	16117 SE RIVERSHORE DR	1	\$ 1,815.10
092009-808	GRAY PETER G	85848	16215 SE RIVERSHORE DR	VANCOUVER	WA	98683	16215 SE RIVERSHORE DR	1	\$ 1,815.10
092009-810	LE HIEU T & LE THUY D	85849	16311 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16311 SE RIVERSHORE DR	1	\$ 1,815.10
092010-888	STEIN SUSAN L & BREDL JAY TRUSTEES	85850	14018 SE 35TH LP	VANCOUVER	WA	98684	15505 SE RIVERSHORE DR	1	\$ 1,815.10
092010-890	HARRIS ROD A & HARRIS LINDA LEE	85851	15515 SE RIVERSHORE DR	VANCOUVER	WA	98683	15515 SE RIVERSHORE DR	1	\$ 1,815.10
092010-892	CHAMBERS DAVID E & CHAMBERS MAUREEN A TRUSTEE	85852	15603 SE RIVERSHORE DR	VANCOUVER	WA	98683	15603 SE RIVERSHORE DR	1	\$ 1,815.10
092010-894	FOGG EDWARD L & FOGG MARIA M	85853	15609 SE RIVERSHORE DR	VANCOUVER	WA	98683	15609 SE RIVERSHORE DR	1	\$ 1,815.10
092010-896	FOSTER GARY & FOSTER TINA	85854	15701 SE RIVERSHORE DR	VANCOUVER	WA	98683	15701 SE RIVERSHORE DR	1	\$ 1,815.10



LID 545 FINAL ASSESSMENT ROLL MAY 12, 2014

PARCEL	OWNER	ACCOUNT NUMBER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
092010-898	JULIAN DENISE C	85855	15711 SE RIVERSHORE DR	VANCOUVER	WA	98683	15711 SE RIVERSHORE DR	1	\$ 1,815.10
114784-004	VOGLER BEVERLY	85856	13820 SE 35TH ST	VANCOUVER	WA	98683	13820 SE 35TH ST	1	\$ 1,815.10
114784-006	MONTGOMERY WILLIAM & MONTGOMERY TONI	85857	13816 SE 35TH ST	VANCOUVER	WA	98683	13816 SE 35TH ST	1	\$ 1,815.10
114784-010	KRENELKA RANDALL M	85858	13808 SE 35TH ST	VANCOUVER	WA	98683	13808 SE 35TH ST	1	\$ 1,815.10
114784-012	COLLINS CONNIE COLLETTE	85859	13800 SE 35TH ST	VANCOUVER	WA	98683	13800 SE 35TH ST	1	\$ 1,815.10
114784-014	CORNETT KATHERINE	85860	13720 SE 35TH ST	VANCOUVER	WA	98683	13720 SE 35TH ST	1	\$ 1,815.10
114784-016	GOODWIN KRISTI V & GOODWIN JEREMY M	85861	13716 SE 35TH ST	VANCOUVER	WA	98683	13716 SE 35TH ST	1	\$ 1,815.10
114784-018	BECK BARBARA J	86659	13710 SE 35TH ST	VANCOUVER	WA	98683	13710 SE 35TH ST	1	\$ 1,815.10
114784-020	BAKER JOHN A & BAKER KIMBERLY S	85863	13706 SE 35TH ST	VANCOUVER	WA	98683	13706 SE 35TH ST	1	\$ 1,815.10
114784-022	SMITH PATTI A & SMITH DONALD J	85864	13700 SE 35TH ST	VANCOUVER	WA	98683	13700 SE 35TH ST	1	\$ 1,815.10
114784-024	FULLARD-LEO DUDLEY L	85865	579 AUWINA ST	KAILUA	HI	96734	13622 SE 35TH ST	1	\$ 1,815.10
114784-026	SLATER BRANDON & SLATER DAYNA	85866	24227 SE 43RD PL	ISSAQUAH	WA	98029	13620 SE 35TH ST	1	\$ 1,815.10
114784-028	SHORT DAVID B & SHORT DIANE M	85867	180 TOPSIDE CT	STOKESDALE	NC	27357	13618 SE 35TH ST	1	\$ 1,815.10
114784-030	CASSIE GORDON J	85868	7632 NE HAZEL DELL AVE	VANCOUVER	WA	98665	13616 SE 35TH ST	1	\$ 1,815.10
114784-032	PINO EVA	85869	11714 NE CRESTWOOD DR	VANCOUVER	WA	98684	13614 SE 35TH ST	1	\$ 1,815.10
114784-034	CUNNINGHAM JAMES E	85872	3407 SE 136TH CT	VANCOUVER	WA	98683	3407 SE 136TH CT	1	\$ 1,815.10
114784-038	CARLSON RONALD D & CARLSON KYMERY A	85873	3401 SE 136TH CT	VANCOUVER	WA	98683	3401 SE 136TH CT	1	\$ 1,815.10
114784-040	HOWARD GREGORY H & HOWARD MARY LYN	85874	3408 SE 136TH CT	VANCOUVER	WA	98683	3408 SE 136TH CT	1	\$ 1,815.10
114784-042	FERGUSON TAMMIE	85875	3410 SE 136TH CT	VANCOUVER	WA	98683	3410 SE 136TH CT	1	\$ 1,815.10
114784-156	HARRIS WILLIAM & HARRIS LAVINE	85876	13823 SE 36TH ST	VANCOUVER	WA	98683	13823 SE 36TH ST	1	\$ 1,815.10
114784-158	FEISTER AUTUMN LORETTA	85877	13822 SE 36TH ST	VANCOUVER	WA	98683	13822 SE 36TH ST	1	\$ 1,815.10
114784-186	LANDOLT MICHELLE & LANDOLT DAVID	85878	13617 SE 35TH ST	VANCOUVER	WA	98683	13617 SE 35TH ST	1	\$ 1,815.10
114784-188	MCNAMARA PAMELA L	85879	103 NE 14TH AVE	CAMAS	WA	98607	13619 SE 35TH ST	1	\$ 1,815.10
114784-190	BAY MARGARET C	85880	13701 SE 35TH ST	VANCOUVER	WA	98683	13701 SE 35TH ST	1	\$ 1,815.10
114784-192	WALLENSTROM ROLF & WALLENSTROM VIRGINIA	85881	13709 SE 35TH ST	VANCOUVER	WA	98683	13709 SE 35TH ST	1	\$ 1,815.10
114784-194	MCCLANATHAN R A & MCCLANATHAN BENTE TRUSTEES	85882	13715 SE 35TH ST	VANCOUVER	WA	98683	13715 SE 35TH ST	1	\$ 1,815.10
114784-198	HOLLAND ROBERT & HOLLAND SYLVIA	85883	13719 SE 35TH ST	VANCOUVER	WA	98683	13719 SE 35TH ST	1	\$ 1,815.10
114784-200	WULF VIRGINIA C	85884	13801 SE 35TH ST	VANCOUVER	WA	98683	13801 SE 35TH ST	1	\$ 1,815.10
114784-201	ROLAND RALPH & ROLAND KARALEE	85885	13807 SE 35TH ST	VANCOUVER	WA	98683	13807 SE 35TH ST	1	\$ 1,815.10
114784-202	ALEGRIA ARTURO	85886	13809 SE 35TH ST	VANCOUVER	WA	98683	13809 SE 35TH ST	1	\$ 1,815.10
114784-204	NORTON TIMOTHY W & NORTON KATHRYN M	85887	5615 SE SCENIC LN UNIT 303	VANCOUVER	WA	98661	13817 SE 35TH ST	1	\$ 1,815.10
114784-206	GRUBBS SANDY L & LINDSTROM JERED F	85888	3507 NE 175TH AVE	VANCOUVER	WA	98682	3502 SE 139TH AVE	1	\$ 1,815.10
114784-208	BISAILLON PHILIP E & BISAILLON LUCIANA	85889	PO BOX 266	VANCOUVER	WA	98666	3510 SE 139TH AVE	1	\$ 1,815.10
114784-222	MELTON SAMUEL & MELTON MARILYN	85890	3603 SE 139TH AVE	VANCOUVER	WA	98683	3603 SE 139TH AVE	1	\$ 1,815.10
114784-226	WIGGINS MANNING LISA	85891	3517 SE 139TH AVE	VANCOUVER	WA	98683	3517 SE 139TH AVE	1	\$ 1,815.10
114784-228	KERN BRENDA S	85892	21145 S HWY 99 E	OREGON CITY	OR	97045	3511 SE 139TH AVE	1	\$ 1,815.10
114784-232	SCHLOSSER ALAN E	85893	PO BOX 2322	BEND	OR	97709	3503 SE 139TH AVE	1	\$ 1,815.10
114784-234	HERRMANN LINDA M	85894	13902 SE 35TH ST	VANCOUVER	WA	98683	13902 SE 35TH ST	1	\$ 1,815.10
114784-238	MINOR BRIAN C & MINOR DARICE E	85895	14003 SE 35TH LOOP	VANCOUVER	WA	98683	14003 SE 35TH LOOP	1	\$ 1,815.10
114784-242	STEVENS ABRAM M & STEVENS ANNA L	85896	14007 SE 35TH LOOP	VANCOUVER	WA	98683	14007 SE 35TH LOOP	1	\$ 1,815.10
114784-270	LINK EDWARD WILLIAM & LINK LOUISE TRUSTEES	85897	14215 SE 35TH LOOP	VANCOUVER	WA	98683	14215 SE 35TH LOOP	1	\$ 1,815.10
114784-272	KASZIEWICZ FRANK & KASZIEWICZ MICHELLE	85898	14103 SE 35TH ST	VANCOUVER	WA	98683	14103 SE 35TH LOOP	1	\$ 1,815.10
114784-274	SARGENT LARRY E	85899	20413 25TH AVE NW	SHORELINE	WA	98177	14115 SE 35TH ST	1	\$ 1,815.10
114784-276	SKARBERG JOHN B & SKARBERG JOLEEN G TRUSTEES	85900	14206 SE 38TH ST	VANCOUVER	WA	98683	14206 SE 38TH ST	1	\$ 1,815.10
114784-334	OLCZAK STEPHEN G & OLCZAK MARY TRUSTEE	85901	14205 SE 38TH ST	VANCOUVER	WA	98683	14205 SE 38TH ST	1	\$ 1,815.10
114784-338	WASHBURN FREDRICK L II & WASHBURN LORI LEE	85902	14120 SE 35TH ST	VANCOUVER	WA	98683	14120 SE 35TH ST	1	\$ 1,815.10
114784-340	ASHE NEAL & ASHE SHARON TRUSTEE	85903	14118 SE 35TH ST	VANCOUVER	WA	98683	14118 SE 35TH ST	1	\$ 1,815.10
114784-344	HESS STEVEN A & WILKS TERESA S	85904	14114 SE 35TH ST	VANCOUVER	WA	98683	14114 SE 35TH ST	1	\$ 1,815.10
114784-346	UHEY JACKIE & UHEY STACI	85905	7202 NW 291ST ST	RIDGEFIELD	WA	98642	14106 SE 35TH ST	1	\$ 1,815.10
114784-348	MCDADE BRYAN & MCDADE SHIRLEY	85906	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	14102 SE 35TH ST	1	\$ 1,815.10
114784-350	WINTER CHARLES F	85907	14100 SE 35TH ST	VANCOUVER	WA	98683	14100 SE 35TH ST	1	\$ 1,815.10
114784-352	SHIRAISHI CHRISTOPHER & CAMERON ANN	85908	14022 SE 35TH ST	VANCOUVER	WA	98683	14022 SE 35TH ST	1	\$ 1,815.10



LID 545 FINAL ASSESSMENT ROLL MAY 12, 2014

PARCEL	OWNER	ACCOUNT NUMBER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-354	KNIGHT ROY	85909	14020 SE 35TH ST	VANCOUVER	WA	98683	14020 SE 35TH ST	1	\$ 1,815.10
114784-356	OWEN DONALD K & LOAN T	85910	14016 SE 35TH ST	VANCOUVER	WA	98683	14016 SE 35TH ST	1	\$ 1,815.10
114784-360	ALDOUS GARY M & ALDOUS LAUREN R	85911	14010 SE 35TH	VANCOUVER	WA	98683	14010 SE 35TH ST	1	\$ 1,815.10
114784-362	NAZARIO-PETAK CARMEN	85912	14000 SE 35TH ST	VANCOUVER	WA	98683	14000 SE 35TH ST	1	\$ 1,815.10
114784-364	KANAN SALLY M	85913	13918 SE 35TH ST	VANCOUVER	WA	98683	13918 SE 35TH ST	1	\$ 1,815.10
114784-366	SHORT DAVID B & SHORT DIANE M	85914	3609 SE 139TH AVE	VANCOUVER	WA	98683	13910 SE 35TH ST	1	\$ 1,815.10
114784-368	BROWN RONALD E & BROWN PAULA R	85915	2224 LITTLER LN APT 4	LAKE HAVASU CITY	AZ	86406	14004 SE 35TH LOOP	1	\$ 1,815.10
114784-370	COBB JOHN R & COBB REBECCA B	85916	2660 HAYDEN BRIDGE RD	SPRINGFIELD	OR	97477	14021 SE 35TH ST	1	\$ 1,815.10
114784-372	GREIG RYAN & GREIG KIMBERLY	85917	14038 SE 35TH LOOP	VANCOUVER	WA	98683	14038 SE 35TH LOOP	1	\$ 1,815.10
114784-374	PAYNE TIMOTHY W	85918	14036 SE 35TH LOOP	VANCOUVER	WA	98683	14036 SE 35TH LOOP	1	\$ 1,815.10
114784-376	WOOD GREGORY & WOOD ANGELA	85919	6021 GREENBUSH AVE	VAN NUYS	CA	91401	14034 SE 35TH LOOP	1	\$ 1,815.10
114784-378	YOUNG MARK G	85920	14032 SE 35TH LOOP	VANCOUVER	WA	98683	14032 SE 35TH LOOP	1	\$ 1,815.10
114784-388	MCDOWELL MICHAEL M & MCDOWELL CLAUDIA S (C/B) - BRADLEY SUSAN G (Cont	85921	14012 SE 35TH LOOP	VANCOUVER	WA	98683	14012 SE 35TH LOOP	1	\$ 1,815.10
114784-390	HORN RANDALL E	85922	14008 SE 35TH LOOP	VANCOUVER	WA	98683	14008 SE 35TH LOOP	1	\$ 1,815.10
114784-700	SVEHAUG ALAN & SVEHAUG SALLY	85923	13415 SE SILVER CIR	VANCOUVER	WA	98683	13415 SE SILVER CIR	1	\$ 1,815.10
122108-000	EVERGREEN INVESTORS LLC	85924	4603 SE 164TH AVE	VANCOUVER	WA	98683		1	\$ 1,815.10
122109-000	DORSEY BRIDGET M & WEST TIMOTHY W	85925	4219 NE 81ST AVE	PORTLAND	OR	97218	4515 SE 164TH AVE	1	\$ 1,815.10
122117-000	EVERGREEN INVESTORS LLC	85926	4603 SE 164TH AVE	VANCOUVER	WA	98683	4603 SE 164TH AVE	1	\$ 1,815.10
122118-000	WARD JADE L & WARD JOSEPH C	85927	4300 SE 164TH AVE	VANCOUVER	WA	98683	4300 SE 164TH AVE	1	\$ 1,815.10
122119-000	MCELLRATH ROBERT M & MCELLRATH SALLY	85928	4310 SE 164TH AVE	VANCOUVER	WA	98683	4310 SE 164TH AVE	1	\$ 1,815.10
122121-000	NORD JOHN E SUCCESSOR TRUSTEE	85929	2006 NE 157TH AVE	VANCOUVER	WA	98684	15801 SE EVERGREEN HWY	1	\$ 1,815.10
122122-000	COMBS RALPH LON & COMBS RACHELLE H	85930	4601 NE INGLE RD	VANCOUVER	WA	98682		1	\$ 1,815.10
122123-002	MORELLO SANTO & MORELLO JEANNETTE	85931	4304 SE 159TH CRT	VANCOUVER	WA	98683	4304 SE 159TH CT	1	\$ 1,815.10
122123-004	HUELSMANN CHRISTOPHER T & JOHNSON-HUELSMANN JANET Y	85932	PO BOX 871255	VANCOUVER	WA	98687	4312 SE 159TH CT	1	\$ 1,815.10
122123-006	SNYDER GARY D & SNYDER JANICE M	85933	4411 SE 169TH COURT	VANCOUVER	WA	98683	4320 SE 159TH CT	1	\$ 1,815.10
122123-008	NGUYEN BAO Q & DANG TUTRINH T	85934	4305 SE 159TH CT	VANCOUVER	WA	98683	4305 SE 159TH CT	1	\$ 1,815.10
122123-010	CARPENTER RICHARD VINCENT & CARPENTER SANDRA L	85935	4315 SE 159TH CT	VANCOUVER	WA	98683	4315 SE 159TH CT	1	\$ 1,815.10
122123-012	RIEM MARK T & RIEM NEALANE D	85936	4321 SE 159TH CT	VANCOUVER	WA	98683	4321 SE 159TH CT	1	\$ 1,815.10
122124-000	LESTER TED W & LESTER EDITH TRUSTEES	85937	PO BOX 2050	WOODLAND	WA	98674	15613 SE EVERGREEN HWY	1	\$ 1,815.10
122125-000	MCNALL TIMOTHY D & MCNALL NICOLE M	85938	PO BOX 703	CAMAS	WA	98607	4306 SE 164TH AVE	1	\$ 1,815.10
122128-000	WHITFIELD JANE G TRUSTEE	85941	15819 SE EVERGREEN HWY	VANCOUVER	WA	98683	15819 SE EVERGREEN HWY	1	\$ 1,815.10
122133-000	KAUL SCOTT A & KAUL JANET A	85943	15507 SE 39TH CIR	VANCOUVER	WA	98683	15513 SE EVERGREEN HWY	1	\$ 1,815.10
122135-000	CROCKER RICHARD H	85944	12614 SE 10TH ST	VANCOUVER	WA	98683	4313 SE 164TH AVE	1	\$ 1,815.10
122137-000	BOURDEAU DENNIS & BOURDEAU PATRICIA	85945	16001 SE EVERGREEN HWY	VANCOUVER	WA	98683	16001 SE EVERGREEN HWY	1	\$ 1,815.10
122139-000	PREST LAYNE A & PREST KARIN M	85946	16301 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	16301 SE EVERGREEN HWY	1	\$ 1,815.10
122140-000	RODRIGUEZ DAVID & RODRIGUEZ JULIA	85947	4503 SE 164TH AVE	VANCOUVER	WA	98683	4503 SE 164TH AVE	1	\$ 1,815.10
122143-000	SHALABY AZIZ & SHALABY BERNADETTE	85948	16205 SE EVERGREEN HWY	VANCOUVER	WA	98683	16205 SE EVERGREEN HWY	1	\$ 1,815.10
122144-000	AMAYA JULIAN	85949	16211 SE EVERGREEN HWY	VANCOUVER	WA	98683	16211 SE EVERGREEN HWY	1	\$ 1,815.10
122151-000	BERRY THOMAS JOE & MONTGOMERY DANA LEE	85950	16101 SE EVERGREEN HWY	VANCOUVER	WA	98683	16101 SE EVERGREEN HWY	1	\$ 1,815.10
122152-000	MALVEAU SUSAN E	85951	16013 SE EVERGREEN HWY	VANCOUVER	WA	98683	16013 SE EVERGREEN HWY	1	\$ 1,815.10
122153-000	TORISTOJA STACY LYNN & TORISTOJA DANO JAMES	85952	109 E 37TH ST	VANCOUVER	WA	98663	16109 SE EVERGREEN HWY	1	\$ 1,815.10
122165-000	GARRETT STEPHEN A & GARRETT PATRICIA M	85953	2408 SE 125TH AVE	VANCOUVER	WA	98683		1	\$ 1,815.10
122166-000	SCOTT BROOKE M	85954	15703 SE EVERGREEN HWY	VANCOUVER	WA	98683	15703 SE EVERGREEN HWY	1	\$ 1,815.10
122169-000	WEBB ALAN L & WEBB LAURA	85955	15511 SE EVERGREEN HWY	VANCOUVER	WA	98683	15511 SE EVERGREEN HWY	1	\$ 1,815.10
122358-005	BEEM JOHN & BEEM CHERYL	85956	15407 SE EVERGREEN HWY	VANCOUVER	WA	98683	15407 SE EVERGREEN HWY	1	\$ 1,815.10
122358-010	HASHEMI MASSOUD & HASHEMI AFSANEH	85957	15403 SE EVERGREEN HWY	VANCOUVER	WA	98683	15403 SE EVERGREEN HWY	1	\$ 1,815.10
122358-015	MCVICKER KEVIN C	85958	15401 SE EVERGREEN HWY	VANCOUVER	WA	98683	15401 SE EVERGREEN HWY	1	\$ 1,815.10
122363-000	LINDSAY DAVID J LINDSAY MARTHA E	85959	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683	14411 SE RIVERSHORE DR	1	\$ 1,815.10
122365-002	HADWIN MATTHEW & HADWIN VALARIE	85960	15487 SE RIVERSHORE DR	VANCOUVER	WA	98683	15487 SE RIVERSHORE DR	1	\$ 1,815.10
122365-004	JESSICK DAVID & JESSICK MARLIS	85961	15465 SE RIVERSHORE DR	VANCOUVER	WA	98683	15465 SE RIVERSHORE DR	1	\$ 1,815.10
122365-006	FRANZ FINLEY ELSIE & FRANZ ROBERT W	85963	1211 SW 5TH AVE STE #300	PORTLAND	OR	97204	15443 SE RIVERSHORE DR	1	\$ 1,815.10
122365-008	CALDWELL RONALD L & CALDWELL LINDA D	85964	4902 DANDY TRAIL	INDIANAPOLIS	IN	46254	15421 SE RIVERSHORE DR	1	\$ 1,815.10



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PARCEL	OWNER	ACCOUNT NUMBER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
122365-010	COX TERRIE L TRUSTEE	85965	15399 SE RIVERSHORE DR	VANCOUVER	WA	98683	15399 SE RIVERSHORE DR	1	\$ 1,815.10
122365-012	BROWN BRUCE C & BROWN BARBARA A	85969	15377 SE RIVERSHORE DR	VANCOUVER	WA	98683	15377 SE RIVERSHORE DR	1	\$ 1,815.10
122365-014	HILL ROBERT B & HILL MARLENE J	85970	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	15355 SE RIVERSHORE DR	1	\$ 1,815.10
122365-016	KEMP THOMAS H & KEMP KAREN N	85972	15333 SE RIVERSHORE DR	VANCOUVER	WA	98683	15333 SE RIVERSHORE DR	1	\$ 1,815.10
122365-018	PHAN JACK & PHAN JESSICA	85973	15311 SE RIVERSHORE DR	VANCOUVER	WA	98683	15311 SE RIVERSHORE DR	1	\$ 1,815.10
122365-020	MERRILL ERIC M & CASWELL JEANNE M	85974	4557 GREENVIEW DR	EL DORADO HLS	CA	95762	15289 SE RIVERSHORE DR	1	\$ 1,815.10
122365-022	NIEMEYER JOHN	85975	15 82ND DR STE 210	GLADSTONE	OR	97027	15267 SE RIVERSHORE DR	1	\$ 1,815.10
122365-024	WALTHER CARL F TRUSTEE 1/2 INT	85976	15245 SE RIVERSHORE LANDING	VANCOUVER	WA	98683	15245 SE RIVERSHORE DR	1	\$ 1,815.10
122365-026	RUNDLE JAMES R & RUNDLE KAREN TRUSTEE	85977	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	15223 SE RIVERSHORE DR	1	\$ 1,815.10
122365-028	DAWSON-AUSTIN CYNTHIA L	85978	15217 SE RIVERSHORE DR	VANCOUVER	WA	98683	15217 SE RIVERSHORE DR	1	\$ 1,815.10
122375-000	GREENE PETER B & GREENE CATHERINE D	85979	PO BOX 656	LEWISTON	ID	83501	15317 SE EVERGREEN HWY	1	\$ 1,815.10
122382-000	LINDSAY DAVID J LINDSAY MARTHA E	85980	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$ 1,815.10
122383-000	TUTT JONATHAN D & ANDERSEN TIFFANY	85981	15331 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15331 SE EVERGREEN HWY	1	\$ 1,815.10
122384-000	SAUVAGEAU JOSEPH E & PEREIRA ZULMA A	85982	15325 SE EVERGREEN HWY	VANCOUVER	WA	98683	15325 SE EVERGREEN HWY	1	\$ 1,815.10
122406-000	FRAKES FLOYD & FRAKES SUSAN	85983	14425 SE RIVERSHORE DR	VANCOUVER	WA	98683	14425 SE RIVERSHORE DR	1	\$ 1,815.10
122575-002	CASCADE WEST DEVELOPMENT INC	85984	837 N 11TH PL	VANCOUVER	WA	98687	3624 SE 142ND CT	1	\$ 1,815.10
122575-004	CASCADE WEST DEVELOPMENT INC	85985	837 N 11TH PL	RIDGEFIELD	WA	98642	3620 SE 142ND CT	1	\$ 1,815.10
122575-006	CASCADE WEST DEVELOPMENT INC	85986	837 N 11TH PL	RIDGEFIELD	WA	98642	3616 SE 142ND CT	1	\$ 1,815.10
122575-008	BOROWSKI CHRISTINE L & BOROWSKI JERE R	85987	837 N 11TH PL	RIDGEFIELD	WA	98642	3612 SE 142ND CT	1	\$ 1,815.10
122575-010	CASCADE WEST DEVELOPMENT INC	85988	837 N 11TH PL	VANCOUVER	WA	98687	3608 SE 142ND CT	1	\$ 1,815.10
122575-012	CASCADE WEST DEVELOPMENT INC	85989	837 N 11TH PL	VANCOUVER	WA	98687	3604 SE 142ND CT	1	\$ 1,815.10
122575-014	NGUYEN RICHARD M & NGUYEN CAROLINE	85990	1817 NW 87TH CIR	VANCOUVER	WA	98665	3520 SE 142ND CT	1	\$ 1,815.10
122575-016	CASCADE WEST DEVELOPMENT INC	85991	837 N 11TH PL	VANCOUVER	WA	98687	3516 SE 142ND CT	1	\$ 1,815.10
122575-018	CASCADE WEST DEVELOPMENT INC	85992	837 N 11TH PL	VANCOUVER	WA	98687	3510 SE 142ND CT	1	\$ 1,815.10
122575-020	CASCADE WEST DEVELOPMENT INC	85993	837 N 11TH PL	VANCOUVER	WA	98687	3506 SE 142ND CT	1	\$ 1,815.10
122575-022	CASCADE WEST DEVELOPMENT INC	85994	837 N 11TH PL	VANCOUVER	WA	98687	3502 SE 142ND CT	1	\$ 1,815.10
122575-024	CASCADE WEST DEVELOPMENT INC	85995	837 N 11TH PL	VANCOUVER	WA	98687	3511 SE 142ND CT	1	\$ 1,815.10
122575-026	MAHILL PHILIP & MAHILL KELLY	85996	837 N 11TH PL	RIDGEFIELD	WA	98642	3515 SE 142ND CT	1	\$ 1,815.10
122575-028	WHITFIELD JANET H	85997	837 N 11TH PL	RIDGEFIELD	WA	98642	3519 SE 142ND CT	1	\$ 1,815.10
122575-030	FOREMAN DINARI G & FOREMAN JILL A	85998	10800 SE 17TH CIR #G-88	VANCOUVER	WA	98664	3601 SE 142ND CT	1	\$ 1,815.10
122575-032	CASCADE WEST DEVELOPMENT INC	85999	837 N 11TH PL	RIDGEFIELD	WA	98642	3605 SE 142ND CT	1	\$ 1,815.10
122575-034	CASCADE WEST DEVELOPMENT INC	86000	837 N 11TH PL	RIDGEFIELD	WA	98642	3611 SE 142ND CT	1	\$ 1,815.10
122575-042	CASCADE WEST DEVELOPMENT INC	86001	837 N 11TH PL	VANCOUVER	WA	98687		1	\$ 1,815.10
122581-000	LINDSAY TEXAS LLC	86002	PO BOX 206	GOVERNMENT CAMP	OR	97028	14317 SE EVERGREEN HWY	1	\$ 1,815.10
122585-000	BEAR ROSS & BEAR CHRISTINE	86003	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	3603 SE 144TH CT	1	\$ 1,815.10
122585-005	CHANG SUN & CHANG MICHAEL	86004	3515 SE 144TH CT	VANCOUVER	WA	98683	3515 SE 144TH CT	1	\$ 1,815.10
122592-000	KELLOGG MARY A TRUSTEE	86005	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683		1	\$ 1,815.10
122610-000	LEAS JOSEPH & AMENT-LEAS JULIANNE	86006	14209 SE EVERGREEN HWY	VANCOUVER	WA	98683	14209 SE EVERGREEN HWY	1	\$ 1,815.10
122617-000	LINDSAY DAVID J LINDSAY MARTHA E	86007	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$ 1,815.10
122627-002	WOODS LANDING COTTAGE LLC	86008	1416 W FRANKLIN	BOISE	ID	83702	3331 SE RIVERWOOD LN	1	\$ 1,815.10
122627-004	WOOD MARY CHRISTINA	86009	1416 W FRANKLIN	BOISE	ID	83702		1	\$ 1,815.10
122627-006	HARDESTY REBECCA B W TRUSTEE	86010	968 E RIVERPARK LN	BOISE	ID	83706		1	\$ 1,815.10
122627-008	HARDESTY REBECCA B W TRUSTEE	86011	969 E RIVERPARK LN	BOISE	ID	83706		1	\$ 1,815.10
122632-000	MARSHACK KATHY J	86012	PO BOX 873429	VANCOUVER	WA	98687	14237 SE EVERGREEN HWY	1	\$ 1,815.10
122633-000	MARSHACK KATHY J	86013	PO BOX 873429	VANCOUVER	WA	98687		1	\$ 1,815.10
122643-010	DAILEY MARK & FIGUEROA M ELENA	86014	3514 SE 144TH CT	VANCOUVER	WA	98683	3514 SE 144TH CT	1	\$ 1,815.10
122643-015	HARRINGTON LAURA A	86015	3604 SE 144TH COURT	VANCOUVER	WA	98683	3604 SE 144TH CT	1	\$ 1,815.10
126665-000	MATARRESE LAWRENCE & MATARRESE BARBARA TRUSTEES	86016	1736 KILBOURN ST	LOS ANGELES	CA	90065	16829 SE EVERGREEN HWY	1	\$ 1,815.10
126690-000	COMBS RALPH LON & COMBS RACHELLE H	86018	4601 NE INGLE RD	VANCOUVER	WA	98682	16405 SE EVERGREEN HWY	1	\$ 1,815.10
126691-000	BOWERS MICHAEL E & BOWERS SHELLEY E	86019	425 NW 17TH AVE	CAMAS	WA	98607	16707 SE EVERGREEN HWY	1	\$ 1,815.10
126696-000	DILLEY LAURA E	86020	16609 SE EVERGREEN HWY	VANCOUVER	WA	98683	16609 SE EVERGREEN HWY	1	\$ 1,815.10
126696-005	HEILES KATRINA M	86021	1343 HWY A1A Apt 1B	SATELLITE BEACH	FL	32937	4412 SE 166TH PL	1	\$ 1,815.10



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PARCEL	OWNER	ACCOUNT NUMBER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
126696-010	DILLEY TIMOTHY & DILLEY LAURA	86022	12611 NE 99TH ST APT E29	VANCOUVER	WA	98682		1	\$ 1,815.10
126706-000	STEKHUIZEN AUDREY	86023	16821 SE EVERGREEN HWY	VANCOUVER	WA	98683	16821 SE EVERGREEN HWY	1	\$ 1,815.10
126709-000	BAUMAN JOHN C & BAUMAN DEBRA TRUSTEE	86024	202 E MCLOUGHLIN BLVD	VANCOUVER	WA	98683	16621 SE EVERGREEN HWY	1	\$ 1,815.10
126724-000	LEHMANN ROBERT & LEHMANN CATHERINE	86025	16813 SE EVERGREEN HWY	VANCOUVER	WA	98683	16813 SE EVERGREEN HWY	1	\$ 1,815.10
126747-000	ANDERSON DALE E & ANDERSON LETA L TRUSTEES	86026	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	16933 SE EVERGREEN HWY	1	\$ 1,815.10
091490-000	YOUNGS MARK ETAL	86027	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683	3500 SE BELLA VISTA PL	2	\$ 1,270.57
091502-000	YOUNGS MARK TRUSTEE	86028	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683		2	\$ 1,270.57
091510-000	VANDERLAAN RICHARD & VANDERLAAN MARY	86029	852 W T ST	WASHOUGAL	WA	98671	14009 SE BELLA VISTA CIR	2	\$ 1,270.57
091530-000	SABAHI HOUTAN	86030	3520 SE BELLA VISTA PL	VANCOUVER	WA	98683	3520 SE BELLA VISTA PL	2	\$ 1,270.57
092008-020	MCKOWNE FRANK J & ZIMMERMAN-MCKOWNE MARIE A TRUSTEES	86031	3811 SE RIVERCREST AVE	VANCOUVER	WA	98683	3811 SE RIVERCREST AVE	2	\$ 1,270.57
092008-022	RYAN ROBERT & RYAN DOROTHY	86032	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683		2	\$ 1,270.57
092008-066	BICKMORE BRYAN R TRUSTEE	86033	14814 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14814 SE NORTHSHORE CIR	2	\$ 1,270.57
092008-078	MELKONIAN BRUCE L TRUSTEE	86034	14911 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14911 SE NORTHSHORE CIR	2	\$ 1,270.57
092008-080	PINNEY CAROLE T	86035	3802 SE RIVERCREST AVE	VANCOUVER	WA	98683	3802 SE RIVERCREST AVE	2	\$ 1,270.57
092008-110	MOLLER RICHARD & MOLLER LISA TRUSTEE	86036	14616 SE 36TH CIR	VANCOUVER	WA	98683	14616 SE 36TH CIR	2	\$ 1,270.57
092008-116	CHUMBLEY RALPH & CHUMBLEY TRACY	86037	3606 SE 147TH CT	VANCOUVER	WA	98683	3606 SE 147TH CT	2	\$ 1,270.57
092008-122	RINK BENJAMIN W	86038	3521 SE 147TH COURT	VANCOUVER	WA	98683	3521 SE 147TH CT	2	\$ 1,270.57
092008-638	DATLOFF JOEL & DATLOFF LINDA	86039	3810 SE 152ND CT	VANCOUVER	WA	98683	3810 SE 152ND CT	2	\$ 1,270.57
092008-640	MORGAN EUGENE P & MORGAN GLENDA L	86040	3814 SE 152ND CT	VANCOUVER	WA	98683	3814 SE 152ND CT	2	\$ 1,270.57
092008-642	HARGIS JAMES W & HARGIS LINDA L TRUSTEES	86041	3815 SE 152ND CT	VANCOUVER	WA	98683	3815 SE 152ND CT	2	\$ 1,270.57
092008-644	PROVOST LISA L	86042	3811 SE 152ND CT	VANCOUVER	WA	98684	3811 SE 152ND CT	2	\$ 1,270.57
092008-970	KONDOS MICHAEL J & KONDOS SANDRA D TRUSTEES	86043	3820 SE 153RD CT	VANCOUVER	WA	98683	3820 SE 153RD CT	2	\$ 1,270.57
092008-972	HANSEN NANCY R TRUSTEE	86044	3819 SE 153RD CT	VANCOUVER	WA	98683	3819 SE 153RD CT	2	\$ 1,270.57
092008-974	LO CHENG FAN & LO CHUN KUEI	86045	3817 SE 153RD CT	VANCOUVER	WA	98683	3817 SE 153RD CT	2	\$ 1,270.57
092009-812	LI CHUNXIANG & CHEN JUNJIE	86046	15501 SE 40TH CR	VANCOUVER	WA	98683	15501 SE 40TH CIR	2	\$ 1,270.57
092009-814	BIGONI LEANN M	86047	15509 SE 40TH CIR	VANCOUVER	WA	98683	15509 SE 40TH CIR	2	\$ 1,270.57
092009-816	KNOX RICHARD H & KNOX BRENDA J	86048	15515 SE 40TH CIR	VANCOUVER	WA	98684	15515 SE 40TH CIR	2	\$ 1,270.57
092009-856	STUART GEORGE & STUART MARTHA	86049	4006 SE 155TH AVE	VANCOUVER	WA	98683	4006 SE 155TH AVE	2	\$ 1,270.57
092009-904	GRAY POONEH E TRUSTEE	86050	3902 SE 154TH CT	VANCOUVER	WA	98683	3902 SE 154TH CT	2	\$ 1,270.57
092009-906	GREGORY DIANE M	86051	3905 SE 154TH CT	VANCOUVER	WA	98683	3905 SE 154TH CT	2	\$ 1,270.57
092009-908	CLINK DEREK	86052	1375 PINELLAS BAYWAY S APT 4	SAINT PETERSBURG	FL	33715	3903 SE 154TH CT	2	\$ 1,270.57
092015-000	STOOPMAN DIANE E TRUSTEE	86053	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		2	\$ 1,270.57
092071-000	STOOPMAN DIANE E TRUSTEE	86054	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683	16804 SE EVERGREEN HWY	2	\$ 1,270.57
092081-000	HEILES TOD	86055	16816 SE EVERGREEN HWY	VANCOUVER	WA	98683	16816 SE EVERGREEN HWY	2	\$ 1,270.57
114784-044	GASKILL FRANKLIN DAVID & GASKILL LANETTA	86056	3414 SE 136TH CT	VANCOUVER	WA	98683	3414 SE 136TH CT	2	\$ 1,270.57
114784-046	STREAM GLEN R	86057	3520 SE 136TH CT	VANCOUVER	WA	98683	3520 SE 136TH CT	2	\$ 1,270.57
114784-048	GANNER RAY & GANNER MAUREEN TRUSTEES	86058	13503 SE 37TH ST	VANCOUVER	WA	98683	13503 SE 37TH ST	2	\$ 1,270.57
114784-128	WILKINSON ROBERT E TRUSTEE	86059	13613 SE 36TH ST	VANCOUVER	WA	98683	13613 SE 36TH ST	2	\$ 1,270.57
114784-130	TIETJEN JANIS	86060	13615 SE 36TH ST	VANCOUVER	WA	98683	13615 SE 36TH ST	2	\$ 1,270.57
114784-132	MCDADE BRYAN & MCDADE SHIRLEY	86061	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	13617 SE 36TH ST	2	\$ 1,270.57
114784-136	CHRISTEN DEBORAH L	86062	13619 SE 36TH ST	VANCOUVER	WA	98683	13619 SE 36TH ST	2	\$ 1,270.57
114784-138	BRAUER WM C & BRAUER CAROLYN I TRUSTEE	86063	13709 SE 36TH ST	VANCOUVER	WA	98683	13709 SE 36TH ST	2	\$ 1,270.57
114784-140	PLOWMAN PETER D & PLOWMAN TERESA J	86064	13715 SE 36TH STREET	VANCOUVER	WA	98683	13715 SE 36TH ST	2	\$ 1,270.57
114784-142	ISAACSON TABITHA E & ISAACSON REID B	86065	14712 NE 3RD AVE	VANCOUVER	WA	98685	13717 SE 36TH ST	2	\$ 1,270.57
114784-144	ROELLI CONRAD	86066	13719 SE 36TH ST	VANCOUVER	WA	98683	13719 SE 36TH ST	2	\$ 1,270.57
114784-146	EVERGREEN INTERNATIONAL PLAZA LLC	86067	911 MAIN ST #10	VANCOUVER	WA	98660	13721 SE 36TH ST	2	\$ 1,270.57
114784-148	DOUGLASS GARY R & DOUGLASS TANIS W	86068	13801 SE 36TH ST	VANCOUVER	WA	98683	13801 SE 36TH ST	2	\$ 1,270.57
114784-152	GINN RICHARD & GINN SHIRLEY	86069	13811 SE 36TH ST	VANCOUVER	WA	98683	13811 SE 36TH ST	2	\$ 1,270.57
114784-154	HEPBURN DOUGLAS J & HEPBURN VALERIE	86070	13817 SE 36TH ST	VANCOUVER	WA	98683	13817 SE 36TH ST	2	\$ 1,270.57
114784-160	BECK CARRIE	86071	13818 SE 36TH ST	VANCOUVER	WA	98683	13818 SE 36TH ST	2	\$ 1,270.57
114784-162	SUTHERLAND DEAN A & SUTHERLAND ROXANE Y	86072	13810 SE 36TH ST	VANCOUVER	WA	98683	13810 SE 36TH ST	2	\$ 1,270.57
114784-166	CHANDRAN REKHA	86073	13806 SE 36TH ST	VANCOUVER	WA	98683	13806 SE 36TH ST	2	\$ 1,270.57



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PARCEL	OWNER	ACCOUNT NUMBER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-168	SCHLEICH DOUGLAS & SCHLEICH TERESA	86074	13800 SE 36TH ST	VANCOUVER	WA	98683	13800 SE 36TH ST	2	\$ 1,270.57
114784-170	SMITH MONIQUE Y	86075	13720 SE 36TH ST	VANCOUVER	WA	98683	13720 SE 36TH ST	2	\$ 1,270.57
114784-172	JENKINS MARLIA K	86076	13716 SE 36TH ST	VANCOUVER	WA	98663	13716 SE 36TH ST	2	\$ 1,270.57
114784-174	DIVINE JEFFREY M	86077	7500 NE PARR LANE	VANCOUVER	WA	98662	13712 SE 36TH ST	2	\$ 1,270.57
114784-176	TRETTER SHEILA	86078	13708 SE 36TH ST	VANCOUVER	WA	98683	13708 SE 36TH ST	2	\$ 1,270.57
114784-178	HALDEMAN DENNIS & HALDEMAN ELEANOR	86079	13700 SE 36TH ST	VANCOUVER	WA	98683	13700 SE 36TH ST	2	\$ 1,270.57
114784-180	WOOD ERSKINE II & WOOD SANDY	86080	PO BOX 871660	VANCOUVER	WA	98687	13618 SE 36TH ST	2	\$ 1,270.57
114784-182	BASHKINGY GEORGE R & BASHKINGY THERESA	86081	13615 SE 35TH ST	VANCOUVER	WA	98683	13615 SE 35TH ST	2	\$ 1,270.57
114784-220	KENNY STEPHON D & KENNY REGENA E	86084	3609 SE 139TH AVE	VANCOUVER	WA	98683	3609 SE 139TH AVE	2	\$ 1,270.57
114784-244	BEAULIEU JOHN ARTHUR & JACKSON-BEAULIEU DENISE	86085	14013 SE 35TH LOOP	VANCOUVER	WA	98683	14013 SE 35TH LOOP	2	\$ 1,270.57
114784-246	MORRIS DONALD & MOONEY MELANIE	86086	14015 SE 35TH LOOP	VANCOUVER	WA	98683	14015 SE 35TH LOOP	2	\$ 1,270.57
114784-248	WOODWARD-COLLIE LYNDA	86087	2515 30TH AVE SOUTH	SEATTLE	WA	98144	14017 SE 35TH LOOP	2	\$ 1,270.57
114784-252	MATUSCH FAMILY TRUST	86088	14019 SE 35TH LOOP	VANCOUVER	WA	98683	14019 SE 35TH LOOP	2	\$ 1,270.57
114784-254	BARRY CYNTHIA U	86089	14021 SE 35TH LOOP	VANCOUVER	WA	98683	14021 SE 35TH LOOP	2	\$ 1,270.57
114784-266	NOLAN EDWARD & NOLAN MARY	86090	14031 SE 35TH LOOP	VANCOUVER	WA	98683	14031 SE 35TH LOOP	2	\$ 1,270.57
114784-268	TOPAZ LLC	86091	14033 SE 35TH LOOP	VANCOUVER	WA	98683	14033 SE 35TH LOOP	2	\$ 1,270.57
114784-278	MASUNAGA HEIDI W & MASUNAGA DAVID J	86092	14200 SE 38TH ST	VANCOUVER	WA	98683	14200 SE 38TH ST	2	\$ 1,270.57
114784-280	DUNN JOANNA E & DUNN ELISABETH	86093	PO BOX 1301	LAKE OSWEGO	OR	97035	14108 SE 38TH ST	2	\$ 1,270.57
114784-320	STONE SUSAN K & STONE GARY R	86094	14107 SE 38TH ST	VANCOUVER	WA	98683	14107 SE 38TH ST	2	\$ 1,270.57
114784-322	SIBTHORP ROBERT J & SIBTHORP LYNN J	86095	3806 SE 142ND CT	VANCOUVER	WA	98683	3806 SE 142ND CT	2	\$ 1,270.57
114784-324	KENDALL SUZANNE P	86096	3808 SE 142ND CT	VANCOUVER	WA	98683	3808 SE 142ND CT	2	\$ 1,270.57
114784-326	FRITSCH JOSEPH & FRITSCH ROXANNE	86097	3810 SE 142ND CT	VANCOUVER	WA	98683	3810 SE 142ND CT	2	\$ 1,270.57
114784-328	AMY MERRILEE O TRUSTEE	86098	3809 SE 142ND CT	VANCOUVER	WA	98683	3809 SE 142ND CT	2	\$ 1,270.57
114784-330	RMJ BENNETT LLC	86099	1614 WASHINGTON	VANCOUVER	WA	98660	3805 SE 142ND CT	2	\$ 1,270.57
114784-332	WIEMKEN EDWARD C & WIEMKEN BIRDIE L	86100	PO BOX 55816	HAYWARD	CA	94545	3801 SE 142ND CT	2	\$ 1,270.57
114784-380	LOPEZ ALICE M	86101	14030 SE 35TH LOOP	VANCOUVER	WA	98683	14030 SE 35TH LOOP	2	\$ 1,270.57
114784-382	MASARIK JOHN S III & GROSS JULIE A	86102	14024 SE 35TH LOOP	VANCOUVER	WA	98683	14024 SE 35TH LOOP	2	\$ 1,270.57
114784-384	BREDL JAY & BREDL SUSAN L TRUSTEES	86103	14018 SE 35TH LOOP	VANCOUVER	WA	98683	14018 SE 35TH LOOP	2	\$ 1,270.57
114784-386	SCHLICHTING JAMES L & SCHLICHTING ARDEN TRUSTEES	86104	14014 SE 35TH LOOP	VANCOUVER	WA	98683	14014 SE 35TH LOOP	2	\$ 1,270.57
114784-696	PAYTON ROBERT & PAYTON KATHLEEN	86105	13315 SE SILVER CIR	VANCOUVER	WA	98683	13315 SE SILVER CIR	2	\$ 1,270.57
114784-698	SMITH TRACY & SMITH PENELOPE	86106	13411 SE SILVER CR	VANCOUVER	WA	98683	13411 SE SILVER CIR	2	\$ 1,270.57
114784-702	HASSETT JOSEPH M	86107	13418 SE SILVER CREEK	VANCOUVER	WA	98683	13418 SE SILVER CIR	2	\$ 1,270.57
114784-704	CURRY ROBIN C TRUSTEE	86108	13402 SW SILVER CIRCLE	VANCOUVER	WA	98683	13402 SE SILVER CIR	2	\$ 1,270.57
122141-000	HXCS LLC	86109	PO BOX 886	WASHOUGAL	WA	98671	16309 SE EVERGREEN HWY	2	\$ 1,270.57
122155-000	COONROD JACK R	86110	15700 SE EVERGREEN HWY	VANCOUVER	WA	98683	15700 SE EVERGREEN HWY	2	\$ 1,270.57
122157-000	GRAHAM CHARLES & GRAHAM LISA	86111	4107 SE 158TH CT	VANCOUVER	WA	98683	4107 SE 158TH CT	2	\$ 1,270.57
122162-000	PATEL MUKESH	86112	9225 SE STARK ST	PORTLAND	OR	97216	15708 SE EVERGREEN HWY	2	\$ 1,270.57
122164-000	SILBERNAGEL JOSEPH A & BLEVENS LYNN M	86113	15810 SE EVERGREEN HWY	VANCOUVER	WA	98683	15810 SE EVERGREEN HWY	2	\$ 1,270.57
122358-000	DOSCH MURRAY W & DOSCH MARY K TRUSTEE	86114	15409 SE EVERGREEN HWY	VANCOUVER	WA	98683	15409 SE EVERGREEN HWY	2	\$ 1,270.57
122370-000	BYRER THOMAS T & BYRER CATHARINE K	86115	15208 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15208 SE EVERGREEN HWY	2	\$ 1,270.57
122579-000	KELLOGG MARY A TRUSTEE	86116	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683	14301 SE EVERGREEN HWY	2	\$ 1,270.57
122585-010	ELLERTSON DON & ELLERTSON CHRISTY ANN	86117	3503 SE 144TH CT	VANCOUVER	WA	98683	3503 SE 144TH CT	2	\$ 1,270.57
122626-000	LEWIS ROBERT B & LEWIS SHARON L	86118	3316 SE RIVERWOOD LN	VANCOUVER	WA	98683	3316 SE RIVERWOOD LN	2	\$ 1,270.57
122643-005	BRAINARD SHARON L TRUSTEE	86119	3506 SE 144TH CT	VANCOUVER	WA	98683	3506 SE 144TH CT	2	\$ 1,270.57
126693-000	YEE MICHAEL & YEE MARY	86120	16905 SE EVERGREEN HWY	VANCOUVER	WA	98683	16905 SE EVERGREEN HWY	2	\$ 1,270.57
126694-002	JOHNSTON ANNA M & UNKENHOLZ MARK R	86121	63088 NE 18TH ST STE 100	BEND	OR	97701	4336 SE 166TH CT	2	\$ 1,270.57
126694-032	DURGIN EDWARD C & DURGIN JILL P	86122	4331 SE 166TH COURT	VANCOUVER	WA	98683	4331 SE 166TH CT	2	\$ 1,270.57
126700-000	HERMAN STANLEY R & HERMAN VICKI L	86123	2335 N CLARK AVE	PORTLAND	OR	97227		2	\$ 1,270.57
126737-000	HODNEY-GOULD PATRICIA K & GOULD DAVID A	86124	4416 SE 169TH CT	VANCOUVER	WA	98683	4416 SE 169TH CT	2	\$ 1,270.57
091450-000	KILFOIL MICHAEL & KILFOIL CAROLYN	86125	3400 SE BELLA VISTA PL	VANCOUVER	WA	98683	3400 SE BELLA VISTA PL	3	\$ 544.53
091454-000	YUSEF HASEEB	86126	14308 SE 34TH CIR	VANCOUVER	WA	98683	14308 SE 34TH CIR	3	\$ 544.53
091456-000	GALLIGAN JAMES D & GALLIGAN CAROLYN L	86127	14304 SE 34TH CIR	VANCOUVER	WA	98683	14304 SE 34TH CIR	3	\$ 544.53



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091458-000	MOEHRING CARL B & MOERING RACHELLE L	86128	14215 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14215 SE BELLA VISTA CIR	3	\$ 544.53
091460-000	GIBSON JAMES & GIBSON DIANA	86718	20839 SE EVERGREEN HWY	CAMAS	WA	98607	14119 BELLA VISTA	3	\$ 544.53
091470-000	SCHECK JOHN & SCHECK LORI	86130	14209 SE BELLA VIST CIR	VANCOUVER	WA	98683	14209 SE BELLA VISTA CIR	3	\$ 544.53
091555-000	WALLER-NELSON JOYCE A	86131	14011 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14011 SE BELLA VISTA CIR	3	\$ 544.53
092008-024	RYAN ROBERT WILLIAM & RYAN DOROTHY JEAN TRUSTEES	86132	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683	15011 SE NORTHSHORE DR	3	\$ 544.53
092008-026	STODDARD WILEY R JR TRUST	86133	15103 SE NORTHSHORE DR	VANCOUVER	WA	98683	15103 SE NORTHSHORE DR	3	\$ 544.53
092008-036	KEUDELL DAVID J & KEUDELL MELLENE	86134	3614 SE 151ST CT	VANCOUVER	WA	98683	3614 SE 151ST CT	3	\$ 544.53
092008-038	EGUCHI RONALDG & EGUCHI SANFORD B	86135	15008 SE NORTHSHORE DR	VANCOUVER	WA	98683	15008 SE NORTHSHORE DR	3	\$ 544.53
092008-052	BRUNGARDT H D & BRUNGARDT P J TRUSTEE	86136	14809 SE RIVERCREST DR	VANCOUVER	WA	98683	14809 SE RIVERCREST DR	3	\$ 544.53
092008-054	RINK CYNTHIA R	86137	14811 SE RIVERCREST DR	VANCOUVER	WA	98683	14811 SE RIVERCREST DR	3	\$ 544.53
092008-056	ROBERTI JOHN & ROBERTI SUZANNE C	86138	14815 SE RIVERCREST DR	VANCOUVER	WA	98683	14815 SE RIVERCREST DR	3	\$ 544.53
092008-058	MOORE EDDY & MOORE SUSAN	86139	4909 LACLEDE AVE APT 1105	SAINT LOUIS	MO	63108	14909 SE RIVERCREST DR	3	\$ 544.53
092008-060	BROWN JEFFREY RAYMOND & BROWN CONSTANCE M	86140	14917 SE RIVERCREST DR	VANCOUVER	WA	98683	14917 SE RIVERCREST DR	3	\$ 544.53
092008-062	RULLI JAMES & RULLI JEANIE	86141	14910 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14910 SE NORTHSHORE CIR	3	\$ 544.53
092008-064	BRENT KEZAR & SCOTT-KEZAR RITA	86142	14902 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14902 SE NORTHSHORE CIR	3	\$ 544.53
092008-098	HILL RONALD B & HILL KAREN L TRUSTEES	86143	14513 RIVERCREST DRIVE	VANCOUVER	WA	98683	14513 SE RIVERCREST DR	3	\$ 544.53
092008-100	THORNTON GARY & THORNTON JODY	86144	14517 SE RIVERCREST DR	VANCOUVER	WA	98683	14517 SE RIVERCREST DR	3	\$ 544.53
092008-102	ELWORTHY CAROLYN C	86145	14601 SE RIVERCREST DR	VANCOUVER	WA	98683	14601 SE RIVERCREST DR	3	\$ 544.53
092008-104	BRISTOL DAVID & BRISTOL REBECCA	86146	14611 SE RIVERCREST DR	VANCOUVER	WA	98683	14611 SE RIVERCREST DR	3	\$ 544.53
092008-106	PROVOST PIERRE E V TRUSTEE ETAL	86147	14617 SE RIVERCREST DR	VANCOUVER	WA	98683	14617 SE RIVERCREST DR	3	\$ 544.53
092008-108	WEIS REBECCA ANN	86148	3510 SE 147TH CT	VANCOUVER	WA	98683	3510 SE 147TH CT	3	\$ 544.53
092008-124	HEE VERNON & HEE LESLIE	86149	14305 NE FREMONT CT	PORTLAND	OR	97230	14705 SE RIVERCREST DR	3	\$ 544.53
092008-634	LUCEY JAMES & LUCEY SERENA	86150	15113 SE NORTHSHORE DR	VANCOUVER	WA	98683	15113 SE NORTHSHORE DR	3	\$ 544.53
092008-636	DUDLEY WILLIAM & DUDLEY EDRA	86151	3806 SE 152ND CT	VANCOUVER	WA	98683	3806 SE 152ND CT	3	\$ 544.53
092008-646	GRAHAM JAMES L	86152	3807 SE 152ND CT	VANCOUVER	WA	98683	3807 SE 152ND CT	3	\$ 544.53
092008-960	VERSCHUEREN DAVID & VERSCHUEREN ANNA	86153	15203 SE NORTHSHORE DRIVE	VANCOUVER	WA	98683	15203 SE NORTHSHORE DR	3	\$ 544.53
092008-962	TAO WEI & TAO YING	86154	15207 SE NORTHSHORE DR	VANCOUVER	WA	98683	15207 SE NORTHSHORE DR	3	\$ 544.53
092008-964	LI XIAO-QIANG & WANG CAN	86155	15215 SE NORTHSHORE DR	VANCOUVER	WA	98683	15215 SE NORTHSHORE DR	3	\$ 544.53
092008-966	LAMPKIN THOMAS M & LAMPKIN LORI R	86156	3810 SE 153RD CT	VANCOUVER	WA	98683	3810 SE 153RD CT	3	\$ 544.53
092008-968	MOZENA JAMES P & GRAYBILL SHIRLEY M	86157	3816 SE 153RD CT	VANCOUVER	WA	98683	3816 SE 153RD CT	3	\$ 544.53
092008-976	CREWS PROPERTIES LLC	86158	3811 SE 153RD ST	VANCOUVER	WA	98683	3811 SE 153RD CT	3	\$ 544.53
092008-978	JACOBSEN RONALD HAROLD & JACOBSEN JANENE DUNN TRUSTEES	86159	15303 SE NORTHSHORE DR	VANCOUVER	WA	98683	15303 SE NORTHSHORE DR	3	\$ 544.53
092009-818	PEDERSEN JON M & PEDERSEN ELIZABETH A	86160	15518 SE 40TH CIR	VANCOUVER	WA	98683	15518 SE 40TH CIR	3	\$ 544.53
092009-820	SUN KOHONG JACK & SUN JONATHAN	86161	15512 SE 40TH CIR	VANCOUVER	WA	98683	15512 SE 40TH CIR	3	\$ 544.53
092009-822	HEGGE DOUG	86162	3915 SE 155TH AVE	VANCOUVER	WA	98683	3915 SE 155TH AVE	3	\$ 544.53
092009-824	WOLF PAUL J & WOLF ELIZABETH TRUSTEE	86163	15503 SE 39TH CR	VANCOUVER	WA	98684	15503 SE 39TH CIR	3	\$ 544.53
092009-826	KAUL SCOTT & KAUL JANET	86164	15507 SE 39TH CIR	VANCOUVER	WA	98683	15507 SE 39TH CIR	3	\$ 544.53
092009-850	TAKACH RICHARD E JR & JONASSEN KARI	86165	3812 SE 155TH ST	VANCOUVER	WA	98683	3902 SE 155TH AVE	3	\$ 544.53
092009-852	KNAUER ROBERT F JR & KNAUER BARBARA	86166	3908 SE 155TH AVE	VANCOUVER	WA	98683	3908 SE 155TH AVE	3	\$ 544.53
092009-854	LINE STEPHEN E & LINE F FAFA	86167	3914 SE 155TH AVE	VANCOUVER	WA	98683	3914 SE 155TH AVE	3	\$ 544.53
092009-898	ETUKS EMANUEL E	86168	15305 SE NORTHSHORE DR	VANCOUVER	WA	98683	15305 SE NORTHSHORE DR	3	\$ 544.53
092009-900	POSEY RICHARD & POSEY MARY	86169	3806 SE 154TH CT	VANCOUVER	WA	98683	3806 SE 154TH CT	3	\$ 544.53
092009-902	BELL MILO D & BELL MARJORIE A	86170	3900 SE 154TH CT	VANCOUVER	WA	98683	3900 SE 154TH CT	3	\$ 544.53
092009-910	ORIKO SHEEBA B	86171	3901 SE 154TH CT	VANCOUVER	WA	98683	3901 SE 154TH CT	3	\$ 544.53
092009-912	JOSEPH MAL JR & JOSEPH LORI	86172	3807 SE 154TH CT	VANCOUVER	WA	98683	3807 SE 154TH CT	3	\$ 544.53
092010-000	FRONK JOHN & CONLEY CRYSTAL	86174	16718 SE EVERGREEN HWY	VANCOUVER	WA	98683	16718 SE EVERGREEN HWY	3	\$ 544.53
092070-000	STOOPMAN DIANE E TRUSTEE	86175	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
114784-052	BYRD ROBERT M	86176	13507 SE 37TH ST	VANCOUVER	WA	98683	13507 SE 37TH ST	3	\$ 544.53
114784-054	PONCIANO ANDREW J & PONCIANO GEORGIA TRUSTEES	86177	13513 SE 37TH ST	VANCOUVER	WA	98683	13513 SE 37TH ST	3	\$ 544.53
114784-056	WELLAND GRAHAM A	86178	13519 SE 37TH ST	VANCOUVER	WA	98683	13519 SE 37TH ST	3	\$ 544.53
114784-058	BUCEK ELLEN E	86179	13521 SE 37TH ST	VANCOUVER	WA	98683	13521 SE 37TH ST	3	\$ 544.53
114784-060	FROOMER GREG & FROOMER LORI	86180	13601 SE 37TH ST	VANCOUVER	WA	98683	13601 SE 37TH ST	3	\$ 544.53



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114784-062	STRINGER JAMES D TRUSTEE	86181	13607 SE 37TH ST	VANCOUVER	WA	98683	13607 SE 37TH ST	3	\$ 544.53
114784-064	TIRJER HERBERT J & TIRJER DIANA G TRUSTEES	86182	13611 SE 37TH STREET	VANCOUVER	WA	98683	13611 SE 37TH ST	3	\$ 544.53
114784-066	HOWDEN DOUGLAS A TRUSTEE	86183	13615 SE 37TH ST	VANCOUVER	WA	98683	13615 SE 37TH ST	3	\$ 544.53
114784-068	HEWITSON MATTHEW J & HEWITSON MARSHA A TRUSTEES	86184	13619 SE 37TH ST	VANCOUVER	WA	98683	13619 SE 37TH ST	3	\$ 544.53
114784-070	SCOTT-KEZAR RITA E & KEZAR BRENT	86185	14902 SE NORTHSORE CR	VANCOUVER	WA	98683	13707 SE 37TH ST	3	\$ 544.53
114784-072	KAFROUNI JOHN P & KAFROUNI CAMILIA	86186	455 WNUK RD	WHITE SALMON	WA	98672	13709 SE 37TH ST	3	\$ 544.53
114784-074	MCDONALD MATTHEW & GRANDJEAN JEANNINE A TRUSTEE	86187	13711 SE 37TH ST	VANCOUVER	WA	98683	13711 SE 37TH ST	3	\$ 544.53
114784-076	ZWAHLEN JACK BARRY & ZWAHLEN SANDRA	86188	13713 SE 37TH ST	VANCOUVER	WA	98683	13713 SE 37TH ST	3	\$ 544.53
114784-078	DAWSON AUSTIN CYNTHIA TRUSTEE	86189	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	13715 SE 37TH ST	3	\$ 544.53
114784-080	SHARPF LARRY & SHARPF BARBARA	86190	13717 SE 37TH ST	VANCOUVER	WA	98683	13717 SE 37TH ST	3	\$ 544.53
114784-082	LAGOOD JEFF M & LAGOOD SHERYL A	86191	13801 SE 37TH ST	VANCOUVER	WA	98683	13801 SE 37TH ST	3	\$ 544.53
114784-084	INGHAM CHARLES F & INGHAM JOANNE	86192	600 S LA MIRADA RD	PALM SPRINGS	CA	92264	13807 SE 37TH ST	3	\$ 544.53
114784-086	SCHLOSSER ALAN E	86193	PO BOX 2322	BEND	OR	97709	13811 SE 37TH ST	3	\$ 544.53
114784-088	BRUENER W MICHAEL & DELICH DIANA L TRUSTEES	86194	13813 SE 37TH ST	VANCOUVER	WA	98683	13813 SE 37TH ST	3	\$ 544.53
114784-090	DINA JAMES JR & DINA CHIRAPUN	86195	4 FISKE RD	LEXINGTON	MS	2420	3702 SE 139TH AVE	3	\$ 544.53
114784-092	STONE KARINA G	86196	PO BOX 6434	VANCOUVER	WA	98668	3706 SE 139TH AVE	3	\$ 544.53
114784-094	MCCUDDY MICHAEL L	86197	1035 SW DOUGLAS PL	PORTLAND	OR	97205	3710 SE 139TH AVE	3	\$ 544.53
114784-096	DAWSON JAMES & DAWSON DIANNE	86198	3610 SE 139TH AVE	VANCOUVER	WA	98683	3610 SE 139TH AVE	3	\$ 544.53
114784-098	DIEHL JEREMY H & DIEHL CHRISTINA M	86199	13810 SE 37TH ST	VANCOUVER	WA	98683	13810 SE 37TH ST	3	\$ 544.53
114784-100	MARR RICHARD C & MARR SHERRY M TRUSTEES	86200	13808 SE 37TH ST	VANCOUVER	WA	98683	13808 SE 37TH ST	3	\$ 544.53
114784-102	DELA ROSA JOE ISSAC	86201	13800 SE 37TH ST	VANCOUVER	WA	98683	13800 SE 37TH ST	3	\$ 544.53
114784-106	OWEN JAMES P	86202	13718 SE 37TH ST	VANCOUVER	WA	98683	13718 SE 37TH ST	3	\$ 544.53
114784-108	HINDMAN JUNE	86203	13714 SE 37TH ST	VANCOUVER	WA	98683	13714 SE 37TH ST	3	\$ 544.53
114784-112	REHM ROLAND & REHM BARBARA	86204	13712 SE 37TH ST	VANCOUVER	WA	98683	13712 SE 37TH ST	3	\$ 544.53
114784-114	BRADLEY SUSAN G	86205	13708 SE 37TH ST	VANCOUVER	WA	98683	13708 SE 37TH ST	3	\$ 544.53
114784-116	MEIWES JOYCE E	86206	13618 SE 37TH ST	VANCOUVER	WA	98683	13618 SE 37TH ST	3	\$ 544.53
114784-118	JAMES PHILLIP & JAMES CHRISTINE	86207	310 NW 89TH CIR	VANCOUVER	WA	98665	13614 SE 37TH ST	3	\$ 544.53
114784-122	YOUNG BEVERLY L TRUSTEE	86208	13610 SE 37TH ST	VANCOUVER	WA	98683	13610 SE 37TH ST	3	\$ 544.53
114784-124	GORMAN MICHAEL	86209	1921 SE 13TH AVE	PORTLAND	OR	97212	13600 SE 37TH ST	3	\$ 544.53
114784-212	GAZARINE HASSAN I & GAZARINE DEBORAH	86210	3703 SE 140TH CT	VANCOUVER	WA	98683	3703 SE 140TH CT	3	\$ 544.53
114784-216	ELLSWORTH DONALD & ELLSWORTH JANE	86211	3700 SE 140TH COURT	VANCOUVER	WA	98683	3700 SE 140TH CT	3	\$ 544.53
114784-218	JONES KEVIN & JONES LORRI M	86212	3611 SE 139TH AVE	VANCOUVER	WA	98684	3611 SE 139TH AVE	3	\$ 544.53
114784-256	KUPPERMAN JEFFREY P & KUPPERMAN PATRICIA M	86213	PO BOX 782	MURRIETA	CA	92564	14023 SE 35TH LOOP	3	\$ 544.53
114784-258	GUSTAFSON JON OLAS & GUSTAFSON TERESE M	86214	14025 SE 35TH LOOP	VANCOUVER	WA	98683	14025 SE 35TH LOOP	3	\$ 544.53
114784-262	TURNER JAMES N & TURNER RHONDA L	86215	14027 SE 35TH LOOP	VANCOUVER	WA	98683	14027 SE 35TH LOOP	3	\$ 544.53
114784-264	BENNINGER KATHLEEN A S TRUSTEE	86216	14029 SE 35TH LOOP	VANCOUVER	WA	98683	14029 SE 35TH LOOP	3	\$ 544.53
114784-284	HOPPING JULIA LEA	86217	16500 SE 1ST ST UNIT 79	VANCOUVER	WA	98684	14020 SE 38TH ST	3	\$ 544.53
114784-286	BARNES ARTHUR H	86218	14014 SE 38TH ST	VANCOUVER	WA	98683	14014 SE 38TH ST	3	\$ 544.53
114784-288	LYSE THOMAS K & LYSE JOANNA J	86219	14008 SE 38TH AVE	VANCOUVER	WA	98683	14008 SE 38TH ST	3	\$ 544.53
114784-290	OWEN JAMES G & OWEN MERLELOYD C	86220	14000 SE 38TH ST	VANCOUVER	WA	98683	14000 SE 38TH ST	3	\$ 544.53
114784-294	SCHWAB STEVEN E & SCHWAB KATHLEEN S TRUSTEES	86221	13920 SE 38TH ST	VANCOUVER	WA	98683	13920 SE 38TH ST	3	\$ 544.53
114784-296	HALL JAMES LEE & HALL VICKI L	86222	13910 SE 38TH ST	VANCOUVER	WA	98683	13910 SE 38TH ST	3	\$ 544.53
114784-300	ZIEGLER LADD J	86223	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665		3	\$ 544.53
114784-302	BIRCH PETER & BIRCH DEANNA H	86224	PO BOX 87280	VANCOUVER	WA	98687	13915 SE 38TH ST	3	\$ 544.53
114784-304	GRATTAN RUSSELL J & ELLIS JEANNETTE M	86225	13921 SE 38TH ST	VANCOUVER	WA	98683	13921 SE 38TH ST	3	\$ 544.53
114784-306	LAUBERTH FRANCIS J & LAUBERTH PATRICIA A	86226	14001 SE 38TH ST	VANCOUVER	WA	98683	14001 SE 38TH ST	3	\$ 544.53
114784-308	NEPTUNE EVAN E & NEPTUNE MARY P TRUSTEE	86227	14005 SE 38TH ST	VANCOUVER	WA	98683	14005 SE 38TH ST	3	\$ 544.53
114784-310	KEYS LIMITED PARTNERSHIP	86228	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	14007 SE 38TH ST	3	\$ 544.53
114784-312	BEACOCK SUSAN A	86229	14011 SE 38TH ST	VANCOUVER	WA	98683	14011 SE 38TH ST	3	\$ 544.53
114784-314	SPITZNASS RICHARD B & SPITZNASS NANCY L	86230	14015 SE 38TH ST	VANCOUVER	WA	98683	14015 SE 38TH ST	3	\$ 544.53
114784-316	EVERSON RONALD & EVERSON PATRICIA	86231	14101 SE 38TH ST	VANCOUVER	WA	98683	14101 SE 38TH ST	3	\$ 544.53
114784-318	LARSON TIMOTHY & LARSON ERICKA	86232	14105 SE 38TH ST	VANCOUVER	WA	98683	14105 SE 38TH ST	3	\$ 544.53



LID 545 FINAL ASSESSMENT ROLL MAY 12, 2014


PARCEL	OWNER	ACCOUNT NUMBER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-692	TEUSCHER VAUGHN W & TEUSCHER CARYN J	86233	3201 SE SILVER SPRINGS DR	VANCOUVER	WA	98683	3201 SE SILVER SPRINGS DR	3	\$ 544.53
122113-000	LINDE ERIC & LINDE TAWNIA	86234	16316 E EVERGREEN HWY	VANCOUVER	WA	98683	16316 SE EVERGREEN HWY	3	\$ 544.53
122115-000	LAMBERT DANA D	86235	16306 SE EVERGREEN HWY	VANCOUVER	WA	98683	16306 SE EVERGREEN HWY	3	\$ 544.53
122132-000	GIBSON CAMERON	86236	16208 SE EVERGREEN HWY	VANCOUVER	WA	98683	16208 SE EVERGREEN HWY	3	\$ 544.53
122136-000	MIKHAYLENKO YURIY	86237	16214 SE EVERGREEN HWY	VANCOUVER	WA	98683	16214 SE EVERGREEN HWY	3	\$ 544.53
122148-000	NADIROV SVETLANA	86238	18703 SE 11TH ST	VANCOUVER	WA	98683	4212 SE 159TH CT	3	\$ 544.53
122148-005	HARPER ANN BEATRICE TRUSTEE	86239	4206 SE 159TH CT, VANCOUVER, 98	VANCOUVER	WA	98683	4206 SE 159TH CT	3	\$ 544.53
122148-010	NADIROV SVETLANA	86240	18703 SE 11TH ST	VANCOUVER	WA	98683	4200 SE 159TH CT	3	\$ 544.53
122148-015	THOMAS THOMAS M II & THOMAS PAMELA J TRUSTEES	86241	4116 SE 159TH CT	VANCOUVER	WA	98683	4116 SE 159TH CT	3	\$ 544.53
122148-020	DAWSON STEPHEN & DAWSON KATHLEEN	86244	4104 SE 159TH CT	VANCOUVER	WA	97068	4104 SE 159TH CT	3	\$ 544.53
122156-002	MAGISTRALE RICHARD A & MAGISTRALE KAREN	86245	4130 SE 162ND CT	VANCOUVER	WA	98683	4130 SE 162ND CT	3	\$ 544.53
122156-004	GREEN BRYAN & GREEN JENNIFER	86246	4124 SE 162ND CT	VANCOUVER	WA	98683	4124 SE 162ND CT	3	\$ 544.53
122156-006	WOLFLEY DANIEL ALLEN & WOLFLEY SIDNEE MARIE	86247	4118 SE 162ND COURT	VANCOUVER	WA	98683	4118 SE 162ND CT	3	\$ 544.53
122157-005	BACK W D & BACK JONES M E	86248	4009 SE 158TH CT	VANCOUVER	WA	98683	4009 SE 158TH CT	3	\$ 544.53
122158-000	DENG JIA LYNN & DENG STEPHEN T	86249	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683	16012 SE EVERGREEN HWY	3	\$ 544.53
122160-000	DENG JIA LYNN & DENG STEPHEN T	86250	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
122161-000	NORWOOD JEAN TRUSTEE	86251	2911 SE VILLAGE LP #269	VANCOUVER	WA	98683	16108 SE EVERGREEN HWY	3	\$ 544.53
122163-000	YOON SUK YOUNG & YOON CHUNG SUK	86252	4009 SE 157TH AVE	VANCOUVER	WA	98683	4009 SE 157TH AVE	3	\$ 544.53
122168-000	NORWOOD JEAN TRUSTEE	86253	16108 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
122174-000	WHITE DAVID & WHITE RENEE	86254	4000 SE 157TH AVE	VANCOUVER	WA	98683	4000 SE 157TH AVE	3	\$ 544.53
122175-000	BORITS SIMION & BORITS VESALINA	86255	3921 SE 157TH AVE	VANCOUVER	WA	98683	3921 SE 157TH AVE	3	\$ 544.53
122379-000	BROWN AARON W	86256	15210 SE EVERGREEN HWY	VANCOUVER	WA	98683	15210 SE EVERGREEN HWY	3	\$ 544.53
122585-015	INMAN DAVID & INMAN MARY	86257	3419 SE 144TH CT	VANCOUVER	WA	98683	3419 SE 144TH CT	3	\$ 544.53
122589-000	WOODS LANDING LLC	86258	1416 W FRANKLIN	BOISE	ID	83702	3416 SE RIVERWOOD LN	3	\$ 544.53
122606-000	KILLIAN GEORGE H & KILLIAN ELAINE A	86259	3347 SE RIVERWOOD LN	VANCOUVER	WA	98683	3347 SE RIVERWOOD LN	3	\$ 544.53
122607-000	BURT ROBERT J & BURT REBECCA TRUSTEE	86260	908 COLLEGE AVE	MENLO PARK	CA	94025		3	\$ 544.53
122608-000	ZIEGLER LADD J	86261	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665	3708 SE 139TH AVE	3	\$ 544.53
122643-000	LASOF MARK & LASOF JOANNA	86262	PO BOX 873388	VANCOUVER	WA	98687	3420 SE 144TH CT	3	\$ 544.53
122652-000	WOOD MARDI TRUSTEE	86263	PO BOX 1048	BOLINAS	CA	94924		3	\$ 544.53
126692-000	BLETH PETER C & BLETH RAE ANN TRUSTEE	86264	16420 SE MCGILLIVRAY BLVD #1	VANCOUVER	WA	98683	17005 SE EVERGREEN HWY	3	\$ 544.53
126694-004	DAVIDSON BRIAN MICHAEL & CHRISTOPHERSEN ERIN K	86265	4332 SE 166TH CT	VANCOUVER	WA	98683	4332 SE 166TH CT	3	\$ 544.53
126694-006	CONDE JON R & CONDE TINA L	86266	4328 SE 166TH CT	VANCOUVER	WA	98683	4328 SE 166TH CT	3	\$ 544.53
126694-008	SACKS GEORGE J & SACKS JACKIE L	86267	4324 SE 166TH CT	VANCOUVER	WA	98683	4324 SE 166TH CT	3	\$ 544.53
126694-024	GETCH KEVIN T & GETCH JENNIFER R	86268	4305 SE 166TH CT	VANCOUVER	WA	98683	4305 SE 166TH CT	3	\$ 544.53
126694-026	COGGAN MARK & BOXWELL ERIN	86269	63088 NE 18TH ST STE 100	BEND	OR	97701	4307 SE 166TH CT	3	\$ 544.53
126694-028	EFTHIMIADIS CHRISTOS & EFTHIMIADIS ELENI	86270	4309 SE 166TH CT	VANCOUVER	WA	98683	4309 SE 166TH CT	3	\$ 544.53
126694-030	PHILLIPS JENIFER L	86271	4325 SE 166TH CT	VANCOUVER	WA	98683	4325 SE 166TH CT	3	\$ 544.53
126695-000	CLEAVELAND DAVID V ETAL	86272	4539 SE 164TH AVE	VANCOUVER	WA	98683	4539 SE 164TH AVE	3	\$ 544.53
126714-000	CLEAVELAND JOHN AUMAN	86273	1405 SE 8TH AVE	PORTLAND	OR	97214	4541 SE 164TH AVE	3	\$ 544.53
126734-000	STEWART GINGER K 1/3 INT	86274	2917 NE 124TH AVE	VANCOUVER	WA	98682		3	\$ 544.53
126737-001	WARNER DAVID R & WARNER CONNIE K	86275	4412 SE 169TH CT	VANCOUVER	WA	98683	4412 SE 169TH CT	3	\$ 544.53
126737-002	HELLE ROBERT G & HELLE PATRICIA D	86276	63088 NE 18TH ST STE 100	BEND	OR	97701	4408 SE 169TH CT	3	\$ 544.53
126737-006	BERNARD JOHN & BERNARD LANNAH	86277	63088 NE 18TH ST STE 100	BEND	OR	97701	4407 SE 169TH CT	3	\$ 544.53
126737-007	SNYDER GARY D & SNYDER JANICE M	86278	4411 SE 169TH COURT	VANCOUVER	WA	98683	4411 SE 169TH CT	3	\$ 544.53
126737-008	MEIER TODD C & ASSA ANGIE R	86279	4415 SE 169TH CT	VANCOUVER	WA	98683	4415 SE 169TH CT	3	\$ 544.53
126738-000	WOLLAM TERRY L & WOLLAM SHIRLEY	86280	4525 SE 164TH AVE	VANCOUVER	WA	98683	4525 SE 164TH AVE	3	\$ 544.53
126744-000	HERMAN STANLEY R & HERMAN VICKI L	86281	2335 N CLARK AVE	PORTLAND	OR	97227		3	\$ 544.53
126746-000	MCDONALD RALPH V (C/S)	86282	17035 SE EVERGREEN HWY	VANCOUVER	WA	98683	17035 SE EVERGREEN HWY	3	\$ 544.53
Total									\$ 592,993.17



CERTIFICATION

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that no appeals have been taken from the final assessment roll.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver

CERTIFICATE OF ENGINEER

I, Brian Carlson, of the City of Vancouver, Washington Public Works Department hereby certify the following with respect to Local Improvement District No. 545 (the "District"):

- (1) The District is wholly within the Vancouver city limits.
- (2) The District contains land having a current use classification as farm or agricultural land as set forth in Exhibit A.
- (3) The District contains no land that is owned by the state or federal government.
- (4) All statutory competitive bidding requirements were followed in the construction of the improvements within the District.
- (5) Prior to the acceptance of the final assessment roll, 2 protests were filed with the City Clerk by property owners within the District, representing .37% of the estimated total assessment to be levied against the property within the District.

DATED: September 23, 2014.

CITY OF VANCOUVER PUBLIC  
WORKS DEPARTMENT

By   
Brian Carlson, Director

## **Ransom, Matt**

---

**From:** VanNortwick, Peter  
**Sent:** Thursday, May 16, 2013 10:23 AM  
**To:** Ransom, Matt  
**Subject:** Train Horn Quiet Zone

Matt,  
My staff has reviewed the PIDs that you sent to determine if any parcels are designated as Farm and Agricultural Open Space land.

In our review, only one parcel is in Current Use and it is not in Farm and Agricultural Open Space. Therefore, there are no parcels meeting the criteria you inquired about.

If you have any further questions please let me know.

Peter Van Nortwick  
Assessor.



Copy

City of Vancouver • P.O. Box 1995 • Vancouver, WA 98668-1995  
[www.cityofvancouver.us](http://www.cityofvancouver.us)

April 15, 2013

Peter Van Nortwick  
Clark County Assessor  
PO Box 5000  
Vancouver, WA 98666-5000

**RE: Local Improvement District – East Vancouver Train Horn Quiet Zone**

Dear Mr. Van Nortwick

The City of Vancouver is developing a Local Improvement District (LID) to fund certain improvements that would facilitate implementation of a train horn quiet zone in east Vancouver.

Per the guidelines of RCW 35.44 I am notifying you of Vancouver's intent and requesting that you review the attached preliminary assessment roll to determine if any of the land within the proposed project limits are designated as Farm and Agricultural Open Space land, pursuant to Ch. 84.34 RCW.

I request that you review the parcel inventory and notify me in writing regarding the designations listed above. The LID project schedule I am working towards is to take an ordinance establishing the preliminary assessment roll to the City Council for public hearing on May 20. I would like to have input from the Assessor's office prior to that meeting.

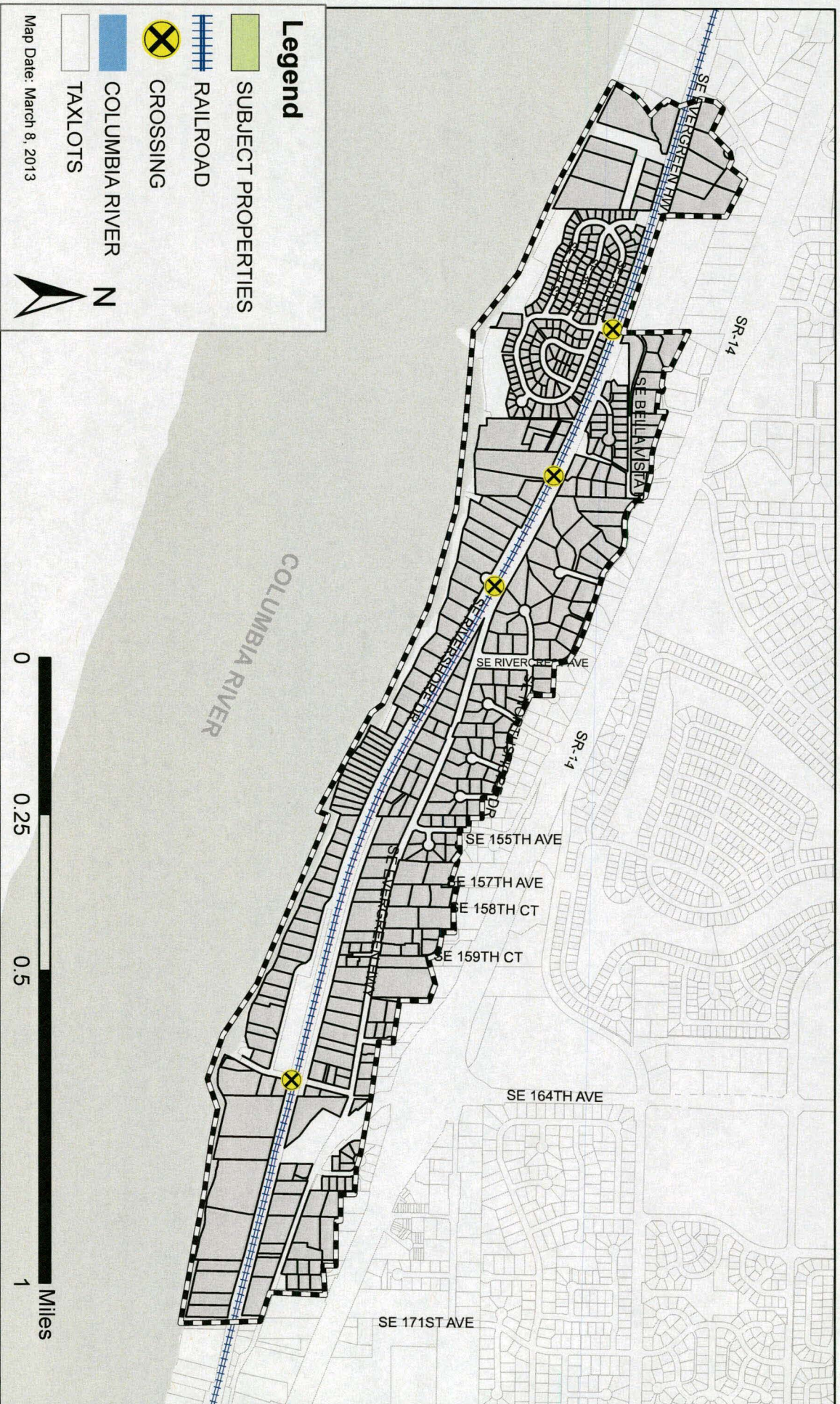
Thank you for your assistance on this matter and please contact me directly should you need further information regarding this request. (phone: 360-487-7707; email: [matt.ransom@cityofvancouver.us](mailto:matt.ransom@cityofvancouver.us))

Sincerely

Matt Ransom  
Project Development and Policy Manager



# TRAIN HORN QUIET ZONE PROPERTIES





**TRAIN HORN QUIET ZONE SERIAL # (PAGE 1 OF 2)**

92008120	114784368	114784096	114784044	126696005	91450000	114784252	126694002
114784202	114784088	122365028	114784212	92081000	122606000	92008204	126694026
92008012	92008052	92008194	126694024	114784154	92008212	114784132	92008068
122144000	114784058	114784102	122132000	126700000	92009852	114784348	122162000
114784328	122607000	122158000	114784152	126744000	114784354	114784074	92009794
92008192	114784052	122160000	114784016	114784234	92009816	126746000	114784374
126747000	122370000	114784098	114784124	114784344	92008970	114784388	114784696
92008196	114784082	126696000	92008014	114784068	114784010	122128000	114784028
126694008	122365008	126696010	122157000	92008112	114784256	122119000	126694030
114784340	114784038	114784090	92008646	92009800	122115000	92008020	92008080
122157005	114784060	114784174	114784304	122365014	92008966	92009786	114784032
114784020	122123010	92008013	92009808	92008098	114784186	122125000	114784140
114784286	122575004	122358000	92009904	114784108	91458000	114784188	114784054
114784254	122575026	114784148	122156004	126737000	114784318	122358015	92009900
114784182	122575028	92008636	122375000	114784198	122643000	126737008	122139000
126709000	122575032	114784280	92009906	122148000	114784306	114784116	126737001
114784190	122575034	126694032	114784372	122148005	92009810	92008078	126694028
122585000	122575006	92008038	114784206	122148010	122590000	114784222	92008644
92009798	122575008	122585010	114784258	122148020	122610000	122365020	92008106
114784244	114784030	114784216	122575012	114784284	92008082	122136000	114784112
114784160	92010892	92008968	122575022	114784390	126724000	114784238	114784142
122358005	114784166	92008102	122575042	114784040	122124000	92008110	122140000
92009902	122585005	92009898	122575010	92008190	122626000	114784006	122123012
114784264	114784136	114784146	122575016	114784066	92009812	92008058	92008122
122151000	92008116	122117000	122575018	122123004	92008964	122123002	92008054
92008066	126695000	122108000	122575024	92008210	122113000	92008640	92008215
92009814	126714000	114784316	122575020	122141000	122617000	114784246	114784330
114784302	92009908	92008016	122575002	114784084	122363000	114784218	92009792
114784208	114784370	114784072	122365002	122585015	122382000	92008070	92008056
126692000	114784012	92008076	114784178	122581000	92009854	114784362	114784144
92008072	126690000	114784158	114784296	92008978	114784270	114784308	114784201
122175000	122122000	114784042	92009802	114784118	92008974	122575014	92008062
122137000	126694006	92010894	92009804	114784172	114784380	91460000	122365026
126691000	122155000	122575030	92009806	122365004	92008634	122365022	92008022
114784114	114784014	114784360	92008972	92009856	114784288	114784266	92008024
122643005	122365010	92008018	122627006	92009912	92008008	122123008	92009818
114784138	92008976	92010896	122627008	92010898	92009796	122121000	114784274
114784384	122135000	92009788	92008642	114784364	92008208	114784204	122384000
92008064	114784034	122406000	122643015	114784272	122156002	122168000	91470000
92008104	114784704	122365006	92010890	92009826	122152000	122161000	114784168
92008118	122643010	114784326	114784156	122133000	114784100	114784334	114784386
126706000	92008638	92010000	122358010	122592000	122632000	92009910	114784086
122379000	122109000	114784024	114784702	122579000	122633000	114784290	114784232
122365012	126694004	91456000	92008010	114784324	114784382	114784106	92008074
114784356	92008206	114784048	92008124	92008036	114784278	126737006	114784294
92008060	114784078	122165000	92009822	114784310	126665000	126737002	114784228



TRAIN HORN QUIET ZONE SERIAL # (PAGE 2 OF 2)

122166000	114784176	91502000					
114784070	92008019	91454000					
114784312	92008202	92008002					
122143000	114784262	91540000					
114784080	122383000	114784300					
114784352	114784346	122608000					
114784366	91510000	114784076					
114784220	92008960	114784094					
114784322	114784004						
122164000	114784192						
114784276	91555000						
114784026	122365024						
114784170	122365016						
114784022	122118000						
114784698	122365018						
122123006	114784338						
126737007	92008004						
91530000	92008006						
114784314	92008214						
92008198	122169000						
92010888	92008114						
114784242	92008108						
126734000	114784056						
92008026	122174000						
114784092	122128000						
114784320	114784332						
92070000	114784194						
92015000	114784226						
92071000	114784128						
114784046	114784350						
114784062	92009824						
92009820	122156006						
114784162	126738000						
114784700	114784180						
92009850	114784376						
92008962	122652000						
92009790	122627004						
92008200	122627002						
114784692	122589000						
122148015	114784248						
92008100	114784200						
114784130	126693000						
114784064	122163000						
114784268	114784122						
122153000	114784378						
114784018	91490000						

CERTIFICATE

I, Carrie Lewellen, the City of Vancouver Treasurer hereby certify the following with respect to Local Improvement District No. 545 (the "District"):

- (1) The amount of the final assessment roll for the District is \$592,993.17.
- (2) The amount of prepayments of assessments in the District collected within the 30 day period permitted by law is \$281,158.99.

DATED: September 23, 2014.

CITY OF VANCOUVER, WASHINGTON

By

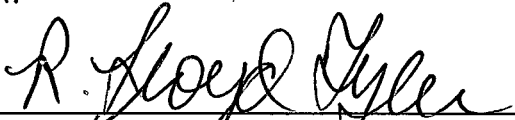


Carrie Lewellen, Treasurer

CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, do HEREBY CERTIFY that the attached is a true and correct copy of Ordinance No. M-4089, providing for the issuance of Bonds for Local Improvement District No. 545.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver

CITY OF VANCOUVER, WASHINGTON  
LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS, 2014

---

ORDINANCE NO. M-4689

AN ORDINANCE OF THE CITY OF VANCOUVER,  
WASHINGTON, PROVIDING FOR THE ISSUANCE AND  
SALE OF UP TO \$595,000 LOCAL IMPROVEMENT  
DISTRICT NO. 545 BONDS OF THE CITY; AND  
DELEGATING AUTHORITY TO APPROVE THE FINAL  
TERMS OF SAID BONDS.

APPROVED ON SEPTEMBER 8, 2014

PREPARED BY:

K&L GATES LLP  
Seattle, Washington

CITY OF VANCOUVER  
ORDINANCE NO. M-4669  
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\* This Table of Contents is provided for convenience only and is not a part of this ordinance.

08/25/14  
09/08/14

ORDINANCE NO. M-4089

AN ORDINANCE OF THE CITY OF VANCOUVER, WASHINGTON, PROVIDING FOR THE ISSUANCE AND SALE OF UP TO \$595,000 LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS OF THE CITY; AND DELEGATING AUTHORITY TO APPROVE THE FINAL TERMS OF SAID BONDS.

WHEREAS, by Ordinance No. M-4051, passed on May 20, 2013, the City Council (the "Council") of the City of Vancouver, Washington (the "City") established Local Improvement District No. 545 ("LID 545") to provide financing for the costs of street safety improvements within the LID 545; and

WHEREAS, by Ordinance No. M-4076, passed on June 2, 2014, the assessment roll for LID No. 545 was confirmed in the amount of \$592,993.17, payments for \$272,809.53 of which were made during the 30-day prepayment period; and

WHEREAS, to finance the unpaid balance of the assessment roll, the City wishes to issue its Local Improvement District No. 545 Bonds, 2014 (the "Bonds") in the principal amount of not to exceed \$595,0000;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY OF VANCOUVER, WASHINGTON as follows:

Section 1. Definitions and Interpretation of Terms.

(a) *Definitions.* As used in this ordinance, the following words shall have the following meanings:

**Assessments** means the assessments levied in LID 545 pursuant to Ordinance No. M-4076, which assessments are pledged to be paid into the Bond Fund, including installments thereof and any interest and penalties due or that may become due thereon.

**Beneficial Owner** means any person that has or shares the power, directly or indirectly to make investment decisions concerning ownership of any Bonds (including persons holding Bonds through nominees, depositories or other intermediaries).

**Bond Fund** means the City of Vancouver LID Fund 250 maintained pursuant to Section 10 of this ordinance.

**Bond Purchase Contract** means the contract for the purchase of the Bonds between the Underwriter and City, executed pursuant to Section 14 of this ordinance.

**Bond Register** means the registration books showing the name, address and tax identification number of each Registered Owner of the Bonds, maintained pursuant to Section 149(a) of the Code.

**Bond Registrar** means, initially, the fiscal agency of the State of Washington, for the purposes of registering and authenticating the Bonds, maintaining the Bond Register, effecting transfer of ownership of the Bonds and paying interest on and principal of the Bonds.

**Bonds** means the City of Vancouver, Washington Local Improvement District No. 545 Bonds, 2014 issued pursuant to this ordinance.

**Bond Year** means each one-year period that ends on the date selected by the City. The first and last Bond Years may be short periods. If no day is selected by the City before the earlier of the final maturity date of the Bonds or the date that is five years after the date of issuance of the Bonds, Bond Years end on each anniversary of the date of issue and on the final maturity date of the Bonds.

**City** means the City of Vancouver, Washington, a municipal corporation of the State of Washington.



**City Manager** means the person designated as the City Manager of the City, or any successor to the functions of the City Manager.

**Code** means the Internal Revenue Code of 1986, as amended, and shall include all applicable regulations and rulings relating thereto.

**Commission** means the Securities and Exchange Commission.

**Council** means the City Council as the general legislative authority of the City, as the same shall be duly and regularly constituted from time to time.

**DTC** means The Depository Trust Company, New York, New York, a limited purpose trust company organized under the laws of the State of New York, as depository for the Bonds pursuant to Section 4 hereof.

**Government Obligations** means those obligations now or hereafter defined as such in chapter 39.53 RCW.

**Guaranty Fund** means the Local Improvement Guaranty Fund of the City authorized and maintained pursuant to Ch. 35.54 RCW.

**Letter of Representations** means the blanket issuer letter of representations from the City to DTC.

**LID 545** means Local Improvement District No. 545 established pursuant to Ordinance No. M-4051 of the City passed on May 20, 2013.

**MSRB** means the Municipal Securities Rulemaking Board or any successor to its functions.

**Net Proceeds**, when used with reference with the Bonds, means the principal amount of the Bonds, plus accrued interest and original issue premium, if any, and less original issue discount, if any.

***Private Person*** means any natural person engaged in a trade or business or any trust, estate, partnership, association, company or corporation.

***Private Person Use*** means the use of property in a trade or business by a Private Person if such use is other than as a member of the general public. Private Person Use includes ownership of the property by the Private Person as well as other arrangements that transfer to the Private Person the actual or beneficial use of the property (such as a lease, management or incentive payment contract or other special arrangement) in such a manner as to set the Private Person apart from the general public. Use of property as a member of the general public includes attendance by the Private Person at municipal meetings or business rental of property to the Private Person on a day-to-day basis if the rental paid by such Private Person is the same as the rental paid by any Private Person who desires to rent the property. Use of property by nonprofit community groups or community recreational groups is not treated as Private Person Use if such use is incidental to the governmental uses of property, the property is made available for such use by all such community groups on an equal basis and such community groups are charged only a *de minimis* fee to cover custodial expenses.

***Project*** mean the capital projects described in Section 2 of this ordinance and incorporated herein by this reference.

***Project Fund*** means the “Transportation Capital Fund” as described in Section 8 of this ordinance.

***Registered Owner*** means the person named as the registered owner of a Bond in the Bond Register. For so long as the Bonds are held in book-entry only form, DTC shall be deemed to be the sole Registered Owner.

**Rule** means the Commission's Rule 15c2-12 under the Securities Exchange Act of 1934, as the same may be amended from time to time.

**Treasurer** means the Treasurer of the City or the person succeeding to the functions currently performed by the Treasurer.

**Underwriter** means Piper Jaffray & Co., Seattle, Washington.

(b) *Interpretation.* In this ordinance, unless the context otherwise requires:

(1) The terms "hereby," "hereof," "hereto," "herein," "hereunder" and any similar terms, as used in this ordinance, refer to this ordinance as a whole and not to any particular article, section, subdivision or clause hereof, and the term "hereafter" shall mean after, and the term "heretofore" shall mean before, the date of this ordinance;

(2) Words of the masculine gender shall mean and include correlative words of the feminine and neuter genders and words importing the singular number shall mean and include the plural number and vice versa;

(3) Words importing persons shall include firms, associations, partnerships (including limited partnerships), trusts, corporations and other legal entities, including public bodies, as well as natural persons;

(4) Any headings preceding the text of the several articles and sections of this ordinance, and any table of contents or marginal notes appended to copies hereof, shall be solely for convenience of reference and shall not constitute a part of this ordinance, nor shall they affect its meaning, construction or effect; and

(5) All references herein to "articles," "sections" and other subdivisions or clauses are to the corresponding articles, sections, subdivisions or clauses hereof.

Section 2.     Project. The Bonds will be used to pay and reimburse for the costs of certain street safety improvements at four rail crossings in the City as described in Ordinance No. M-4051 (the "Project").

Section 3.     Authorization of Bonds and Bond Details. For the purpose of paying part of the cost of the improvements constructed in LID 545, making a deposit to the Guaranty Fund, and paying costs of issuance of the Bonds, the City will issue its Local Improvement District No. 545 Bonds, 2014 (the "Bonds") in the principal amount of not to exceed \$595,000.

The Bonds will be dated the date of their delivery, will mature on September 1, 2036, will be in fully registered form, will be in denominations of \$5,000 each or any integral multiple thereof except for one bond that may be in an odd denomination, will be numbered in such manner and with any additional designation as the Bond Registrar deems necessary for the purposes of identification and control, and shall bear interest from their date, payable on September 1, 2015, and annually thereafter on the first day of each September and shall have principal payments on September 1 in the years and estimated principal amounts set forth and approved in the Bond Purchase Contract executed by the City Manager pursuant to Section 14 of this ordinance.

The Bonds are an obligation only of the Bond Fund and the Guaranty Fund and are not general obligations of the City.

Section 4.     Registration, Exchange and Payments.

(a)     *Bond Registrar/Bond Register.* The City hereby specifies and adopts the system of registration approved by the Washington State Finance Committee from time to time through the appointment of state fiscal agencies. The City shall cause a bond register to be maintained by the Bond Registrar. So long as any Bonds remain outstanding, the Bond Registrar shall make all

necessary provisions to permit the exchange or registration or transfer of Bonds at its principal corporate trust office. The Bond Registrar may be removed at any time at the option of the Treasurer upon prior notice to the Bond Registrar and a successor Bond Registrar appointed by the Treasurer. No resignation or removal of the Bond Registrar shall be effective until a successor shall have been appointed and until the successor Bond Registrar shall have accepted the duties of the Bond Registrar hereunder. The Bond Registrar is authorized, on behalf of the City, to authenticate and deliver Bonds transferred or exchanged in accordance with the provisions of such Bonds and this ordinance and to carry out all of the Bond Registrar's powers and duties under this ordinance. The Bond Registrar shall be responsible for its representations contained in the Certificate of Authentication of the Bonds.

(b) *Registered Ownership.* The City and the Bond Registrar, each in its discretion, may deem and treat the Registered Owner of each Bond as the absolute owner thereof for all purposes, and neither the City nor the Bond Registrar shall be affected by any notice to the contrary. Payment of any such Bond shall be made only as described in Section 4(h) hereof, but such Bond may be transferred as herein provided. All such payments made as described in Section 4(h) shall be valid and shall satisfy and discharge the liability of the City upon such Bond to the extent of the amount or amounts so paid.

(c) *DTC Acceptance/Letters of Representations.* The Bonds initially shall be held in fully immobilized form by DTC acting as depository. To induce DTC to accept the Bonds as eligible for deposit at DTC, the City has executed and delivered to DTC a Blanket Issuer Letter of Representations. Neither the City nor the Bond Registrar will have any responsibility or obligation to DTC participants or the persons for whom they act as nominees (or any successor depository) with respect to the Bonds in respect of the accuracy of any records maintained by

DTC (or any successor depository) or any DTC participant, the payment by DTC (or any successor depository) or any DTC participant of any amount in respect of the principal of or interest on Bonds, any notice which is permitted or required to be given to Registered Owners under this ordinance (except such notices as shall be required to be given by the City to the Bond Registrar or to DTC (or any successor depository)), or any consent given or other action taken by DTC (or any successor depository) as the Registered Owner. For so long as any Bonds are held in fully-immobilized form hereunder, DTC or its successor depository shall be deemed to be the Registered Owner for all purposes hereunder, and all references herein to the Registered Owners shall mean DTC (or any successor depository) or its nominee and shall not mean the owners of any beneficial interest in such Bonds.

If any Bond shall be duly presented for payment and funds have not been duly provided by the City on such applicable date, then interest shall continue to accrue thereafter on the unpaid principal thereof at the rate stated on such Bond until it is paid.

(d) *Use of Depository.*

(1) The Bonds shall be registered initially in the name of "Cede & Co.", as nominee of DTC, with one Bond maturing on each of the maturity dates for the Bonds in a denomination corresponding to the total principal therein designated to mature on such date. Registered ownership of such immobilized Bonds, or any portions thereof, may not thereafter be transferred except (A) to any successor of DTC or its nominee, provided that any such successor shall be qualified under any applicable laws to provide the service proposed to be provided by it; (B) to any substitute depository appointed by the Treasurer pursuant to subsection (2) below or such substitute depository's successor; or (C) to any person as provided in subsection (4) below.

(2) Upon the resignation of DTC or its successor (or any substitute depository or its successor) from its functions as depository or a determination by the Treasurer to discontinue the system of book entry transfers through DTC or its successor (or any substitute depository or its successor), the Treasurer may hereafter appoint a substitute depository. Any such substitute depository shall be qualified under any applicable laws to provide the services proposed to be provided by it.

(3) In the case of any transfer pursuant to clause (A) or (B) of subsection (1) above, the Bond Registrar shall, upon receipt of all outstanding Bonds, together with a written request on behalf of the Treasurer, issue a single new Bond for each maturity then outstanding, registered in the name of such successor or such substitute depository, or their nominees, as the case may be, all as specified in such written request of the Treasurer.

(4) In the event that (A) DTC or its successor (or substitute depository or its successor) resigns from its functions as depository, and no substitute depository can be obtained, or (B) the Treasurer determines that it is in the best interest of the beneficial owners of the Bonds that such owners be able to obtain such bonds in the form of Bond certificates, the ownership of such Bonds may then be transferred to any person or entity as herein provided, and shall no longer be held in fully-immobilized form. The Treasurer shall deliver a written request to the Bond Registrar, together with a supply of definitive Bonds, to issue Bonds as herein provided in any authorized denomination. Upon receipt by the Bond Registrar of all then outstanding Bonds together with a written request on behalf of the Treasurer to the Bond Registrar, new Bonds shall be issued in the appropriate denominations and registered in the names of such persons as are requested in such written request.



(e) *Registration of Transfer of Ownership or Exchange; Change in Denominations.*

The transfer of any Bond may be registered and Bonds may be exchanged, but no transfer of any such Bond shall be valid unless it is surrendered to the Bond Registrar with the assignment form appearing on such Bond duly executed by the Registered Owner or such Registered Owner's duly authorized agent in a manner satisfactory to the Bond Registrar. Upon such surrender, the Bond Registrar shall cancel the surrendered Bond and shall authenticate and deliver, without charge to the Registered Owner or transferee therefor, a new Bond (or Bonds at the option of the new Registered Owner) of the same date, maturity and interest rate and for the same aggregate principal amount in any authorized denomination, naming as Registered Owner the person or persons listed as the assignee on the assignment form appearing on the surrendered Bond, in exchange for such surrendered and cancelled Bond. Any Bond may be surrendered to the Bond Registrar and exchanged, without charge, for an equal aggregate principal amount of Bonds of the same date, maturity and interest rate, in any authorized denomination. The Bond Registrar shall not be obligated to register the transfer or to exchange any Bond during the 15 days preceding any interest payment or principal payment date any such Bond is to be redeemed.

(f) *Bond Registrar's Ownership of Bonds.* The Bond Registrar may become the Registered Owner of any Bond with the same rights it would have if it were not the Bond Registrar, and to the extent permitted by law, may act as depository for and permit any of its officers or directors to act as member of, or in any other capacity with respect to, any committee formed to protect the right of the Registered Owners of Bonds.

(g) *Registration Covenant.* The City covenants that, until all Bonds have been surrendered and canceled, it will maintain a system for recording the ownership of each Bond that complies with the provisions of Section 149 of the Code.

(h) *Place and Medium of Payment.* Both principal of and interest on the Bonds shall be payable in lawful money of the United States of America. Interest on the Bonds shall be calculated on the basis of a year of 360 days and twelve 30-day months. For so long as all Bonds are in fully immobilized form, payments of principal and interest thereon shall be made as provided in accordance with the operational arrangements of DTC referred to in the Letter of Representations. In the event that the Bonds are no longer in fully immobilized form, interest on the Bonds shall be paid by check or draft mailed to the Registered Owners at the addresses for such Registered Owners appearing on the Bond Register on the fifteenth day of the month preceding the interest payment date, or upon the written request of a Registered Owner of more than \$1,000,000 of Bonds (received by the Bond Registrar at least 15 days prior to the applicable payment date), such payment shall be made by the Bond Registrar by wire transfer to the account within the continental United States designated by the Registered Owner. Principal of the Bonds shall be payable upon presentation and surrender of such Bonds by the Registered Owners at the principal office of the Bond Registrar.

Section 5.      *Redemption Prior to Maturity and Purchase of Bonds.*

(a) *Mandatory Redemption.* Bonds shall be called for redemption prior to their scheduled maturity on each September 1, at a price of par, in increments of \$5,000 (except for one Bond in an odd denomination), whenever sufficient funds are available from Assessments in the Bond Fund over and above the amount necessary to make the payment of interest next accruing on the Bonds, in direct order of the estimated maturity schedule (CUSIP No.) shown in the Bond Purchase Contract.

(b) *Purchase of Bonds.* The City reserves the right to purchase any of the Bonds offered to it at any time at a price deemed reasonable by the Treasurer.

(c) *Selection of Bonds for Redemption.* For as long as the Bonds are held in book-entry only form, if fewer than the Bonds of an estimated maturity year and CUSIP number are going to be called for redemption, the particular Bonds to be redeemed shall be selected by DTC in accordance with its operational procedures as then in effect. If the Bonds are no longer held in uncertificated form, the selection of such Bonds to be redeemed shall be made as hereafter provided in this subsection (c). If the City redeems at any one time fewer than all of the Bonds having the same estimated maturity date (CUSIP No.), the particular Bonds or portions of Bonds of such maturity to be redeemed shall be selected by lot (or in such other manner determined by the Bond Registrar) in increments of \$5,000. In the case of a Bond of a denomination greater than \$5,000, the City and the Bond Registrar shall treat each Bond as representing such number of separate Bonds each in the denomination of \$5,000 as is obtained by dividing the actual principal amount of such Bond by \$5,000. In the event that only a portion of the principal sum of a Bond is redeemed, upon surrender of the such Bond at the principal office of the Bond Registrar there shall be issued to the Registered Owner, without charge therefor, for the then unredeemed balance of the principal sum thereof, at the option of the Registered Owner, a Bond or Bonds of like maturity and interest rate in any of the denominations herein authorized.

(d) *Notice of Redemption.*

(1) Official Notice. For so long as the Bonds are held in uncertificated form, notice of redemption (which notice may be conditional) shall be given in accordance with the operational arrangements of DTC as then in effect, and neither the City nor the Bond Registrar will provide any notice of redemption to any Beneficial Owners. Thereafter (if the Bonds are no longer held in uncertificated form), notice of redemption shall be given in the manner hereinafter provided. Unless waived by any owner of Bonds to be redeemed, official notice of any such

redemption (which redemption may be conditioned by the Bond Registrar on the receipt of sufficient funds for redemption or otherwise) shall be given by the Bond Registrar on behalf of the City by mailing a copy of an official redemption notice by first class mail at least 20 days and not more than 60 days prior to the date fixed for redemption to the Registered Owner of the Bond or Bonds to be redeemed at the address shown on the Register or at such other address as is furnished in writing by such Registered Owner to the Bond Registrar.

All official notices of redemption shall be dated and shall state:

- (A) the redemption date,
- (B) the redemption price,
- (C) if fewer than all outstanding Bonds are to be redeemed, the identification by series and maturity (and, in the case of partial redemption, the respective principal amounts) of the Bonds to be redeemed,
- (D) that on the redemption date the redemption price will become due and payable upon each such Bond or portion thereof called for redemption, and that interest thereon shall cease to accrue from and after said date, and
- (E) the place where such Bonds are to be surrendered for payment of the redemption price, which place of payment shall be the principal office of the Bond Registrar.

On or prior to any redemption date, the City shall deposit with the Bond Registrar an amount of money sufficient to pay the redemption price of all the Bonds or portions of Bonds which are to be redeemed on that date.

(2) Effect of Notice; Bonds Due. If an unconditional notice of redemption has been given as aforesaid, the Bonds or portions of Bonds so to be redeemed shall, on the redemption date, become due and payable at the redemption price therein specified, and from

and after such date such Bonds or portions of Bonds shall cease to bear interest. Upon surrender of such Bonds for redemption in accordance with said notice, such Bonds shall be paid by the Bond Registrar at the redemption price. Installments of interest due on or prior to the redemption date shall be payable as herein provided for payment of interest. All Bonds which have been redeemed shall be canceled and destroyed by the Bond Registrar and shall not be reissued.

(3) Additional Notice. In addition to the foregoing notice, further notice shall be given by the City as set out below, but no defect in said further notice nor any failure to give all or any portion of such further notice shall in any manner defeat the effectiveness of a call for redemption if notice thereof is given as above prescribed. Each further notice of redemption given hereunder shall contain the information required above for an official notice of redemption plus (A) the CUSIP numbers of all Bonds being redeemed; (B) the date of issue of the Bonds as originally issued; (C) the rate of interest borne by each Bond being redeemed; (D) the series and maturity date of each Bond being redeemed; and (E) any other descriptive information needed to identify accurately the Bonds being redeemed. Each further notice of redemption may be sent at least 25 days before the redemption date to each party entitled to receive notice pursuant to Section 15, and to the Underwriter and with such additional information as the City shall deem appropriate, but such mailings shall not be a condition precedent to the redemption of such Bonds.

(4) Amendment of Notice Provisions. The foregoing notice provisions of this Section 5, including but not limited to the information to be included in redemption notices and the persons designated to receive notices, may be amended by additions, deletions and changes

in order to maintain compliance with duly promulgated regulations and recommendations regarding notices of redemption of municipal securities.

Section 6.      Form of Bonds. The Bonds shall be in substantially the following form:

UNITED STATES OF AMERICA

NO. \_\_\_\_\_

\$ \_\_\_\_\_

STATE OF WASHINGTON

CITY OF VANCOUVER

LOCAL IMPROVEMENT DISTRICT NO. 545 BOND, 2014

INTEREST RATE:    %                      MATURITY DATE:                      CUSIP NO.:

REGISTERED OWNER:    CEDE & CO.

PRINCIPAL AMOUNT:

Laws of Washington 195, Chapter 7, RCW § 35.45.070 provides, in part, as follows:

Neither the holder nor owner of any bond, interest coupon, or warrant issued against a local improvement fund shall have any claim therefor against the city or town by which it is issued, except for payment from the special assessments made for the improvement for which the bond or warrant was issued and except also for payment from the local improvement guaranty fund of the city or town as to bonds issued after the creation of a local improvement guaranty fund of the city or town. The city or town shall not be liable to the holder or owner of any bond, interest coupon, or warrant for any loss to the local improvement guaranty fund occurring in the lawful operation thereof.

The City of Vancouver, Washington (the "City"), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns, on the Maturity Date identified above, the Principal Amount indicated above and to pay interest thereon from \_\_\_\_\_, 2014, or the most recent date to which interest has been paid or duly provided for until payment of this bond at the Interest Rate set forth above, payable on September 1, 2015, and annually thereafter on the first days of each succeeding September. Both principal of and interest on this bond are payable in lawful money of the United States of America. The fiscal agency of the State of Washington has been appointed by the City as the authenticating agent, paying agent and registrar for the bonds of this issue (the "Bond Registrar"). For so long as the bonds of this issue are held in fully immobilized form, payments of principal and interest thereon shall be made as provided in accordance with the operational arrangements of The Depository Trust Company ("DTC") referred to in the Blanket Issuer Letter of Representations (the "Letter of Representations") from the City to DTC.

The bonds of this issue are issued under and in accordance with the provisions of the Constitution and applicable statutes of the State of Washington and Ordinance No. M-\_\_\_\_\_ duly passed by the City Council on September 8, 2014 (the "Bond Ordinance"). Capitalized terms used in this bond have the meanings given such terms in the Bond Ordinance.

This bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Bond Ordinance until the Certificate of Authentication hereon shall have been manually signed by or on behalf of the Bond Registrar or its duly designated agent.

This bond is one of an authorized issue of bonds of like date, tenor, rate of interest and date of maturity, except as to number and amount in the aggregate principal amount of \$\_\_\_\_\_ and is issued pursuant to the Bond Ordinance for providing funds to pay the cost of street safety improvements constructed in Local Improvement District No. 545, make a deposit to the Guaranty Fund and to pay costs of issuance.

This bond is not a general obligation of the City. This bond is payable solely from the special fund of the City known as the "LID Fund 250" (the "Bond Fund") and from the City's Local Improvement Guaranty Fund. The City has irrevocably obligated and bound itself to pay into the Bond Fund all assessments levied within Local Improvement District No. 545.

This bond is subject to mandatory redemption at a price of par in advance of its scheduled maturity at the option of the City, in whole, or in part in increments of \$5,000 (except for the first prepayment which shall be in the minimum amount of \$\_\_\_\_\_, on any interest payment date, from Assessments available in the Bond Fund to pay the same over and above an amount sufficient for the payment of the interest next accruing on this bond and in accordance with the operational arrangements of DTC. This bond is not subject to optional redemption prior to its stated maturity.

The bonds of this issue have been designated by the City as "qualified tax-exempt obligations" for investment by financial institutions under Section 265(b) of the Code.

It is hereby certified that all acts, conditions and things required by the Constitution and statutes of the State of Washington to exist, to have happened, been done and performed precedent to and in the issuance of this bond and the bonds of this issue does not violate any constitutional, statutory or other limitation upon the amount of bonded indebtedness that the City may incur.





Section 7.     Execution of Bonds. The Bonds shall be executed on behalf of the City with the manual or facsimile signatures of the Mayor and City Clerk of the City and the seal of the City shall be impressed, imprinted or otherwise reproduced thereon.

Only such Bonds as shall bear thereon a Certificate of Authentication in the form hereinbefore recited, manually executed by the Bond Registrar, shall be valid or obligatory for any purpose or entitled to the benefits of this ordinance. Such Certificate of Authentication shall be conclusive evidence that the Bonds so authenticated have been duly executed, authenticated and delivered hereunder and are entitled to the benefits of this ordinance.

In case either of the officers who shall have executed the Bonds shall cease to be an officer or officers of the City before the Bonds so signed shall have been authenticated or delivered by the Bond Registrar, or issued by the City, such Bonds may nevertheless be authenticated, delivered and issued and upon such authentication, delivery and issuance, shall be as binding upon the City as though those who signed the same had continued to be such officers of the City. Any Bond may be signed and attested on behalf of the City by such persons who at the date of the actual execution of such Bond, are the proper officers of the City, although at the original date of such Bond any such person shall not have been such officer of the City.

Section 8.     Application of Bond Proceeds. A portion of the proceeds of the Bonds shall be deposited into the Guaranty Fund sufficient, together with other available funds in the Guaranty Fund, to equal at least 10% of the principal amount of the Bonds. The City has heretofore established a fund designated the "Transportation Capital Fund" (the "Project Fund") into which the remaining portion of the proceeds of the Bonds shall be deposited. Money on hand in the Project Fund shall be used to pay or reimburse the costs of the Project and pay costs of issuance of the Bonds. The Treasurer may invest money in the Project Fund in legal

investments for City funds. Earnings on such investments shall accrue to the benefit of the fund earning such interest. Any part of the proceeds of the Bonds remaining in the Project Fund after all costs of the Project have been paid (including costs of issuance) may be used for any capital purpose of the City or may be transferred to the Bond Fund.

Section 9.     Tax Covenants. The City covenants that it will not take or permit to be taken on its behalf any action that would adversely affect the exemption from federal income taxation of the interest on the Bonds and will take or require to be taken such acts as may reasonably be within its ability and as may from time to time be required under applicable law to continue the exemption from federal income taxation of the interest on the Bonds.

(a)     *Arbitrage Covenant.* Without limiting the generality of the foregoing, the City covenants that it will not take any action or fail to take any action with respect to the proceeds of sale of the Bonds or any other funds of the City which may be deemed to be proceeds of the Bonds pursuant to Section 148 of the Code and the regulations promulgated thereunder which, if such use had been reasonably expected on the dates of delivery of the Bonds to the initial purchasers thereof, would have caused the Bonds to be treated as “arbitrage bonds” within the meaning of such term as used in Section 148 of the Code.

The City represents that it has not been notified of any listing or proposed listing by the Internal Revenue Service to the effect that it is an issuer whose arbitrage certifications may not be relied upon. The City will comply with the requirements of Section 148 of the Code and the applicable regulations thereunder throughout the term of the Bonds.

(b)     *Private Person Use Limitation for Bonds.* The City covenants that for as long as the Bonds are outstanding, it will not permit:

(1) More than 10% of the Net Proceeds of the Bonds to be allocated to any Private Person Use; and

(2) More than 10% of the principal or interest payments on the Bonds in a Bond Year to be directly or indirectly: (A) secured by any interest in property used or to be used for any Private Person Use or secured by payments in respect of property used or to be used for any Private Person Use, or (B) derived from payments (whether or not made to the City) in respect of property, or borrowed money, used or to be used for any Private Person Use.

The City further covenants that, if:

(3) More than five percent of the Net Proceeds of the Bonds are allocable to any Private Person Use; and

(4) More than five percent of the principal or interest payments on the Bonds in a Bond Year are (under the terms of this ordinance or any underlying arrangement) directly or indirectly:

(A) secured by any interest in property used or to be used for any Private Person Use or secured by payments in respect of property used or to be used for any Private Person Use, or

(B) derived from payments (whether or not made to the City) in respect of property, or borrowed money, used or to be used for any Private Person Use, then, (i) any Private Person Use of the Project described in subsection (3) hereof or Private Person Use payments described in subsection (4) hereof that is in excess of the five percent limitations described in such subsections (3) or (4) will be for a Private Person Use that is related to the state or local governmental use of the Project funded by the proceeds of the Bonds, and (ii) any Private Person Use will not exceed the amount of Net Proceeds of the Bonds allocable to the

state or local governmental use portion of the Project(s) to which the Private Person Use of such portion of the Project funded by the proceeds of the Bonds relate. The City further covenants that it will comply with any limitations on the use of the Project funded by the proceeds of the Bonds by other than state and local governmental users that are necessary, in the opinion of its bond counsel, to preserve the tax exemption of the interest on the Bonds. The covenants of this section are specified solely to assure the continued exemption from regular income taxation of the interest on the Bonds.

(c) *Modification of Tax Covenants.* The covenants of this section are specified solely to assure the continued exemption from regular income taxation of the interest on the Bonds. To that end, the provisions of this section may be modified or eliminated without any requirement for formal amendment thereof upon receipt of an opinion of the City's bond counsel that such modification or elimination will not adversely affect the tax exemption of interest on any Bonds.

(d) *Designation under Section 265(b).* The City hereby designates the Bonds as "qualified tax-exempt obligations" for investment by financial institutions under Section 265(b)(3) of the Code.

Section 10. Bond Fund and Security for Bonds. The City currently maintains a fund to be used for the payment of debt service on all local improvement district bonds, designated as the "LID Fund 250" (the "Bond Fund") which fund is a trust fund and shall be drawn upon only for the payment of the principal of and interest on the Bonds. The Bonds shall be obligations only of the Bond Fund and the Guaranty Fund and are not general obligations of the City.

The City hereby covenants and agrees that all Assessments shall be deposited in the Bond Fund. The City further covenants and agrees to foreclose assessment liens on all delinquent Assessments at the earliest opportunity available under state law and ordinances of the City, to

pursue those foreclosure actions diligently, and to deposit promptly into the Bond Fund or the Guaranty Fund, as applicable, the sale proceeds and all other payments received as a result of such foreclosure actions.

Section 11. Payment of Assessments. The City has heretofore levied Assessments payable into the Bond Fund in the total amount of \$592,993.17, payments for \$272,809.53 of which have been made prior to the passage of this ordinance. The remaining \$320,183.64 of the levied Assessments are payable in 20 equal annual installments, due and payable on each June 30 commencing on June 30, 2015, together with interest and penalties thereon in the manner and at the times specified in Ordinance No. M-4076. The balance of Assessments remaining unpaid at the end of the prepayment period shall bear interest at a per annum rate of 0.5% higher than the interest rate on the Bonds.

Section 12. Guaranty Fund. The City has established a special fund called the Local Improvement Guaranty Fund (the "Guaranty Fund") pursuant to Chap. 35.54 RCW. The balance on hand in the Guaranty Fund, as of December 31, 2013, was \$1,119.42, and the City has no outstanding local improvement bonds. On or prior to the date of issuance of the Bonds, the City shall cause the balance on hand in the Guaranty Fund to be at least equal to 10% of all local improvement bonds then outstanding, including the Bonds.

The City covenants and agrees that if, after the issuance of the Bonds, the City issues additional local improvement bonds, notes or warrants having a claim on the Guaranty Fund, the City shall deposit on the day of issuance thereof an amount such that the total amount on deposit in the Guaranty Fund shall be at least equal to 10% of all bonds, notes or warrants then outstanding having a claim on the Guaranty Fund. The City further covenants and agrees to include in its annual budget provision for the levying of ad valorem property taxes to the fullest

extent permitted under law to satisfy the obligations of the Guaranty Fund under this ordinance and the Bonds.

Section 13. Defeasance. In the event that the City, in order to effect the payment, retirement or redemption of any Bond, sets aside in the Bond Fund or in another special account, cash or noncallable Government Obligations, or any combination of cash and/or noncallable Government Obligations, in amounts and maturities which, together with the known earned income therefrom, are sufficient to redeem or pay and retire such Bond in accordance with its terms and to pay when due the interest and redemption premium, if any, thereon, and such cash and/or noncallable Government Obligations are irrevocably set aside and pledged for such purpose, then no further payments need be made into the Bond Fund for the payment of the principal of and interest on such Bond. The owner of a Bond so provided for shall cease to be entitled to any lien, benefit or security of this ordinance except the right to receive payment of principal, premium, if any, and interest from the Bond Fund or such special account, and such Bond shall be deemed to be not outstanding under this ordinance.

The City shall give written notice of defeasance to the owners of all Bonds so provided.

Section 14. Sale of Bonds. The Bonds shall be sold at negotiated sale to the Underwriter pursuant to the terms of the Bond Purchase Contract. The City Manager is hereby authorized to negotiate terms for the purchase of the Bonds and execute the Bond Purchase Contract, with such terms as are approved by him pursuant to this section and consistent with this ordinance. The Underwriter has advised the Council that market conditions are fluctuating and, as a result, the most favorable market conditions may occur on a day other than a regular meeting date of the Council. The Council has determined that it would be in the best interest of the City to delegate to the City Manager for a limited time the authority to approve the final interest rate, aggregate



principal amount, estimated principal amounts of each principal payment of the Bond and redemption rights. The City Manager is hereby authorized to approve the final interest rate, aggregate principal amount, estimated principal payments and redemption rights for the Bonds of each series in the manner provided hereafter so long as (a) the aggregate principal amount of the Bonds does not exceed \$595,000; and (b) the true interest cost for the Bonds (in the aggregate) does not exceed 6.5%.

In determining the final interest rate, aggregate principal amounts, estimated principal maturities and redemption rights, the City Manager, in consultation with City staff, shall take into account those factors that, in his judgment, will result in the lowest true interest cost on the Bonds to their maturity, including, but not limited to current financial market conditions and current interest rates for obligations comparable in tenor and quality to the Bonds. Subject to the terms and conditions set forth in this Section 14, the City Manager is hereby authorized to execute the final form of the Bond Purchase Contract, upon the City Manager's approval of the final interest rates, aggregate principal amount, estimated principal maturities and redemption rights set forth therein. Following the execution of the Bond Purchase Contract, the City Manager shall provide a report to the Council, describing the final terms of the Bonds approved pursuant to the authority delegated in this section. The authority granted to the City Manager by this Section 14 shall expire 45 days after the date of approval of this ordinance. If a Bond Purchase Contract for the Bonds has not been executed within 45 days after the date of final approval of this ordinance, the authorization for the issuance of the Bonds shall be rescinded, and the Bonds shall not be issued nor their sale approved unless such Bonds shall have been re-authorized by ordinance of the Council. The ordinance re-authorizing the issuance and sale of such Bonds may be in the form of a new ordinance repealing this ordinance in whole or in part or

may be in the form of an amendatory ordinance approving a bond purchase contract or establishing terms and conditions for the authority delegated under this Section 14.

Upon the passage and approval of this ordinance, the proper officials of the City including the City Manager, are authorized and directed to undertake all action necessary for the prompt execution and delivery of the Bonds to the Underwriter thereof and further to execute all closing certificates and documents required to effect the closing and delivery of the Bonds in accordance with the terms of the Bond Purchase Contract.

The Treasurer is authorized to ratify and to approve for purposes of the Rule, on behalf of the City, the Official Statement (and any Preliminary Official Statement) (both as defined in the Bond Purchase Contract) relating to the issuance and sale of the Bonds and the distribution of the Official Statement pursuant thereto with such changes, if any, as may be deemed by her to be appropriate. The preliminary Official Statement for the Bonds is hereby deemed final for the purposes of the Rule.

Section 15. No Undertaking to Provide Ongoing Disclosure. The City is exempt from the ongoing disclosure requirements of Securities and Exchange Commission Rule 15c2-12 by reason of the exemption set forth in subsection (d)(i) of that rule with respect to the issuance of securities in the principal amount of \$1,000,000 or less.

Section 16. Lost, Stolen or Destroyed Bonds. In case any Bond or Bonds shall be lost, stolen or destroyed, the Bond Registrar may execute and deliver a new Bond or Bonds of like date, number and tenor to the Registered Owner thereof upon the Registered Owner's paying the expenses and charges of the City and the Bond Registrar in connection therewith and upon his/her filing with the City evidence satisfactory to the City that such Bond was actually lost,

stolen or destroyed and of his/her ownership thereof, and upon furnishing the City and/or the Bond Registrar with indemnity satisfactory to the City and the Bond Registrar.

Section 17.    Severability. If any one or more of the covenants or agreements provided in this ordinance to be performed on the part of the City shall be declared by any court of competent jurisdiction to be contrary to law, then such covenant or covenants, agreement or agreements, shall be null and void and shall be deemed separable from the remaining covenants and agreements of this ordinance and shall in no way affect the validity of the other provisions of this ordinance or of the Bonds.

Section 18. Effective Date. This ordinance shall become effective immediately upon its adoption.

ADOPTED by the City Council of the City of Vancouver, Washington, at a regular meeting thereof held this 8th day of September, 2014.

Read first time: August 25, 2014

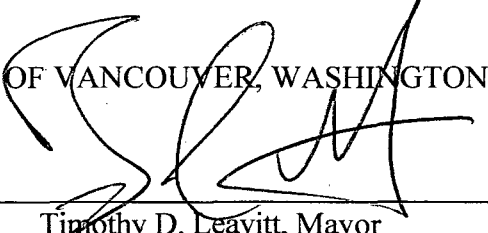
Ayes:	<u>7</u>	Councilmembers	Topper, McEnemy - Ggle, Turley, Hansen, Burkman, Smith, Mayor Leavitt
Nays:	<u>0</u>	Councilmembers	
Absent:	<u>0</u>	Councilmembers	

Read second time: September 8, 2014

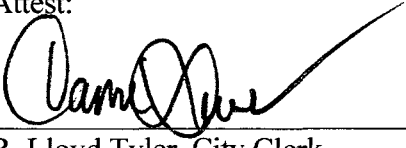
PASSED by the following vote:

Ayes:	<u>7</u>	Councilmembers	Topper, McEnemy - Ggle, Turley, Hansen, Burkman, Smith, Mayor Leavitt
Nays:	<u>0</u>	Councilmembers	
Absent:	<u>0</u>	Councilmembers	

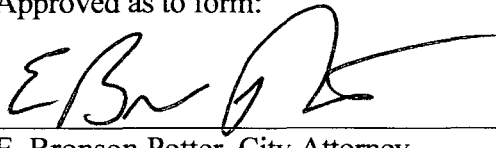
SIGNED this 8th day of September, 2014.

CITY OF VANCOUVER, WASHINGTON  
  
\_\_\_\_\_  
Timothy D. Leavitt, Mayor

Attest:

  
\_\_\_\_\_  
R. Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk

Approved as to form:

  
\_\_\_\_\_  
E. Bronson Potter, City Attorney

SUMMARY

ORDINANCE NO. M-4089

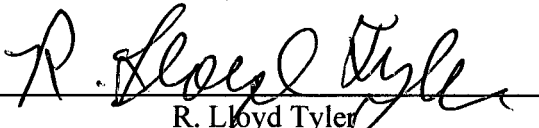
AN ORDINANCE OF THE CITY OF VANCOUVER,  
WASHINGTON, PROVIDING FOR THE ISSUANCE AND  
SALE OF UP TO \$595,000 LOCAL IMPROVEMENT  
DISTRICT NO. 545 BONDS OF THE CITY; AND  
DELEGATING AUTHORITY TO APPROVE THE FINAL  
TERMS OF SAID BONDS.

The full text of this ordinance will be mailed upon request. Contact Raelyn McJilton, Records Officer at 487-8711, or via [www.cityofvancouver.us](http://www.cityofvancouver.us) (Go to City Government and Public Records).

CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is a full, true and correct copy of the excerpts from the minutes of the meeting of City Council held on August 25, 2014, which reflects the first reading of Ordinance No. M-4089.

DATED as of this 23rd day of September, 2014.

  
R. Lloyd Tyler  
City Clerk, City of Vancouver



## CITY OF VANCOUVER • WASHINGTON

Vancouver City Hall – Council Chambers – 415 W. 6<sup>th</sup> Street  
PO Box 1995 – Vancouver, Washington 98668-1995  
[www.cityofvancouver.us](http://www.cityofvancouver.us)

Timothy D. Leavitt, Mayor

Larry J. Smith • Jack Burkman • Bart Hansen • Bill Turlay • Anne McEnery-Ogle • Alishia Topper

### ***Vancouver City Council Minutes – August 25, 2014***

#### **WORKSHOPS** (City Council Chambers)

**4:00-5:00 p.m.**

##### **VANCOUVER POLICE DEPARTMENT INITIATIVES UPDATE**

Council met with Vancouver Police Chief James McElvain.

##### **Summary**

*Police Chief McElvain briefed Council on his efforts since being hired to lead the department eight months ago and provided status update on specific internal department initiatives. (James McElvain, 487-7473)*

**5:00-6:00 p.m.**

##### **FACILITIES INVESTMENT INITIATIVE**

Council met with Tim Haldeman, General Services Director, and Shannon Turk, Management Analyst.

##### **Summary**

*Staff provided Council with an overview the City's proposed 20-year capital investment plan and a proposed implementation plan for investing in specific assets. (Tim Haldeman, 487-8495; Shannon Turk, 487-8707)*

#### **COUNCIL CONSENT MEETING** (City Council Chambers).

##### **PLEDGE OF ALLEGIANCE**

##### **CALL TO ORDER AND ROLL CALL**

The consent meeting of the Vancouver City Council was called to order at 6:30 p.m. by Mayor Timothy Leavitt in the Council Chambers of City Hall, 415 W. 6th Street, Vancouver, Washington.

**Present:** Councilmembers Topper, McEnery-Ogle, Turlay, Hansen, Burkman, Smith, Mayor Leavitt

**Absent:** None



**CITIZEN COMMUNICATION (ITEMS 1-6)**

Mayor Leavitt opened Citizen Communication and, receiving no testimony, closed Citizen Communication.

**CONSENT AGENDA (ITEMS 1-4)**

Council requested Item 4 be pulled from the Consent Agenda for separate consideration.

**Motion** by Councilmember Smith, seconded by Councilmember McEnery-Ogle, and carried unanimously to approve Items 1-3 and 5-6 of the Consent Agenda.

**1. AWARD OF MAINTENANCE CONTRACT FOR ON-CALL AUDIO-VIDEO SYSTEMS NEW INSTALLATION AND MAINTENANCE SERVICES, PER BID #14-10**  
(Staff Report 104-14)

**Summary**

*The City of Vancouver's Facilities Division and CVTV contracts for maintenance and installation of audio-video systems. The City's current audio-video engineering contract will expire on September 15, 2014.*

*The City requested competitive bids for on-call audio-video systems new installation and maintenance services on July 11, 2014. On July 29, 2014, the City received one bid for the subject project. The City intends to execute the contract for five years.*

*Because the service is used on an on-call basis as needed, budgetary impact will vary based on utilization. The past few years, the City has spent in the range of \$50,000 - \$60,000 annually on these services. It is anticipated that expenses for these services for this contract will be incurred in the range of \$80,000 - \$100,000 annually, with the total contract amount not to exceed \$400,000. Funding for this service has been allocated in each user Department's respective budget under operating and maintenance.*

**Motion** awarded a contract to CompView, Inc., of Beaverton, Oregon, for audio-video systems new installation and maintenance services on an on-call basis at a total contract amount not to exceed \$400,000 over the five-year term of the contract. (Jim Demmon, Video Services Manager, 487-8706)

**2. INTERLOCAL AGREEMENT WITH CLARK COLLEGE REGARDING PARKS AND RECREATION SWIMMING FACILITIES**  
(Staff Report 105-14)

**Summary**

*The City of Vancouver provides lifeguards and educational swim class time for the Clark College Physical Education Program. The Interlocal agreement will provide the use of Vancouver Parks and Recreation aquatics facilities or other pool locations for Clark College's swimming programs for their students during scheduled Clark College swim times and continue to offer swim classes that will provide an excellent*

**Council Consent Meeting MINUTES**

**August 25, 2014**

**Page 3 of 6**

*opportunity to educate students in water safety. Clark College shall compensate the City of Vancouver at the agreed upon rates outlined in Exhibit A, Section 6 of the agreement.*

**Motion** authorized the City Manager or his designee to sign an interlocal agreement between the City of Vancouver and Clark College for the use of Vancouver Parks and Recreation aquatics facilities or other pool locations for Clark College's swimming programs for their students. *(Andy Meade, Recreation Facility Manager, 487-7098; Debra Quinn, Assistant City Attorney, 487-8517)*

**3. CHANGES IN PROJECT FUNDING FOR THE 2012, 2013 AND 2014 ACTION PLANS FOR CDBG AND HOME INVESTMENT PARTNERSHIP PROGRAMS**  
**(Staff Report 106-14)**

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** relating to the City's Community Development Block Grant (CDBG) and HOME Investment Partnerships amending the 2012, 2013 and 2014 Annual Action Plans; providing for an effective date.

**Summary**

*Following the 2014 Action Plan Ordinance adoption, the City CDBG/HOME Program received requests to cancel certain projects, which allowed for the redistribution of committed funding to new and existing projects. The City also received additional funding through loan payoffs.*

*The approved Citizen Participation Plan requires that a public hearing be conducted on substantial amendments to the Action Plan with a minimum 30-day notice allowing for public comment. The 30-day notice for the Action Plan was advertised on August 5, 2014. The Public Hearing is scheduled for Monday, September 8, 2014.*

**Motion** approved the ordinance on first reading, setting the date of second reading and public hearing for Monday, September 8, 2014. *(Peggy Sheehan, Community Development Programs Manager, 487-7952)*

**4. PARKING CODE PROJECT – PHASE I RESTRUCTURE**  
**(Staff Report 107-14)**

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** relating to on-street parking and off-street parking in City owned parking facilities; adopting a new title, "Title 9A – PARKING", addressing parking administration, parking districts and zones, on-street parking, off-street municipal parking lots, parking permits, special parking uses of the right-of-way, parking rates and fees, and parking violations; repealing certain section of chapters of VMC 2.60, 9.61, 9.64, 9.66, 9.68, 9.96 and 9.98; providing for severability; providing a savings clause; and prescribing an effective date.

**Council Consent Meeting MINUTES**

**August 25, 2014**

**Page 4 of 6**

**Summary**

*The City's current parking code sections have evolved over numerous years with a patchwork of changes addressing individual issues. This has resulted in some of the parking code sections being redundant, outdated, and confusing for both citizens and city staff. The VMC also contains out-of-date references to the State of Washington Model Traffic Ordinance and the Revised Codes of Washington.*

Councilmember Topper noted that under the section regarding penalties for violation there was a discrepancy between the fee schedules. Mr. Merrill stated that was an error and staff would correct the information.

Councilmember Topper also asked staff to consider using a parking district to include overnight parking in the Hough Neighborhood extending to 23<sup>rd</sup> Street in light of a new apartment complex in Uptown Village and an increased impact to that neighborhood.

**Motion** by Councilmember Hansen, seconded by Councilmember Topper, and carried unanimously to approve the ordinance on first reading, setting the date of second reading and public hearing for Monday, September 8, 2014. *(Jennifer Campos, Planner, 487-7728; Mike Merrill, Parking Services Manager, 487-8658; Alison Chinn, Assistant City Attorney, 487-8504)*

**5. YEAR 2014 LOCAL IMPROVEMENT DISTRICT (LID) No. 545 BONDS**  
**(Staff Report 108-14)**

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** of the City of Vancouver, Washington, providing for the issuance and sale of up to \$595,000 Local Improvement District No. 545 bonds of the City; and delegating authority to approve the final terms of said bonds.

**Summary**

*On May 20, 2013, Council established LID 545 for the Eastside Train Horn Noise Quiet Zone Assessment to provide financing for the costs of street safety improvements within the LID. On June 2, 2014, the assessment roll for LID 545 was confirmed by Council in the amount of \$592,993.17. Between July 17, 2014 and August 18, 2014 the City received prepayments from citizens in the LID district totaling \$272,809.53. Property owners in this assessment area were made aware early on in the process that they could either prepay the assessment during the prepayment period, after Council authorized the assessment roll; or, elect to finance the assessment over 20 years, with annual assessments estimated to range between \$45 per year in Tier 3, \$106 per year in Tier 2, and \$152 per year in Tier 1.*

*In order to finance the unpaid balance of the assessment roll, the City will need to issue the 2014 LID bonds in a principal balance not to exceed \$595,000. The actual size of the bond issue will be equal to the value of the assessment roll, less any pre-payments. The interest rate on the LID will not exceed 6.5%. The actual interest rate will depend on market conditions at the time of the bond sale.*

*Bond proceeds will be deposited in the Transportation Capital Fund to reimburse the City for expenses incurred for the capital improvements, and to fund the LID Guaranty Fund, which is equal to 10% of the par amount of LID bonds issued. The Guaranty Fund is a reserve fund available to pay debt service if property owners default on the repayment of their assessments; however, to mitigate the possibility of defaults on payments of the LID assessment, the City will place liens on the property for each parcel that did not elect to prepay the assessment. The City will invoice the property owners in the assessment area annually. Payments will be due by June 30 of each year, commencing on June 30, 2015, until the assessments are paid off. Payments received from citizens for the assessments will be deposited into the LID Bond Fund 250, which will be used for the annual debt service payments on this LID bond issue. Citizens in the LID can always payoff the LID assessment at any time with no penalties, however, interest will be payable to the next annual debt service date.*

*Council approval of the bond Ordinance will allow the City to move forward with the LID bond issue. The budget appropriation for the transaction was partially included in the 2014 spring supplemental. There could be a budget appropriation request in the year-end cleanup budget to transfer money received from prepayments to the Transportation Capital fund for reimbursement of prior expenses incurred with this project. The appropriation for the annual debt service payments will be part of the 2015/2016 budget appropriation.*

**Motion** approved the ordinance on first reading, setting the date of second reading and public hearing for Monday, September 8, 2014. (Carrie Lewellen, City Treasurer, 487-8482; Dan Swensen, Engineering and Construction Services Manager, 487-7754)

**6. APPROVAL OF CLAIM VOUCHERS FOR AUGUST 25, 2014**

**Motion** approved claim vouchers for August 25, 2014, in the amount of \$1,966,371.21.

**CITIZEN FORUM**

Mayor Leavitt opened the Citizen Forum and received the following testimony:

- Shea Michael Anderson, Vancouver, recommended the Council consider an overnight parking district that extends into the Shumway and Hudson's Bay neighborhoods.

There being no further testimony, Mayor Leavitt closed the Citizen Forum.

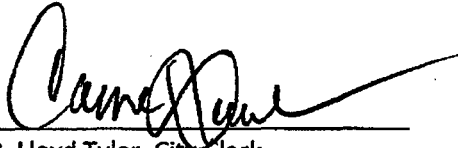
**ADJOURNMENT**

6:37 P.M.

  
\_\_\_\_\_  
Timothy D. Leavitt, Mayor

**Council Consent Meeting MINUTES**  
**August 25, 2014**  
**Page 6 of 6**

Attest:



R. Lloyd Tyler, City Clerk

By: Carrie Lewellen, Deputy City Clerk

Meetings of the Vancouver City Council are electronically recorded on audio and videotapes. The audio tapes are kept on file in the office of the City Clerk for a period of six years.

To request other formats, please contact:

City Manager's Office

(360) 487-8600 | WA Relay: 711


[Amanda.Delapena@cityofvancouver.us](mailto:Amanda.Delapena@cityofvancouver.us)



CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is a full, true and correct copy of the excerpts from the minutes of the meeting of City Council held on September 8, 2014, which reflects the second reading and passage of Ordinance No. M-4089.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver



# CITY OF VANCOUVER • WASHINGTON

Vancouver City Hall – Council Chambers – 415 W. 6<sup>th</sup> Street

PO Box 1995 – Vancouver, Washington 98668-1995

[www.cityofvancouver.us](http://www.cityofvancouver.us)

Timothy D. Leavitt, Mayor

Larry J. Smith • Jack Burkman • Bart Hansen • Bill Turlay • Anne McEnerny-Ogle • Alishia Topper

## ***Vancouver City Council Minutes – September 8, 2014***

### **WORKSHOPS** (City Council Chambers)

Mayor Leavitt was absent from workshops. Mayor Pro Tem Larry Smith presided over workshops.

#### **4:00-5:00 p.m.                    TRAFFIC CALMING PROGRAM UPDATE**

Council met with Jennifer Campos, Senior Planner; Brooke Porter, Public Works Outreach Coordinator; Ross Montgomery, Neighborhood Traffic Safety Alliance (NTSA) Chairman; and Esther Schrader, NTSA Board Member.

#### **Summary**

*City staff and representatives from the Neighborhood Traffic Safety Alliance provided Council with an overview of the NTSA's traffic calming program and reported on recent and upcoming projects. (Jennifer Campos, 487-7728)*

#### **5:00-5:30 p.m.                    2013 CONSOLIDATED ANNUAL PERFORMANCE EVALUATION REPORT (CAPER) FOR CDBG AND HOME PROGRAMS**

Council met with Peggy Sheehan, Community Development Programs Manager, and Bryan Monroe, Associate Planner.

#### **Summary**

*Community Development staff briefed Council on the 2013 CAPER in advance of authorization to submit the annual report to HUD. (Peggy Sheehan, 487-7952; Bryan Monroe, 487-7958)*

#### **5:30-6:15 p.m.                    EXECUTIVE SESSION RE: LABOR NEGOTIATION STRATEGY; PENDING LITIGATION; DISPOSITION OF REAL ESTATE**

### **REGULAR COUNCIL MEETING** (City Council Chambers)

#### **PLEDGE OF ALLEGIANCE**

#### **CALL TO ORDER AND ROLL CALL**

The regular meeting of the Vancouver City Council was called to order at 7:02 p.m. by Mayor Timothy Leavitt in the Council Chambers of City Hall, 415 W. 6th Street, Vancouver, Washington.



**Council Regular Meeting MINUTES**  
**September 8, 2014**  
**Page 2 of 10**

**Present:** Councilmembers Topper, McEnerny-Ogle, Turlay, Hansen, Burkman, Smith, Mayor Leavitt  
**Absent:** None

**APPROVAL OF MINUTES OF AUGUST 18, 2014**

**Motion** by Councilmember Smith, seconded by Councilmember McEnerny-Ogle, and carried unanimously, with Mayor Leavitt abstaining, to approve the meeting minutes of August 18, 2014.

**APPROVAL OF MINUTES OF AUGUST 25, 2014**

**Motion** by Councilmember Smith, seconded by Councilmember McEnerny-Ogle, and carried unanimously to approve the meeting minutes of August 25, 2014.

**PROCLAMATION: CONSTITUTION WEEK**

Mayor Leavitt read and presented a proclamation to Louise Dykes, Vice Regent for the Fort Vancouver Chapter of the Daughters of the American Revolution, proclaiming September 17-23, 2014, as Constitution Week.

Mayor Leavitt recognized one Boy Scout from Troop 324 in attendance at the meeting.

**CITIZEN COMMUNICATION (ITEMS 1-6)**

Mayor Leavitt opened Citizen Communication and, receiving no testimony, closed Citizen Communication.

**CONSENT AGENDA (ITEMS 1-6)**

**Motion** by Councilmember Smith, seconded by Councilmember Burkman, and carried unanimously to approve the Consent Agenda.

**1. NE 49TH STREET AND 40TH AVENUE VICINITY WATER MAIN REPLACEMENT, CONSTRUCTION ACCEPTANCE AND RELEASE OF RETAINAGE**  
(Staff Report 109-14)

**Summary**

*Halme Excavating Inc. of Battle Ground, Washington, has completed construction of approximately 2,400 linear feet of 8-inch diameter water mains with fire hydrants and services. The project eliminated smaller diameter and leak-prone water mains, which were maintenance intensive and not up to current, new construction standards. Coordination with the County allowed for this project to be completed prior to their 2014 repaving project, which will repave the roadways in the project area over the newly installed water mains.*

*The work was completed satisfactorily in accordance with the plans and specifications. Contract costs are summarized below.*

<b><i>TOTAL CONTRACT COSTS</i></b>	
Labor, Equipment and Material	\$338,797.70
Sales Tax	\$28,459.01
Total	\$367,256.71
Retainage	\$16,939.89

*The original contract amount, including sales tax was \$401,482.16. The final project cost was \$367,256.71, which is \$34,225.45 (8.5%) less than the original contracted amount. The difference between the original contract amount and the final contract amount can be attributed to the County reducing typical pavement restoration requirements, as their current 2014 repaving project will provide full street restoration of the project area. The difference can also be attributed to typical variances in unit prices and/or quantities encountered during construction.*

*The funds for this project have been budgeted in the Water Construction Fund, 2013-2014 Capital Budget.*

**Motion** accepted the facilities as constructed by Halme Excavating of Battle Ground, Washington, and authorize release of the retainage, subject to receipt of all documentation required by law. (Tyler Clary, Water Engineering Program Manager, 487-7169)

**2. BID AWARD FOR STREET SIGNS AND POSTS, PER BID #ITB 14-09**  
(Staff Report 110-14)

**Summary**

*On August 12, 2014, the City received 2 bids for the subject project. The bids ranged between \$170,000/year and \$196,000/year. The bid allows for up to four (4) one-year extensions to the contract for a maximum of five (5) years. The low bidder was responsive. The bids are as follows:*

<b><u>SUMMARY OF BIDS</u></b>	
<b>BIDDER</b>	<b>AMOUNT</b>
Zumar Industries, Tacoma, WA	\$170,621.60
Traffic Safety Supply, Portland, OR	\$196,156.47
Engineers' Estimate	\$160,000/year

*The materials will be funded as part of the Streets and Signs Operation's annual, on-going maintenance budget. Sufficient funds are available to purchase any needed materials from this bid.*

**Motion** awarded a commodities contract for Street Signs and Posts to the lowest responsive and responsible bidder, Zumar Industries of Tacoma, Washington, for approximately \$170,621.46 per year, which includes Washington State sales tax. The value of this contract over a five-year period will be approximately \$700,000. *(Ryan Miles, Operations Superintendent, 487-7708)*

### **3. DEFERRED COMPENSATION PLAN FOR IAFF LOCAL 452 - SUPPRESSION PERSONNEL** (Staff Report 111-14)

**A RESOLUTION** allowing for the City of Vancouver to accept the terms and conditions of the Washington State Department of Retirement Systems to participate in the Deferred Compensation Program for the IAFF Local 452 – Suppression Personnel.

#### **Summary**

*The recently adopted 2014-2016 Collective Bargaining Agreement with the Vancouver Fire Department Suppression Personnel bargaining unit contained a provision for the group to offer their members the ability to participate in the Department of Retirement Systems (DRS) Deferred Compensation Program. The DRS requires the governing body to adopt a resolution prior to the start of the program.*

**Motion** adopted Resolution M-3835 allowing the City to accept the terms and conditions of the Department of Retirement Systems related to the Deferred Compensation Program for IAFF Local 452 – Suppression Personnel. *(Suzi Hagstrom, Human Resources Director, 487-8408)*

### **4. BUSINESS LICENSE ORDINANCE UPDATE** (Staff Report 112-14)

**AN ORDINANCE** adding section 5.04.115 to the Vancouver Municipal Code (VMC), amending VMC sections 5.04.075, 5.04.090, repealing VMC section 5.04.110 and adding a new VMC section 5.04.110, that amend business license exemptions and provide for the Washington State Department of Revenue collection of business license fees, and providing for an effective date.

#### **Summary**

*Through an initiative by the Governor of the State of Washington that started in 2006, the State has been working on developing systems to make the business licensing registration process more efficient for businesses in the State. Since that time the State has been partnering with cities to register new businesses and issue renewal business licenses. The State's software program had limitations and did not have the ability to collect the business license surcharge fees charged by various cities in the State until just a few years ago. The surcharge fee programming had to be customized for each city. In 2014 the State updated the surcharge fee programming that will accommodate the surcharge fee model that Vancouver uses. Currently the State has partnered with close to 60 different cities in Washington for business licensing.*

*By partnering with BLS for business license registrations and renewals, businesses will only need to go to one place to get their city business license and various endorsements issued by the State. The State will handle all registrations and renewals, and issue the City business license after City staff has reviewed and approved the application. This will reduce staff time devoted to invoicing business licenses, reduce printing and mailing costs, and increase compliance.*

*A request for appropriation for credit card fees will be included in the 2015/2016 budget. Fees are estimated to be \$70,000 per year. This is based on the State collection \$2.1 million in revenue annually for the business license and surcharge fee, and reimbursing the State for merchant fees which are 2.25% on each transaction. Businesses already have the ability to pay by credit card at the City, so the net effect is not a net new expense, however, most businesses currently pay by check, so some of the expense will be new.*

**Motion** approved ordinance on first reading, setting date of second reading and public hearing for September 15, 2014, and authorize the City Manager to sign an agreement with Washington State Business Licensing Service. *(Carrie Lewellen, City Treasurer, 487-8482)*

#### **5. APPROVAL OF CLAIM VOUCHERS FOR SEPTEMBER 8, 2014**

**Motion** approved claim vouchers for September 8, 2014, in the amount of \$10,000,253.92.

#### **6. VANCOUVER HOUSING AUTHORITY BOARD RESIDENT COMMISSIONER APPOINTMENT**

**Motion** appointed Evelyn Hallett to the Resident Commissioner position on the Vancouver Housing Authority Board of Commissioners with a term beginning immediately and expiring September 2019.

#### **PUBLIC HEARINGS (ITEMS 7-10)**

#### **7. STREET VACATION OF A PORTION OF RIGHT-OF-WAY LOCATED IN THE UPTOWN VILLAGE BUSINESS DISTRICT (Staff Report 088-14)**

Ryan Lopossa, Senior Civil Engineer, provided staff comments.

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** vacating a portion of the right-of-way associated with an existing public alley located in located within Block 4 of "Cook's Addition to the City of Vancouver" also located within the city block bounded by Main Street, McLoughlin Blvd., Washington Street and West 17th Street; providing for an effective date.

#### **Summary**

*Staff has received a request from Whitestone Development to vacate a portion of public street right-of-way associated with an existing alley that is situated within a city block bounded by Main Street, McLoughlin Blvd., Washington Street and West 17th Street. Whitestone Development is acting on behalf of the property owners, The Holland, Inc.*

*The alley has been historically used to provide delivery access to several commercial & retail businesses located along the east side of the city block. Whitestone Development is currently proposing a re-development of the entire block to establish a mixed-use facility that includes commercial retail, a sit-down style restaurant and approximately 167 residential apartment units. The building will include onsite parking accessed from McLoughlin Blvd. and West 17th Street. The existing alley will no longer be required for access.*

*Staff has contacted all utility owners with facilities located within the subject area. The City of Vancouver has utilities within the area of the proposed vacation, including a sanitary sewer line, a domestic water main and other utility infrastructure. In addition, NW Natural Gas has a natural gas line running through a portion of the subject area. The applicant is proposing to relocate all public utilities out of the vacation area as a part of the development of the mixed-use complex. Therefore, the City will not retain any utility easements under and over the vacated area for the construction, repair and maintenance of all public utilities and services. Prior to the vacation becoming effective, the applicant shall relocate all public utilities from the vacation area in accordance with the City's current engineering and construction standards and shall coordinate the relocation of the natural gas line with Northwest Natural Gas. Pursuant to VMC 11.05.130, the property associated with a vacated street shall belong to the abutting property owners, one-half to each.*

*RCW 35.79.030 and VMC 11.05.120 stipulate provisions for the City to collect compensation for the value of public right-of-way that is vacated. An analysis of the County Assessor's records for properties adjacent to the proposed vacation area resulted in an estimated property value equal to \$7.71 per square foot. The total area of the proposed vacation is 3,120 square feet. This results in a total compensation equal to \$24,055. Pursuant to VMC 11.05.120, Staff recommends the imposition of compensation equal to \$24,055 to be remitted to the City prior to the vacation becoming effective.*

Mr. Lopossa explained that at the first reading of the ordinance, a question had been raised as to the accuracy of the compensation being proposed and the associated property analysis that had been completed to arrive at that amount. Mr. Lopossa explained that upon further research, it was determined that one of the surrounding parcels used in analyzing and determining the proposed compensation value per square foot had had an erroneous value assigned to it, which skewed the final compensation value. As such, a new set of data has been completed, and staff recommended restarting the hearing process for the vacation to include the revised compensation proposal.

Mayor Leavitt opened the public hearing and receiving no testimony, closed the public hearing.

**Motion** by Councilmember Hansen, seconded by Councilmember Burkman, and carried unanimously to remand the ordinance back to staff for amendment and rescheduling of first and second readings. (Ryan Lopossa, Senior Civil Engineer, 487-7706)

**8. CHANGES IN PROJECT FUNDING FOR THE 2012, 2013 AND 2014 ACTION PLANS FOR CDBG AND HOME INVESTMENT PARTNERSHIP PROGRAMS**  
(Staff Report 106-14)

Peggy Sheehan, Community Development Programs Manager, provided an overview of the action before Council.

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** relating to the City's Community Development Block Grant (CDBG) and HOME Investment Partnerships amending the 2012, 2013 and 2014 Annual Action Plans; providing for an effective date.

**Summary**

*Following the 2014 Action Plan Ordinance adoption, the City CDBG/HOME Program received requests to cancel certain projects, which allowed for the redistribution of committed funding to new and existing projects. The City also received additional funding through loan payoffs.*

*The approved Citizen Participation Plan requires that a public hearing be conducted on substantial amendments to the Action Plan with a minimum 30-day notice allowing for public comment. The 30-day notice for the Action Plan was advertised on August 5, 2014.*

Mayor Leavitt opened the public hearing and receiving no testimony, closed the public hearing.

**Motion** by Councilmember Smith, seconded by Councilmember Hansen, and carried unanimously approved Ordinance M-4087. (Peggy Sheehan, Community Development Programs Manager, 487-7952)

**9. PARKING CODE PROJECT – PHASE I RESTRUCTURE**  
(Staff Report 107-14)

Jennifer Campos, Planner, provided staff comments.

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** relating to on-street parking and off-street parking in City owned parking facilities; adopting a new title, "Title 9A – PARKING", addressing parking administration, parking districts and zones, on-street parking, off-street municipal parking lots, parking permits, special parking uses of the right-of-way, parking rates and fees, and parking violations; repealing certain section of chapters of VMC 2.60, 9.61, 9.64, 9.66, 9.68, 9.96 and 9.98; providing for severability; providing a savings clause; and prescribing an effective date.

**Summary**

*The City's current parking code sections have evolved over numerous years with a patchwork of changes addressing individual issues. This has resulted in some of the parking code sections being redundant, outdated, and confusing for both citizens and city staff. The VMC also contains out-of-date references to the State of Washington Model Traffic Ordinance and the Revised Codes of Washington. The adoption of the ordinance making changes to the structure of the City's parking code has no budget impact.*

Ms. Campos provided an overview of the purpose of the restructure and the amendments being proposed.

Mayor Leavitt opened the public hearing and receiving no testimony, closed the public hearing.

**Motion** approved Ordinance M-4088 adopting the VMC parking code changes. (*Jennifer Campos, Planner, 487-7728; Mike Merrill, Parking Services Manager, 487-8658; Alison Chinn, Assistant City Attorney, 487-8504*)

**10. YEAR 2014 LOCAL IMPROVEMENT DISTRICT (LID) NO. 545 BONDS RELATED TO THE EAST VANCOUVER TRAIN HORN NOISE QUIET ZONE**  
(Staff Report 108-14)

Carrie Lewellen, City Treasurer, provided staff comments.

Mayor Leavitt read the title of the ordinance into the record.

**AN ORDINANCE** of the City of Vancouver, Washington, providing for the issuance and sale of up to \$595,000 Local Improvement District No. 545 bonds of the City; and delegating authority to approve the final terms of said bonds.

**Summary**

*On May 20, 2013, Council established LID 545 for the Eastside Train Horn Noise Quiet Zone Assessment to provide financing for the costs of street safety improvements within the LID. On June 2, 2014, the assessment roll for LID 545 was confirmed by Council in the amount of \$592,993.17. Between July 17, 2014 and August 18, 2014 the City received prepayments from citizens in the LID district totaling \$272,809.53. Property owners in this assessment area were made aware early on in the process that they could either prepay the assessment during the prepayment period, after Council authorized the assessment roll; or, elect to finance the assessment over 20 years, with annual assessments estimated to range between \$45 per year in Tier 3, \$106 per year in Tier 2, and \$152 per year in Tier 1.*

*In order to finance the unpaid balance of the assessment roll, the City will need to issue the 2014 LID bonds in a principal balance not to exceed \$595,000. The actual size of the bond issue will be equal to the value of the assessment roll, less any pre-payments. The interest rate on the LID will not exceed 6.5%. The actual interest rate will depend on market conditions at the time of the bond sale.*

*Bond proceeds will be deposited in the Transportation Capital Fund to reimburse the City for expenses incurred for the capital improvements, and to fund the LID Guaranty Fund, which is equal to 10% of the par amount of LID bonds issued. The Guaranty Fund is a reserve fund available to pay debt service if property owners default on the repayment of their assessments; however, to mitigate the possibility of defaults on payments of the LID assessment, the City will place liens on the property for each parcel that did not elect to prepay the assessment. The City will invoice the property owners in the assessment area annually. Payments will be due by June 30 of each year, commencing on June 30, 2015, until the assessments are paid off. Payments received from citizens for the assessments will be deposited into the LID Bond Fund 250, which will be used for the annual debt service payments on this LID bond issue.*



*Citizens in the LID can always payoff the LID assessment at any time with no penalties, however, interest will be payable to the next annual debt service date.*

*Council approval of the bond Ordinance will allow the City to move forward with the LID bond issue. The budget appropriation for the transaction was partially included in the 2014 spring supplemental. There could be a budget appropriation request in the year-end cleanup budget to transfer money received from prepayments to the Transportation Capital fund for reimbursement of prior expenses incurred with this project. The appropriation for the annual debt service payments will be part of the 2015/2016 budget appropriation.*

Ms. Lewellen provided an overview of the bond ordinance and introduced Lindsay Sovde from Piper Jaffray, the City's bond counsel for this bond ordinance. Ms. Sovde provided Council with an overview of the current market and the timeline for selling these bonds.

Mayor Leavitt opened the public hearing and receiving no testimony, closed the public hearing.

Mayor Leavitt noted asked whether this is the last step in the process for completing the Train Horn Quiet Zone LID, which has been an ongoing project since 2005. Ms. Lewellen confirmed it was the final step.

**Motion** by Councilmember Smith, seconded by Councilmember Burkman, and carried unanimously approved Ordinance M-4089 authorizing the bond sale. *(Carrie Lewellen, City Treasurer, 487-8482; Dan Swensen, Engineering and Construction Services Manager, 487-7754)*

#### **COMMUNICATIONS**

- A. From the Council
- B. From the Mayor
  - Sept. 9 C-TRAN Board meeting alternate

Mayor Leavitt reported that he would not be able to attend the C-TRAN Board meeting on September 9, and that Councilmember Smith, who is the Council's appointed alternate for that board, also would be unable to attend. As such he recommended that Councilmember Hansen be assigned to attend the September 9 meeting as the City's alternate.

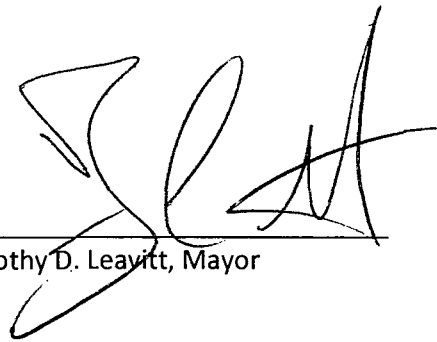
**Motion** by Councilmember Burkman, seconded by Councilmember McEnerny-Ogle, and carried unanimously appoint Councilmember Hansen as the City's designated alternate representative for the September 9, 2014, C-TRAN Board meeting.

Councilmember Hansen left the meeting at 8:04 p.m.


- C. From the City Manager

#### **ADJOURNMENT**


8:16 P.M.

  
\_\_\_\_\_  
Timothy D. Leavitt, Mayor

Attest:

  
\_\_\_\_\_  
R. Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk


Meetings of the Vancouver City Council are electronically recorded on audio and videotapes. The audio tapes are kept on file in the office of the City Clerk for a period of six years.

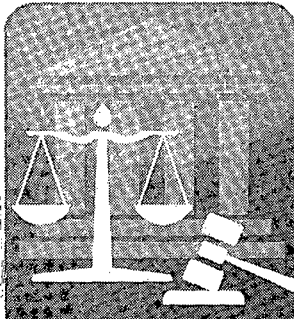
To request other formats, please contact:  
City Manager's Office  
(360) 487-8600 | WA Relay: 711  
 [Amanda.Delapena@cityofvancouver.us](mailto:Amanda.Delapena@cityofvancouver.us)

CERTIFICATE

I, R. LLOYD TYLER, the duly appointed and qualified City Clerk of the City of Vancouver, Washington, DO HEREBY CERTIFY that the attached is an affidavit of publication of Ordinance No. M-4089 of the City in the official newspaper of the City.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
R. Lloyd Tyler  
City Clerk, City of Vancouver



**legal notices**

Place your ad by calling  
735-4588 or email  
legals@columbian.com

**PETITION FOR CHANGE  
CITATION NO. 14N000278**  
**Re: EMILY A. TAMAYAO**  
 Notice is hereby given to UNKNOWN, the father of EMILY A. TAMAYAO, that GWENDELYN HICKMAN has filed a petition with the Clark county District court to change the name of the minor:  
**EMILY A. TAMAYAO**  
 to: **EMILY E. HICKMAN**  
 To contest this name change, you must appear at the Clark County District Court on **October 15, 2014, at 8:30 a.m.** in the courtroom of the Honorable OSLER, or presiding judge, Dept. 5, on the second floor, Clark County courthouse, 1200 Franklin St., 13th and Franklin, Vancouver, WA 98660. Failure to appear and file objection will result in the proposed name change.  
 Dated this 10th day of September, 2014.  
 Petitioner: Gwendelyn Hickman  
 Sep. 16, 23, 30 518877

### Legal Notices

The full text of this ordinance will be mailed or emailed upon request. Contact Raelyn McJilton, Records Officer at 487-8711, or via [www.cityofvancouver.us](http://www.cityofvancouver.us) (Go to City Government and Public Records).  
**CARRIE LEWELLEN, DEPUTY CITY CLERK**  
**CITY OF VANCOUVER**  
 Sep. 16 518946

**SUMMARY  
ORDINANCE NO. M-4088**  
 AN ORDINANCE relating to on-street parking and off-street parking in City owned parking facilities; adopting a new title, "Title 9A - PARKING", addressing parking administration, parking districts and zones, on-street parking, off-street municipal parking lots, parking permits, special parking uses of the right-of-way, parking rates and fees, and parking violations; repealing certain sections of chapters VMC 2.60, 9.61, 9.64, 9.66, 9.68, 9.96, and 9.98; providing for severability; providing a savings clause; and prescribing an effective date of thirty (30) days after its final passage.  
 The full text of this ordinance will be mailed or emailed upon request. Contact Raelyn McJilton, Records Officer at 487-8711, or via [www.cityofvancouver.us](http://www.cityofvancouver.us) (Go to City Government and Public Records).  
**CARRIE LEWELLEN, DEPUTY CITY CLERK**  
**CITY OF VANCOUVER**  
 Sep. 16 518944

**SUMMARY  
ORDINANCE NO. M-4089**  
 AN ORDINANCE OF THE CITY OF VANCOUVER, WASHINGTON, PROVIDING FOR THE ISSUANCE AND SALE OF UP TO \$595,000 LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS OF THE CITY, AND DELEGATING AUTHORITY TO APPROVE THE FINAL TERMS OF SAID BONDS.  
 The full text of this ordinance will be mailed or emailed upon request. Contact Raelyn McJilton, Records Officer at 487-8711, or via [www.cityofvancouver.us](http://www.cityofvancouver.us) (Go to City Government and Public Records).  
**CARRIE LEWELLEN, DEPUTY CITY CLERK**  
**CITY OF VANCOUVER**  
 Sep. 16 518947

This is a Preliminary Official Statement and the information contained herein is subject to completion or amendment without notice. These securities may not be sold nor may offers to buy be accepted prior to the time the Official Statement is delivered in final form. Under no circumstances shall this Preliminary Official Statement constitute an offer to sell or the solicitation of an offer to buy, nor shall there be any sale of these securities, in any jurisdiction in which such offer, solicitation or sale would be unlawful prior to registration or qualification under the securities laws of such jurisdiction.

PRELIMINARY OFFICIAL STATEMENT DATED AUGUST 29, 2014

**NEW ISSUE  
BOOK-ENTRY ONLY**

**NON-RATED  
BANK QUALIFIED**

*In the opinion of K&L Gates LLP, Bond Counsel, assuming compliance with certain covenants of the City, interest on the Bonds is excludable from gross income for federal income tax purposes under existing law. Interest on the Bonds is not an item of tax preference for purposes of either individual or corporate alternative minimum tax. Interest on the Bonds may be indirectly subject to corporate alternative minimum tax and certain other taxes imposed on certain corporations. The City has designated the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended (the "Code"). See "TAX MATTERS" herein for a discussion of the opinion of Bond Counsel.*

**CITY OF VANCOUVER, WASHINGTON**

**\$311,834.18\***

**LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS, 2014**

**DATED: Date of Initial Delivery**

**DUE: September 1, 2036**

The City of Vancouver, Washington (the "City"), is issuing its Local Improvement District No. 545 Bonds, 2014 (the "Bonds") in fully registered form under a book-entry only system, registered in the name of Cede & Co. as bondowner and nominee for DTC. DTC will act as initial securities depository for the Bonds. Individual purchases of the Bonds will be made in book-entry form in the denomination of \$5,000 or any integral multiple thereof, except for one Bond in the amount of \$6,834.18\*. Purchasers will not receive certificates representing their interest in the Bonds purchased. Interest on the Bonds at the rates shown on the inside front cover will be paid annually on each September 1, beginning September 1, 2015, to and including the maturity date or earlier redemption date of the Bonds. The principal of and interest on the Bonds are payable by the fiscal agent of the State of Washington, currently The Bank of New York Mellon (the "Bond Registrar"), to DTC, which is obligated in turn to remit such payments to its participants for subsequent disbursement to beneficial owners of the Bonds, as described in "DESCRIPTION OF THE BONDS—Book-Entry Transfer System" and in APPENDIX D.

The Bonds are being issued to provide long-term financing for the costs of street safety improvements at four rail crossings (the "Project") within Local Improvement District No. 545 of the City ("LID 545"), including (i) paying costs of the Project, as described herein under "LOCAL IMPROVEMENT DISTRICT NO. 545—LID 545," (ii) making a deposit to the City's Guaranty Fund, and (iii) paying costs of issuance of the Bonds. See "USE OF PROCEEDS." The Bonds are secured by a pledge of, and will be payable from, all payments received by the City from the special assessments (the "Assessments") levied against benefited properties located within the boundaries of LID 545, which are required to be deposited into the City's LID Fund 250 (the "Bond Fund"). In addition, the Bonds and all other local improvement bonds heretofore or hereafter issued by the City are secured by the City's Guaranty Fund. **The Bonds are special limited obligations of the City and are not obligations of the State of Washington or any political subdivision thereof other than the City. The Bonds are not general obligations of the City, and neither the full faith and credit nor the taxing power of the City are pledged to the payment of the Bonds.** See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS."

The Bonds may be redeemed prior to their estimated redemption date on September 1 of any year, in order of their CUSIP Numbers as shown on the inside front cover, in accordance with DTC procedures, in such amounts as are available in the Bond Fund in excess of the amount necessary to pay interest currently due on all unpaid Bonds. See "DESCRIPTION OF THE BONDS—Redemption of Bonds." The principal amount of Bonds to be retired each year is only an estimate. Depending on the rate of payment of Assessments, Bonds may be called earlier or later than shown (but in no event later than September 1, 2036), which could affect the yield on the Bonds.

**ESTIMATED REDEMPTION SCHEDULE LOCATED ON INSIDE FRONT COVER**

The Bonds are offered for delivery by the Underwriter when, as and if issued, subject to the approving legal opinion of K&L Gates LLP, Seattle, Washington, Bond Counsel. The form of Bond Counsel's opinion is attached as APPENDIX C. It is anticipated that the Bonds will be available for delivery at DTC's facilities in New York, New York, or delivered to the Bond Registrar on behalf of DTC by Fast Automated Securities Transfer on or about September 23, 2014.

*\*Preliminary, subject to change.*

**PiperJaffray**

Dated \_\_\_\_\_

**ESTIMATED REDEMPTION SCHEDULE**

**CITY OF VANCOUVER, WASHINGTON**

**\$311,834.18\***

**LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS, 2014**

**Term Bonds due on September 1, 2036**

<b>Estimated Redemption Date September 1 (1)</b>	<b>Estimated Amount (1)*</b>	<b>Interest Rate</b>	<b>Yield/Price</b>	<b>CUSIP No. (2)</b>
2015	\$16,834.18	%	%	
2016	20,000.00			
2017	20,000.00			
2018	15,000.00			
2019	15,000.00			
2020	15,000.00			
2021	15,000.00			
2022	15,000.00			
2023	15,000.00			
2024	15,000.00			
2025	15,000.00			
2026	15,000.00			
2027	15,000.00			
2028	15,000.00			
2029	15,000.00			
2030	15,000.00			
2031	15,000.00			
2032	15,000.00			
2033	15,000.00			
2034	15,000.00			

\* Preliminary, subject to change.

(1) These are estimates only.

(2) Copyright CUSIP Global Services. CUSIP is a registered trademark of the American Bankers Association. CUSIP numbers are included in this Official Statement for convenience of the holders and potential holders of the Bonds. The CUSIP numbers were provided by CUSIP Global Services and are not intended to create a database and do not serve in any way as a substitute for the CUSIP Global Services. No assurance can be given that the CUSIP numbers for the Bonds will remain the same after the date of issuance and delivery of the Bonds.

No dealer, broker, sales representative or other person has been authorized by the City or Piper Jaffray & Co. (the "Underwriter") to give any information or to make any representations with respect to the Bonds other than those contained herein and, if given or made, such other information or representations must not be relied upon as having been authorized by any of the foregoing. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy, nor will there be any sale of the Bonds by any person, in any jurisdiction in which it is unlawful for such person to make such offer, solicitation or sale.

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The information set forth or included in this Official Statement has been provided by the City and from other sources believed by the City to be reliable but is not guaranteed as to accuracy or completeness and it is not to be construed as a representation by the Underwriter. The Underwriter has reviewed the information in this Official Statement in accordance with, and as a part of, its responsibilities to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information. The information and expressions of opinion herein are subject to change without notice, and neither the delivery of this Official Statement nor any sale hereunder shall create any implication that there has been no change in the financial condition or operations of the City described herein since the date hereof. This Official Statement contains, in part, estimates and matters of opinion that are not intended as statements of fact, and no representation or warranty is made as to the correctness of such estimates and opinions or that they will be realized.

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The Bonds have not been registered with the Securities and Exchange Commission under the Securities Act of 1933, in reliance upon a specific exemption contained in such act. The Bonds may, however, be subject to registration or qualification under the securities laws of various states, and may not be transferred in violation of such state laws. The registration or qualification of the Bonds in accordance with applicable provisions of the securities laws of the states in which the Bonds have been registered or qualified, if any, and exemption from registration or qualification in other states, shall not be regarded as a recommendation thereof. No state nor any state or federal agency has passed upon the merits of these Bonds or the accuracy or completeness of this Official Statement. Any representation to the contrary may be a criminal offense.

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This Preliminary Official Statement has been "deemed final" as of its date by the City pursuant to Rule 15c2-12 of the Securities and Exchange Commission (the "Rule") except for the omission of offering prices, interest rates, selling compensation, aggregate principal amount, principal amount per maturity, delivery dates, and other terms of the Bonds depending on such matters, in accordance with the Rule. The City has undertaken to provide continuing disclosure on certain matters, including annual financial information and specific material events, as more fully described herein under "CONTINUING DISCLOSURE."



**CITY OF VANCOUVER, WASHINGTON**

415 W. 6th Street  
Vancouver, Washington 98660  
Phone: (360) 487-8600  
Fax: (360) 487-8625  
[www.cityofvancouver.us](http://www.cityofvancouver.us) <sup>(1)</sup>

**Elected Officials**

<b>Members</b>	<b>Position</b>	<b>Term Expires</b>
Timothy Leavitt	Mayor	December 31, 2017
Jack Burkman	Council Member	December 31, 2017
Bart Hansen	Council Member	December 31, 2015
Anne McEnerny-Ogle	Council Member	December 31, 2017
Larry Smith	Council Member	December 31, 2015
Alishia Topper	Council Member	December 31, 2017
Bill Turlay	Council Member	December 31, 2015

**Certain Appointed Officials**

Eric Holmes	City Manager
Lloyd Tyler	Chief Financial Officer/City Clerk
Carrie Lewellen	Treasurer
Bronson Potter	City Attorney

**Bond Registrar and Paying Agent**

The Bank of New York Mellon  
Dallas, Texas

**Bond and Disclosure Counsel**

K&L Gates LLP  
Seattle, Washington

**Underwriter**

Piper Jaffray & Co.  
Seattle, Washington

(1) The City's website is not part of this Official Statement, and investors should not rely on information presented in the City's website in determining whether to purchase the Bonds. This inactive textual reference to the City's website is not a hyperlink and does not incorporate the City's website by reference.

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**PRELIMINARY OFFICIAL STATEMENT**  
**CITY OF VANCOUVER, WASHINGTON**  
**\$311,834.18\***  
**LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS, 2014**

**INTRODUCTION**

The City of Vancouver, Washington (the "City"), a municipal corporation duly organized and existing under and by virtue of the laws of the State of Washington (the "State"), furnishes this Official Statement in connection with the offering of \$311,834.18\* principal amount of the City's Local Improvement District No. 545 Bonds, 2014 (the "Bonds"), dated the date of their initial delivery. The aggregate principal amount of the Bonds represents the portion of the assessment roll for Local Improvement District No. 545 ("LID 545") remaining uncollected after the expiration of the 30-day prepayment period for making cash payments of assessments without interest. This Official Statement, which includes the cover page and the appendices, contains certain information related to the City, the Bonds, and LID 545.

The Bonds are being issued to provide long-term financing for the costs of certain street safety improvements at four rail crossings within LID 545, as described under "USE OF PROCEEDS." The Bonds are issued by the City pursuant to Titles 35 and 39 of the Revised Code of Washington ("RCW") and as authorized by Ordinance No. M-\_\_\_\_ of the City passed by the City Council on September \_\_, 2014 (the "Bond Ordinance"). Capitalized terms that are not defined herein have the meanings set forth in the Bond Ordinance.

The City has levied special assessments (the "Assessments") against properties within LID 545 in an aggregate amount sufficient to repay the costs of financing for the Project and costs of financing and administering LID 545. Each owner of assessed property may elect to pay (i) the entire Assessment in a lump sum, (ii) the entire Assessment in equal annual installments of principal (together with interest on the unpaid principal) over a period of 20 years, or (iii) a portion of the Assessment in a sum, with the balance payable in equal annual installments of principal (together with interest on unpaid principal) over a period of 20 years. The City has received approximately \$281,158.99 in lump sum prepayments for Assessments. The Bonds are being issued to finance that portion of the Project costs (including financing costs) that relate to the Assessments that property owners have elected to pay in installments rather than in a lump sum. **The Bonds are special limited obligations of the City and are not obligations of the State of Washington or any political subdivision thereof other than the City. The Bonds are not general obligations of the City, and neither the full faith and credit nor the taxing power of the City are pledged to the payment of the Bonds.** For more information about the Assessments, see "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS" herein.

APPENDIX B to the Official Statement contains the City's 2013 Audited Financial Statements. APPENDIX C includes the form of legal opinion of K&L Gates LLP of Seattle, Washington ("Bond Counsel"). APPENDIX D is a description of DTC procedures with respect to book-entry bonds.

**DESCRIPTION OF THE BONDS**

**General**

The Bonds will be dated the date of their initial delivery and will be issued in the principal amount of \$311,834.18\*. The Bonds will mature on September 1, 2036, and bear interest at rates based on the estimated redemption schedule set forth on the inside cover page of this Official Statement. Interest on the Bonds shall be calculated on the basis of a 360-day year consisting of twelve 30-day months, and shall be payable annually on each September 1, commencing September 1, 2015.

The Bonds will be issued only as fully registered bonds under a book entry system, initially registered in the name of Cede & Co., as nominee for DTC, which will act as securities depository for the Bonds. Individual purchases of the

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\* Preliminary, subject to change.

Bonds will be made in the principal amount of \$5,000 each or any integral multiple thereof within a single maturity, except for one Bond in the amount of \$6,834.18\*. Both principal of and interest on the Bonds are payable in lawful money of the United States of America. The fiscal agency of the State of Washington (currently The Bank of New York Mellon) will act as Bond Registrar for the Bonds. Purchasers will not receive certificates representing their interest in the Bonds. See APPENDIX D—"DTC AND BOOK-ENTRY SYSTEM."

### **Redemption of Bonds**

The Bonds may be redeemed on any interest payment date (i.e., any September 1). The Bonds will be redeemed at par in order of their CUSIP numbers from lowest to highest (as indicated on the inside front cover of this official statement) if sufficient Assessment payments are available in the City's LID Fund 250 (the "Bond Fund") over and above the amount necessary to pay interest currently due on all outstanding Bonds. All Bonds so redeemed will be canceled.

The table entitled "Estimated Redemption Schedule" that is set forth on the inside cover page of this Official Statement sets forth the City's estimate of when each Bond will be redeemed. **The principal amount of Bonds to be redeemed on each September 1 as shown in that table is only an estimate.** In addition, the fact that the interest rate used to calculate Assessment installments exceeds the interest rate on the Bonds by approximately .50% may provide some additional funds for redemption of the Bonds. Various factors beyond the City's control will affect the extent to which Assessments are paid as scheduled, including the general state of the economy, the rate at which properties subject to the Assessments are improved or sold, and the extent to which the Assessments are prepaid due to the sale of assessed properties financed through a bank loan or by financing that requires payment in full of any outstanding assessments. In addition, it is possible that some property owners will not pay their assessments when due. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—The Assessments" for more information on the estimated redemption schedule and delinquent Assessments.

**There can be no assurance that Bonds will be redeemed in the amounts and at the times shown in the table on the inside cover page of this Official Statement. Bonds may be redeemed earlier or later than shown in the table depending on the timing of receipt by the City of Assessment payments, including both scheduled installment payments and prepayments made at the property owner's option. The City has no obligation to redeem Bonds prior to the maturity of the Bonds. The City's only obligation is to redeem Bonds to the fullest extent possible from Assessment payments it receives with respect to the properties within LID 545.**

For as long as the Bonds are in book-entry only form, if fewer than all of the Bonds of a CUSIP number are called for redemption, the selection of Bonds within a CUSIP number to be redeemed will be made by DTC in accordance with its operational procedures then in effect. See APPENDIX D attached hereto. If the Bonds are no longer held in book-entry only form, then the Bond Registrar would randomly select Bonds within a CUSIP number for redemption in increments of \$5,000 (or \$5,000 plus such other denominations within the first estimated redemption group assigned by CUSIP number).

*Notice of Redemption.* Notice of any intended redemption will be given not less than 20 nor more than 60 days prior to the redemption date by first-class mail, postage prepaid, to the registered owner of any Bond to be redeemed at the address appearing on the Bond Register at the time the Bond Registrar prepares the notice. The requirements of this section will be deemed to have been fulfilled when notice is mailed, whether or not it actually is received by the Registered Owner of any Bond. As long as the Bonds are held in book-entry form, notices will follow procedures established by the securities depository. See "DESCRIPTION OF THE BONDS—Book-Entry Transfer System."

Interest on the Bonds will cease to accrue on the date fixed for redemption unless the Bond or Bonds called are not redeemed when presented. The redemption notice will be mailed within the same period to any rating agency then maintaining a rating on the Bonds at the request of the City, and to such other person and with such additional information as the Treasurer determines or as specified in the Bond Ordinance. None of the mailings are a condition precedent to redemption of the Bonds.

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\* Preliminary, subject to change.

### **City Failure to Pay Bonds**

If any Bond is not paid when properly presented at its maturity or call date, the City is obligated to pay interest on that Bond at the rate shown on the inside front cover until that Bond is paid in full or until sufficient money for its payment in full is on deposit in the Bond Fund and that Bond has been called for payment.

### **Book-Entry Transfer System**

*Book-Entry Bonds.* DTC will act as initial securities depository for the Bonds. The ownership of one fully registered Bond for each estimated annual redemption date group (i.e., for each CUSIP number) of the Bonds, as set forth on the inside front cover of this Official Statement, each in the aggregate principal amount of all the Bonds in that group (CUSIP number), will be registered in the name of Cede and Co., as nominee for DTC. See APPENDIX D for additional information. *As indicated therein, certain information in APPENDIX D has been provided by DTC. The City makes no representation as to the accuracy or completeness thereof. Purchasers of the Bonds should confirm this information with DTC or its participants.*

*Termination of Book-Entry Transfer System.* If DTC resigns as the securities depository and the City is unable to retain a qualified successor to DTC, or if the City determines that a continuation of the book-entry transfer system is not in the best interest of the City, the City will deliver at no cost to the beneficial owners of the Bonds or their nominees Bonds in registered certificated form, in the denomination of \$5,000 (or \$5,000 plus such other denomination) or any integral multiple thereof. Thereafter, the principal of the Bonds will be payable upon due presentment and surrender thereof at the principal office of the Bond Registrar. Interest on the Bonds will be payable by check or draft mailed on the interest payment date to the persons in whose name the Bonds are registered, at the address appearing on the Bond Register on the first day of the month of an interest payment date.

### **Payment of the Bonds**

Both principal of and interest on the Bonds are payable solely out of the Bond Fund and the Local Improvement Guaranty Fund of the City (the "Guaranty Fund"). See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS." The Bonds are payable in lawful money of the United States of America. Interest on the Bonds will be paid by checks or drafts of the Bond Registrar mailed on the interest payment date. Principal of and premium, if any, on the Bonds shall be payable at maturity or on such date as may be specified for prior redemption upon presentation and surrender of the Bonds by the Registered Owners at the principal corporate trust office or offices of the Bond Registrar. Notwithstanding the foregoing, payment of any Bonds registered in the name of DTC or its nominee will be made in accordance with the Letter of Representations.

### **USE OF PROCEEDS**

The proceeds of the Bonds, together with the prepaid Assessments, will be used (i) to pay and reimburse for the costs of certain street safety improvements at four rail crossings in the City (the "Project"), (ii) make a deposit to the City's Guaranty Fund, and (iii) to pay costs of issuance of the Bonds. See "LOCAL IMPROVEMENT DISTRICT NO. 545—LID 545."

## Sources and Uses of Funds

The proceeds of the Bonds will be applied as follows:

### SOURCES OF FUNDS

Par Amount of Bonds	\$311,834.18*
Prepaid Assessments(1)	\$281,158.99

### USES OF FUNDS

Deposit to Transportation Capital Fund
Deposit to Guaranty Fund
Costs of Issuance (2)
Total Uses of Funds

(1) During the prepayment period, the City collected approximately \$281,158.99 in Assessments. This amount will be used to reimburse the City for costs of the Project and to pay other costs of LID 545.

(2) Includes fees of bond counsel, printing costs, underwriter's discount, and other costs associated with issuing the Bonds.

## SECURITY AND SOURCES OF PAYMENT FOR THE BONDS

### In General

The Bonds are secured by a pledge of the Assessments levied by the City against benefited properties within LID 545. In addition, the Bonds and any other local improvement bonds heretofore or hereafter issued by the City are secured by funds on deposit in the Guaranty Fund.

**The Bonds are not obligations of the State of Washington or any other municipal corporation other than the City and are payable solely from the sources specified herein and in the Bond Ordinance. Neither the full faith and credit nor the taxing power of the City are pledged to the payment of the Bonds. The Bonds are not general obligations of the City. Neither the holder nor the owner of any Bond or warrant issued against the Guaranty Fund shall have any claim therefor against the City, except for payment from the Assessments and except also for payment from the Guaranty Fund. The City shall not be liable to the holder or owner of any Bond or warrant for any loss to the Guaranty Fund occurring in the lawful operation thereof.**

Payment of the principal of and interest on the Bonds is, in the first instance, dependent on the ability of property owners within LID 545 to pay the Assessments levied against their properties. The City does not and cannot make any representations as to the ability of the current or subsequent property owners in LID 545 to pay their Assessments. Bondholders' remedies against the City are confined to mandating City officials to perform their statutory duties in enforcing the Assessments and applying the proceeds thereof and, if necessary, any money on deposit in the Guaranty Fund to the payment of the principal of and interest on the Bonds.

### The Assessments

LID 545 was formed pursuant to Ordinance No. M-4051, passed by the City Council on May 20, 2014, to finance the costs of certain street safety improvements at four rail crossings within LID 545, located in residential neighborhoods in east Vancouver, which allow for the establishment of a train horn Quiet Zone under Title 49 Code of Federal Regulations Part 222. The City levied Assessments against the benefiting property within LID 545 by passage of Ordinance No. M-4076 on June 2, 2014. That ordinance confirmed the final assessment roll in the amount of \$592,993.17. Of that total amount, payments for \$281,158.99 were made during the prepayment period,

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\* Preliminary, subject to change.

leaving the balance of \$311,834.18\* payable as described below. The City is required by law to deposit Assessments (and interest and penalties) in the Bond Fund as received.

The outstanding Assessments are payable in 20 equal annual installments of principal, together with interest on the unpaid principal, commencing on June 30, 2015. Interest on the outstanding Assessments will be charged at a rate of 0.50% above the City's cost of borrowing on the Bonds. All delinquent installments will be charged a penalty equal to 9% of the amount of the installment, including interest.

Property owners may elect to prepay some or all of the outstanding annual installment payments at any time; however, any payment made must be accompanied by interest on the amount prepaid that would accrue to the next annual installment due date. Any installment not paid when due will become delinquent. The method for enforcing the collection of delinquent Assessments is described below.

#### **Assessment Lien; Collection of Assessments**

Under Washington law, each Assessment on property within LID 545 is secured by a lien on the property against which that Assessment is levied. This lien is superior to the lien of any mortgage or other lien or encumbrance on the subject property, except any lien for general property taxes. If property owners fail to make Assessment payments when due; the City is required, as described below, to pursue foreclosure and sale of the lien property on which delinquencies occur to collect unpaid Assessments.

#### **Delinquent Assessments, Assessment Lien and Foreclosure**

Payment of the principal of and interest on the Bonds is dependent on the timely payment and collection of assessments when due.

Under Washington law, special assessments on the property within a local improvement district are secured by a lien on the property that is superior to any other lien or encumbrances except any lien for general property taxes. See "—State Homestead Exemption," below. State law and the City's municipal code require the City to foreclose upon an assessment lien under two circumstances: (1) if on the first day of any year, two installments of any assessment are delinquent; or (2) if the final installment of any assessment has been delinquent for more than one year. The foreclosure proceedings must be commenced by July 1 in the year that either of such conditions occurs, and future installments not otherwise due and payable may, at the election of the City, be accelerated and the entire balance of the assessment with interest, penalty and costs would become due and payable and the collection thereof would be enforced by foreclosure.

Assessment lien foreclosure actions are tried in Clark County Superior Court without a jury. The City must notify the property owner at least 30 days before the foreclosure proceeding is commenced. The court may enter a default judgment or a final judgment and order of sale upon any real property involved in the action. The court's decision may be appealed by the property owner within 30 days after the decision is rendered. Any appeal would be made to the Washington Court of Appeals. After the superior court's judgment is rendered (and assuming such judgment is not appealed), the real property described therein must be sold by the City's treasurer or by the county sheriff. The sale will occur no earlier than 30 days after a foreclosure notice is sent to the property owner and certain other lien holders.

Once a foreclosure lawsuit has begun, a property owner with a delinquent assessment must pay the delinquent balance, including interest, penalties and City attorney fees incurred, to avoid foreclosure. If a judgment is taken against the owner, the property will be sold at public auction. The owner has the right to prevent the sale or redeem the property after sale by paying the amount of the judgment at any time up to two years after the date of sale. If the property is sold, it may be redeemed by the owner or any junior lien holder at any time up to two years after the date of the sale, by paying the amount for which the property was sold, plus interest and costs of sale.

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\* Preliminary, subject to change.



The property may be purchased by a third party, or the City may purchase property at an assessment lien foreclosure sale. The property may also be struck off to the City for lack of bidders. Any real property subject to an assessment for LID 545 that is obtained by the City at an assessment lien foreclosure sale, or struck off to the City for lack of bidders, will be held in trust for the Bond Fund and for the benefit of the owners of the Bonds. If the amount collected after a foreclosure sale is less than the amount of the delinquent assessment, the property owner will not be subject to personal liability for such deficiency. If the City wishes to discharge the trust, it may pay into the Bond Fund an amount equal to the delinquent assessment plus interest that will have accrued to the next payment date for the Bonds.

Any money received by the City as a result of such foreclosure action is deposited in the Bond Fund and used to repay the Bonds. If the Bonds have been fully redeemed, money received from a foreclosure is deposited in the Guaranty Fund.

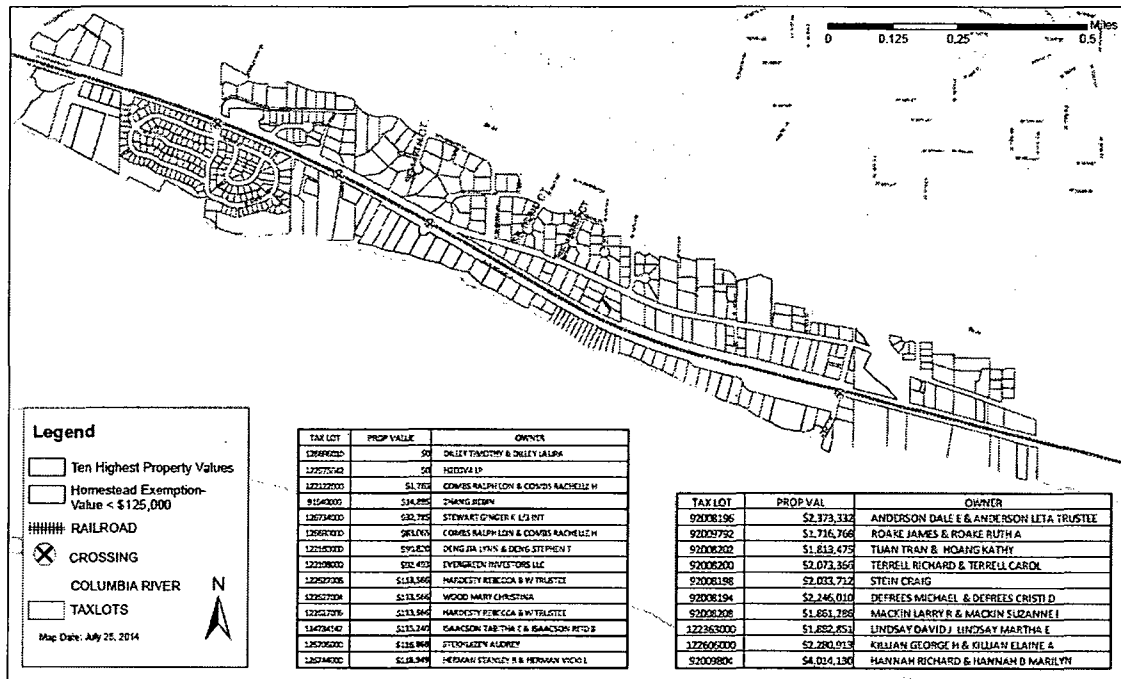
**There can be no assurance that, in the event of a foreclosure, the assessed property can be sold expeditiously or that, if sold, it will be sold for an amount sufficient to pay in full the outstanding balance of the Assessment (including interest and penalties thereon). Delays in selling foreclosed properties, or the failure to realize foreclosure proceeds in an amount at least equal to the costs of the foreclosure proceedings plus the outstanding balance of the Assessment (including interest and penalties), could have an adverse affect on the City's ability to pay amounts owing on the Bonds as and when the same are due.**

**In addition, provisions of Washington law providing for the homestead exemption may have the effect of preventing the City from foreclosing on delinquent Assessments or reducing the amount received by the City from a foreclosure. See "—State Homestead Exemption" below.**

#### **State Homestead Exemption**

Chapter 6.13 RCW permits any head of a family to protect a certain portion of the "homestead" from forced sale. The statute defines the "homestead" as real or personal property that the owner uses as a principal residence, and may include unimproved land on which the owners intends to place a house or mobile home as a principal residence if the owner files certain declarations set forth in chapter 6.13 RCW. The statute limits a property to one homestead. In *City of Algona v. Sharp*, 30 Wash. App. 837, 638 P.2d 627, decided January 4, 1982, Division I of the Washington Court of Appeals held that the filing of a homestead exemption before a scheduled foreclosure sale of a residential property valued at \$25,000 or less effectively exempted that property from a forced sale to enforce delinquent special assessments in a special benefit assessment district such as a local improvement district or utility local improvement district. The statutory homestead exemption has since been raised to \$125,000 (the "Homestead Exemption Amount"). Following is a map showing the forty parcels within LID 545 that currently qualify for the homestead exemption. The assessments total \$61,350 for the properties that qualify for the homestead exemption. \$49,552.23 of the remaining \$311,834.18 in assessments are properties that qualify for the homestead exemption.

## Train Horn Quiet Zone LID



If a homestead exemption has been properly claimed for a parcel of property, the proceeds realized from the foreclosure of an assessment lien on such parcel must first be paid to the property owner in an amount up to the Homestead Exemption Amount. Furthermore, in *City of Algona vs. Sharp*, the Court of Appeals of the State of Washington, Division I, held that the filing for a homestead exemption before a scheduled foreclosure sale of residential property valued at an amount less than the Homestead Exemption Amount effectively exempted that property from a forced sale to satisfy payment of a delinquent assessment. Thus, as a practical matter, the City cannot foreclose on a delinquent Assessment if the value of the subject property is less than the Homestead Exemption Amount.

The existence of the homestead exemption may preclude the City from foreclosing on certain delinquent Assessments or reduce the net amount realized by the City from a foreclosure sale to an amount less than the amount of the delinquent Assessment. This could have an adverse impact on the City's ability to pay when due the amounts owing on the Bonds.

### Other Impediments to Recovery in Foreclosure

**Tax Foreclosures Ahead of Assessment Foreclosures.** A lien for general property taxes, interest and penalties (including amounts necessary to cover certain County foreclosure costs and amounts of deferred taxes due to the State relating to properties in certain tax deferral programs) is superior to the City's assessment lien. Properties that have property tax delinquencies are subject to tax foreclosure proceedings by the County if the taxes are not paid within three years after becoming delinquent. The minimum bid at the foreclosure sale is required to satisfy only delinquent taxes, not assessments. Therefore, it is possible that a property could be sold at a tax foreclosure sale and the proceeds of the sale would be insufficient to cover the assessment lien. In 1994, the State Legislature repealed RCW 35.49.120, which expressly provided that assessment liens survived a foreclosure sale for delinquent taxes. Therefore, it is unclear under State law whether all or a part of the assessment lien would survive such a sale.

The City is authorized, but is not obligated, to protect assessment liens from a tax foreclosure sale. The City can under State law preserve its assessment liens by (1) using money on deposit in the Guaranty Fund to purchase the tax lien from the County (RCW 35.54.080); (2) purchasing the properties at the tax foreclosure sale

(RCW 35.49.130); or (3) purchasing the properties from the County after they have been struck off to the County (but before the County otherwise has sold the properties) upon paying the face amount of the delinquent taxes plus costs (but less interest and penalties) (RCW 35.49.150).

If a property subject to the City's assessment lien were to be struck off to the County at a tax foreclosure sale because of lack of bidders, and the County thereafter was to sell the property, the sale proceeds will be applied first to discharge the liens for general taxes, costs and deferred taxes, with any remaining proceeds being applied to discharge the City's assessment lien. Under such circumstances, the City's assessment liens will be discharged, regardless of whether the amount actually received by the City is sufficient to fully pay that property's outstanding assessment.

*Federal Bankruptcy and Other Proceedings.* The City's ability to collect assessments and foreclose its assessment lien on property within LID 545 may be substantially delayed in the event the property owner is involved in federal bankruptcy proceedings or the federal government initiates drug or gambling forfeiture liens on the property.

### **Guaranty Fund**

The laws of the State of Washington provide that every city must establish a local improvement guaranty fund for the purpose of guaranteeing the payment of its local improvement district bonds and warrants issued to pay for any local improvement district ordered in the city or in any area wholly or partly outside of its corporate boundaries (for purposes of this explanation, "local improvement bonds"). The City has established the Guaranty Fund pursuant to chapter 35.54 RCW for the purpose of guaranteeing, to the extent funds are pledged therefor, the payments of its local improvement bonds (such as the Bonds), warrants or other obligations issued to pay for local improvements within the City. As of December 31, 2013, the balance in the City's Guaranty Fund was \$1,119.42. In the Bond Ordinance, the City has covenanted to maintain in the Guaranty Fund a sum equal to 10% of the principal amount of all local improvement bonds then outstanding, including the Bonds. See "Sources of Funding for the Guaranty Fund" below. The City expects to invest money on deposit in the Guaranty Fund in the State Local Government Investment Pool, money market accounts, certificates of deposit and other legally authorized investments. See "THE CITY—City Investments and Investment Policy."

Other than the Bonds, the City currently has no other local improvement district bonds outstanding. The City may at any time issue additional local improvement bonds guaranteed by the Guaranty Fund, and there is no statutory requirement that the amount in the Guaranty Fund be increased upon the issuance of such bonds. The City currently does not anticipate creating any additional local improvement districts. See "BONDOWNERS CONSIDERATIONS—Future LID Financings" herein.

*Security for All Local Improvement Bonds.* The Guaranty Fund serves as additional security for the Bonds and for all other local improvement bonds heretofore or hereafter issued by the City.

In accordance with chapter 35.54 RCW, money in the Guaranty Fund is available for the payment of the City's current and future local improvement bonds (including the Bonds) or other obligations issued to pay for local improvements within the City. Defaulted bonds and notes will be purchased with funds on deposit in the Guaranty Fund in the order of their presentation without preference.

If, on any date upon which principal or interest on any local improvement bonds is due and payable, there are insufficient assessment payments in the related local improvement bond fund to pay in full the principal and interest due, the City is required to draw on the Guaranty Fund for the payment of such principal and interest.

**If the City must look to the Guaranty Fund for payment of principal or interest on the Bonds, the City shall transfer available funds to the Registrar for disbursement to Bondholders.**

**Prospective investors should understand that payment of any amounts owing on the Bonds by means of Guaranty Fund Warrants may not be the equivalent to receipt of such payment in cash. The economic value to a Bondholder of a payment in the form of a Guaranty Fund Warrant may be less than if such payment were made in cash.**

*Sources of Funding for the Guaranty Fund.* At the time of making its annual budget and tax levy, the City is required by State law to provide for the levy of a sum sufficient, with other sources of the Guaranty Fund, to pay Guaranty Fund Warrants issued during the preceding fiscal year and to establish a balance therein. The taxes levied for the maintenance of the Guaranty Fund shall be in addition to and, if need be, in excess of all statutory and charter limitations applicable to tax levies in the City. However, the levy in any one year may not exceed the greater of twelve percent of the outstanding obligations guaranteed by the Guaranty Fund or the total amount of delinquent assessments and interest accumulated thereon before the levy as of September 1. Any levy made by the City to fund the Guaranty Fund is in excess of all other statutory rate and amount limitations, but is subject to Article VII, Section 2 of the Washington Constitution. The state constitution limits the aggregate of the regular tax levy rates upon real and personal property by the State and certain overlapping taxing districts to no more than one percent of the true and fair value of such property (i.e., \$10.00 per \$1,000 of true and fair value). For tax collection year 2013, the highest aggregate regular levy rate within the City for all taxes subject to this limitation totaled \$8.61315 per \$1,000 of assessed value. Levy rates are dependent on assessed valuation and can fluctuate year to year independently of taxing district levy amounts.

In addition to securing the payment of principal and interest due on local improvement bonds, money in the Guaranty Fund may be used to purchase certificates of delinquency for general taxes on properties subject to local improvement assessments underlying the local improvement bonds secured by the Guaranty Fund, and the City may then foreclose the lien of such certificates of delinquency. The Guaranty Fund may also be used to purchase property subject to local improvement assessments at or after a county foreclosure. Upon acquiring title to such property, the City is authorized to sell or lease the property and to deposit the proceeds of such disposition in the Guaranty Fund.

## **LOCAL IMPROVEMENT DISTRICT NO. 545**

### **Local Improvement Financing Generally**

In Washington State, the State constitution and State law authorize the formation of special assessment districts (generally known as local improvement districts when formed by cities) for the purpose of paying the costs of improvements that are deemed by a city to provide special benefits to properties within the district. Local improvement projects are initiated either by petition of property owners or by resolution of the city council. Eligible projects are limited to those local improvements described in RCW 35.43.040. Upon the filing of a sufficient petition, and also in the case of a local improvement district initiated by city council resolution, a city board, officer or authority designated by ordinance causes an estimate to be made of the cost and expense of the proposed improvement and certifies it to the city council together with a description of the boundaries of the local improvement district and a statement of what portion of the cost and expense should be borne by the property within the proposed district. A preliminary assessment roll or other document is prepared and placed on file, listing the lots, tracts, and parcels of land or other property in the proposed local improvement district that will be specially benefited by the proposed improvements and estimating the amount of the cost and expense to be borne by each lot, tract, or parcel of land or other property.

Before an improvement project is approved, public notice and a hearing are required (RCW 35.43.125). Notices are mailed to the affected property owners as well as published. The notice provides each owner with the proposed project description and an estimate of benefits and costs.

After the hearing, the city council determines whether the local improvement district should be formed. If the district was initiated by resolution of the city (as was LID 545), and within 30 days after passage of the ordinance forming the local improvement district, property owners representing at least 60 percent of the proposed assessments protest the formation of the local improvement district, the local improvement district may not be formed.

Upon completion of construction, the final costs are determined and assessments calculated and levied after a public hearing. When a property owner receives a notice of that property's final assessment collection, he or she has the option of making a cash payment in full during a period of 30 days following the notice or making annual installment payments. A lien against the property secures timely payment. There is no prepayment penalty if a property owner prepays all or some installments, and prepayments of assessments are common.

## LID 545

In March 2013, the City Council by resolution declared its intention to form a local improvement district to finance costs of making safety improvements to certain streets in east Vancouver, which improvements would allow for the establishment of a train horn Quiet Zone under Title 49 Code of Federal Regulations Part 222. LID 545 was formed pursuant to Ordinance No. M-4051, passed by the City Council on May 20, 2013, and filed with the City Clerk. The location of LID 545 is residential neighborhoods in east Vancouver north of Columbia River, east of SE Silver Springs Drive, south of SR-14 (also known as Lewis and Clark Highway), and west of approximately SE 169th Court. The Project consists of acquiring, constructing and installing the following improvements in the following described areas of the City:

- SE 139<sup>th</sup> Avenue public crossing (090090W): installation of median channelization devices; installation of new and replacement of existing street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work;
- Private crossing (090091D) in the vicinity of SE 144<sup>th</sup> Avenue / Evergreen Highway intersection: removal of sight obstructions and installation of enhanced stop signs and related traffic signs and markings;
- SE 147<sup>th</sup> Avenue public crossing (090092K): installation of median channelization devices; installation of new street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work; and
- SE 164<sup>th</sup> Avenue public crossing (090093S): roadway shoulder widening and stormwater collection, replace adjacent driveway transitions, installation of retaining walls, installation of median channelization devices, incidental maintenance and mailbox relocation.

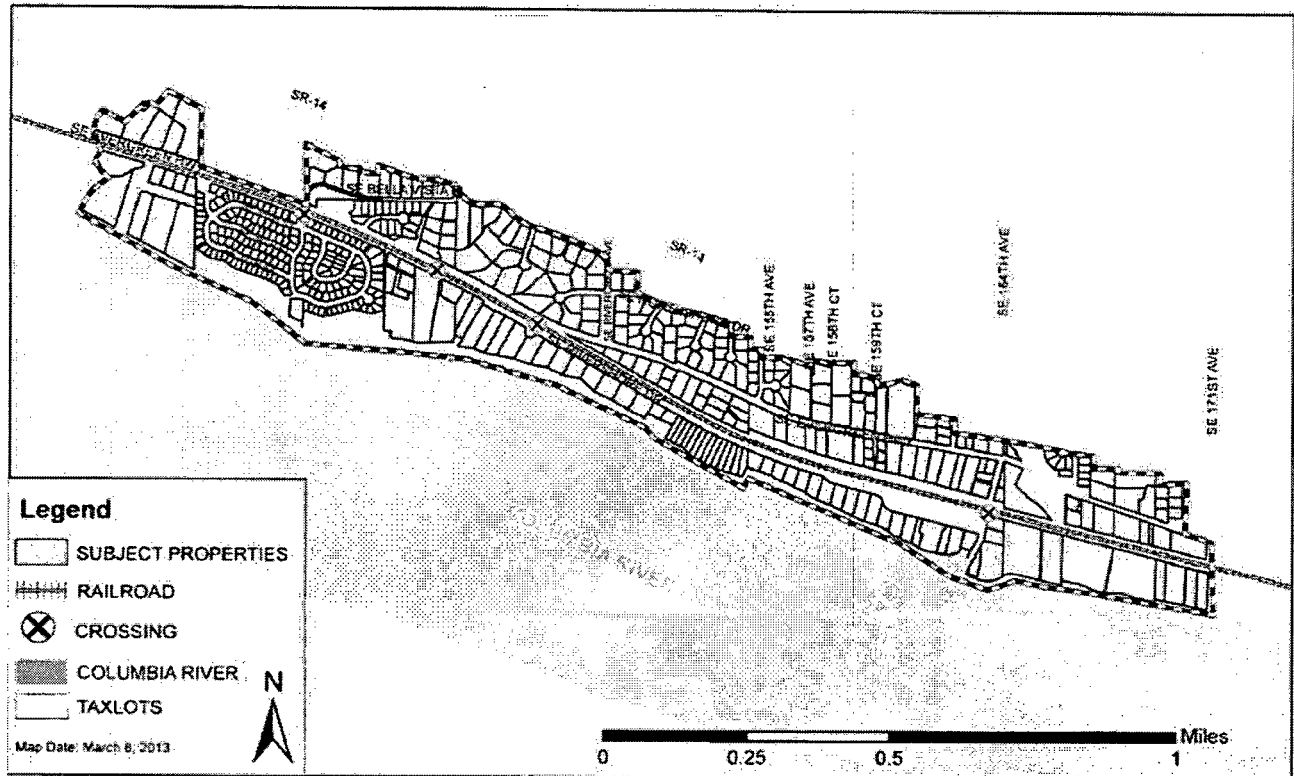
Construction of the Project occurred in the summer and fall of 2013, and is now complete. The routine horns stopped blowing on October 17, 2013, after construction was completed and the quiet zone received final certification by the Federal Railroad Administration.

Following is a map of LID 545 showing the boundaries.

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## Map of LID 545

### TRAIN HORN QUIET ZONE PROPERTIES



*Assessments.* The City commissioned Macaulay and Associates of Everett WA., certified MAI appraisers, to conduct a special benefit/proportional assessment study (the "Special Benefit Study") to provide the basis for assessments levied against property within LID 545. The purpose of the Special Benefit Study was to provide a fair and proportionate allocation of recommended assessments, based on highest and best use and market value of affected property, both without and with completion of the Project. To make estimates of probable increases in market value or special benefit resulting from the Project, market sales of land and improved properties were researched, together with rental rate information, for the various types of property found within LID 545. Two professional sound studies assessed the net sound reduction benefits within LID 545 and determined relative rates at which sound benefits would accrue. Those benefits were described as decibel (dBA) reductions. Study findings also produced a recommended tiered assessment methodology based on sound reduction benefits diminishing over distance and physical proximity to the railway tracks. Specifically, dBA reduction benefits are greater for properties in close proximity to railway tracks/crossings. As parcels lose proximity to the tracks/crossings, noise levels decrease and benefits of removing this impact diminish. The studies are available by contacting the City Treasurer.

Total Estimated Market Value without LID 545:	\$231,611,832
Total Estimated Market Value with LID 545:	\$232,906,832
Difference (Estimated Special Benefit):	\$1,295,000

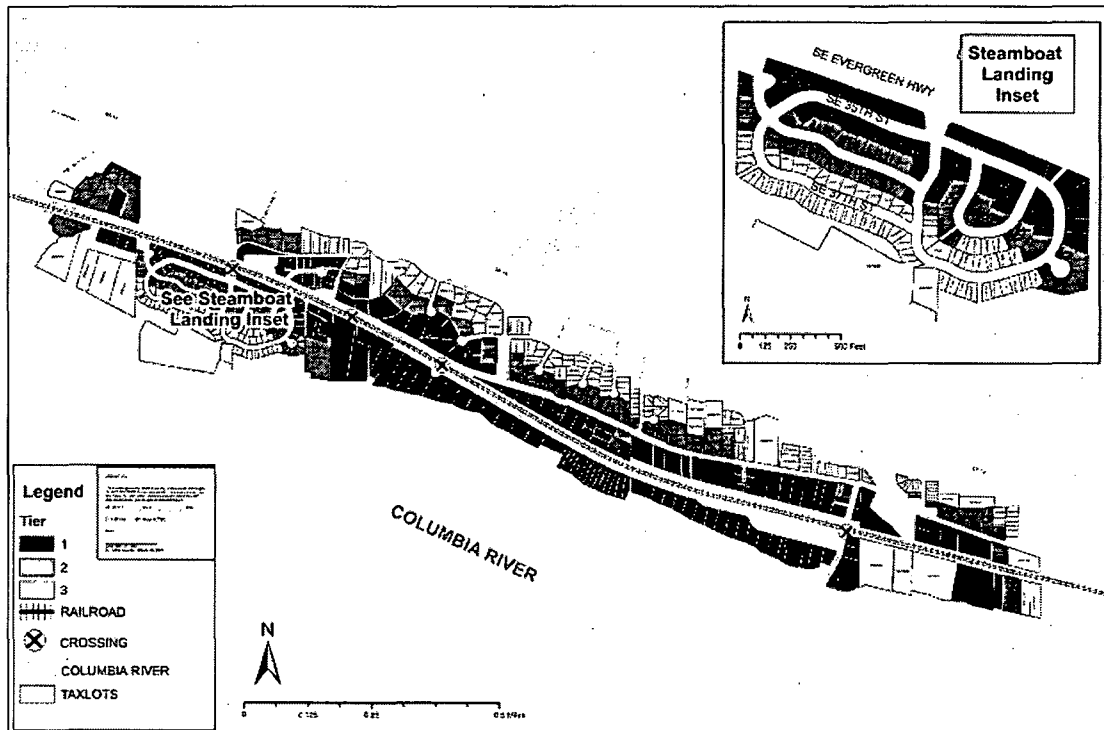
### Local Improvement District No. 545 - Assessment Overview

LID Assessment Roll	\$592,993.17
Less: Prepayments	281,158.99
Remaining Assessment Balance	\$311,834.18
Number of Parcels in LID	464
Number of Parcels Paid in Full during the Prepayment Period	239
Number of Parcels with Assessments Remaining	225
Estimated Market Value for LID 545, after Improvements	\$232,906,832
Estimated Market Value for Non-Prepaid Parcels	91,456,619
Ratio of Remaining Assessment Balance to Estimated Market Value for Non-Prepaid Parcels	40%
Average Estimated Market Value per Non-Prepaid Parcel	\$401,126
Average LID Assessment per Non-Prepaid Parcel	\$3,039

As permitted by RCW 35.44.047, the assessment for LID 545 was based on special benefits that accrued to three tiers that are contoured based on distance and tied to decibel level noise reductions. The assessment methodology is:  $\text{PROJECT COST} / \text{SUM} (\text{Tier 1} + (\text{Tier 2} * 0.7) + (\text{Tier 3} * 0.3))$ . Tier 1 has 213 parcels, Tier 2 has 96 parcels, and Tier 3 has 155 parcels. The corresponding assessment tiers are shown in the map below:

### Map of Assessment Tiers

#### TRAIN HORN QUIET ZONE





Approximately 464 separate tax parcels are assessed within LID 545. See Appendix A for a copy of the final assessment roll. The final assessment roll reflects \$591,178.07 in Assessments on single-family residential property (100%). One parcel is zoned Green Way District, which is intended to encourage preservation, conservation and enhancement of natural areas in dispersed locations outside of the Lettuce Fields Greenway District or the Vancouver Lake Greenway District. The following table categorizes Assessments by zoning:

**LID 545**  
**Summary of Outstanding Assessments by Zoning Categories**

<b>Category</b>	<b>Zoning Designations</b>	<b>Number of Parcels</b>	<b>Estimated Market Value with LID Improvements</b>	<b>Outstanding Assessments</b>
Single Family	R-4	463	\$232,817,926	\$ 591,178.07
Public, Private Recreational	PR-1, PR-2, GW	1	88,906	1,815.10
Totals		464	\$232,906,832	\$ 592,993.17

The following table shows the property owners of record for the ten largest combined Assessments within LID 545:

<b>Name</b>	<b>Number of Parcels</b>	<b>Market Value with LID Improvements</b>	<b>Assessments</b>
Hannah, Richard & Marilyn	1	\$ 3,977,496	\$ 1,815.10
Anderson, Dale & Leta Trustee	1	2,323,705	1,815.10
Killian, George & Elaine	1	2,262,304	544.53
Defrees, Michael & Cristi	1	2,198,014	1,815.10
Terrell, Richard & Carol	1	2,027,583	1,815.10
Stein, Craig	1	2,002,757	1,815.10
Lindsay, David & Martha	1	1,885,849	1,815.10
Mackin, Larry & Suzanne	1	1,831,532	1,815.10
Tuan, Tran & Hoang, Kathy	1	1,771,025	1,815.10
Roake, James & Ruth	1	1,686,760	1,815.10
Totals	10	\$21,967,025	\$16,880.43*

\* This represents 3% of the outstanding assessment roll for LID 545.

**Summary of Timing of Assessment Collection Cycle and Bond Debt Service Payments**

The following information summarizes certain information and provides a timeline regarding collection of assessments and payment of debt service with respect to the Bonds. A more detailed description of the legal framework for local improvement districts in Washington is provided under "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS" and "BONDOWNERS' CONSIDERATIONS."

*Payment of Principal of and Interest on the Bonds.* Principal of the Bonds is due at maturity, September 1, 2036. Until then, owners will receive interest payments on the Bonds on annual interest payment dates (each September 1, commencing September 1, 2015). Under State law and the Bond Ordinance, the City is required to redeem Bonds on each interest payment date on which funds are available in the Bond Fund over and above the amount required to pay the interest then due. If there is insufficient money on deposit on an interest payment date to make the interest payment, the City must draw on funds deposited in the Guaranty Fund. The City must also draw upon the Guaranty Fund if there are insufficient funds in the Bond Fund to pay the then-outstanding principal of the Bonds at maturity. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Guaranty Fund." An Estimated Redemption Schedule is set forth on the inside cover of this Preliminary Official Statement. However, principal of the Bonds will be paid prior to September 1, 2036 only to the extent that funds are available in the Bond Fund. The

City is not authorized to use money on deposit in the Guaranty Fund to redeem Bonds prior to maturity. To the extent that funds are available in the Bond Fund, Bonds will be redeemed in the order set forth on the Estimated Redemption Schedule. The Estimated Redemption Schedule assumes that property owners will make installment payments on their outstanding assessments as scheduled. However, a variety of factors may cause assessment payments to be paid more quickly or slowly than scheduled. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS" and "BONDOWNERS' CONSIDERATIONS."

As is further described below, property owners make installment payments in amounts equal to approximately 1/20th of the total assessment each year, plus interest on the unpaid assessment amount. Therefore, the City anticipates that the amounts collected for deposit into the Bond Fund will be more than sufficient to pay the interest as it becomes due. Furthermore, the final assessment installments become due more than two years before maturity of the Bonds. As described below, the City is required to commence foreclosure proceedings on delinquent installments after two installments become delinquent (and one year after the final installment becomes delinquent) and in a foreclosure proceeding may accelerate payment of the remaining outstanding assessment amount. Therefore, the City anticipates that any foreclosures would be undertaken and delinquent assessments recovered on a timely basis as delinquencies occur.

*Collection of Assessments and Foreclosure on Delinquent Assessments.* The Bond Fund is funded from installment payments made by property owners within LID 545 against their total assessments. The outstanding amount of the assessment is a lien against the property prior and superior to other liens except those for general taxes. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Assessment Lien; Collection of Assessments."

Under the Bond Ordinance, the City is permitting each property owner to pay its assessment in 20 annual installments equal to 1/20th of the assessment against the property, plus interest accrued on the outstanding assessment balance to each installment payment date. Interest accrues annually at a rate that is 0.50% higher than the City's true interest cost on the Bonds. Installments are due on June 30 of each year, commencing June 30, 2015 (approximately two months prior to the first interest payment date on the Bonds on September 1, 2015). If paid when due, all installment payments will have been collected by June 30, 2034 (approximately 2 years prior to the maturity of the Bonds on September 1, 2036). Property owners may prepay at any time, but because interest on installments accrues on an annual basis, any assessment payment received after June 30 of any given year must include the full amount of interest accrued to the next June 30. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—The Assessments."

Each assessment installment payment becomes delinquent if not paid on June 30. If, on January 1 of any year, two assessment installment payments are delinquent (or the final assessment payment has been delinquent for one year), the City is required by state law to begin foreclosure proceedings. In any foreclosure proceeding, the City has the option to accelerate the entire remaining balance of the assessment against that property. Such proceedings may be commenced under State law as early as January 1 of such year, but must be commenced no later than July 1 under the City's municipal code. Foreclosures on delinquent final installment payments (i.e., those due on June 30, 2034) may be commenced as early as January 1, 2035 if any earlier installment is also delinquent (or January 1, 2036 if the property owner has otherwise paid in full). See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Delinquent Assessments, Assessment Lien and Foreclosure," "—State Homestead Exemption," and "—Other Impediments to Recovery in Foreclosure."

*Guaranty Fund - Funding and Availability.* The City maintains a Guaranty Fund to be drawn upon in the event of a shortfall in the Bond Fund. The Guaranty Fund will be funded at bond closing at a level equal to 10% of the Bond proceeds (\$31,183.42). Under State law, the City may make the Guaranty Fund available to secure payment of future local improvement district bonds; however, the City currently has no other local improvement districts and has no plans to create future local improvement districts. See "BONDOWNERS' CONSIDERATIONS—Future LID Financings."

With respect to the Bonds, prior to their maturity on September 1, 2036, the City would draw on the Guaranty Fund only in the amount needed to pay interest due on an interest payment date. The City anticipates that the amounts collected for deposit into Bond Fund will be more than sufficient to pay the interest as it becomes due because each property owner is required to pay 1/20th of its outstanding assessment, plus interest, each year. However, if money in the Bond Fund is insufficient to pay interest on an interest payment date (prior to maturity) or principal of the

Bonds (at maturity), the City is required to draw on the Guaranty Fund. The Guaranty Fund will be initially funded with Bond proceeds at a level equal to 10% of the par amount of the Bonds. Money on deposit in the Guaranty Fund may only be withdrawn to (a) pay interest and principal on bonds secured by the fund; (b) purchase certificates of delinquency for general taxes for the purpose of preserving the LID lien on property subject to tax foreclosure; and (c) purchase property subject to LID assessments at or after a county foreclosure. Other than these withdrawals, State law prohibits the City from transferring money out of the Guaranty Fund if the transfer would reduce the balance below the level necessary to meet outstanding and reasonably expected future obligations of the Guaranty Fund. In no event may such a transfer reduce the balance below 10% of net outstanding obligations guaranteed by the fund.

The City may at any time deposit additional funds in the Guaranty Fund and may levy general property taxes against all taxable property within the City for such purpose (the "Guaranty Fund Levy"). The City is required to impose a Guaranty Fund Levy to pay outstanding warrants that are issued against the Guaranty Fund. (As described below, the City must issue warrants when money on deposit in the Guaranty Fund is insufficient to fund a draw necessary to pay interest on or principal of the Bonds when due.) The City is also authorized to impose a Guaranty Fund Levy to replenish the Guaranty Fund if a draw is made, or to increase the balance in the Guaranty Fund. Finally, the City is authorized, but not required, to transfer other available funds to the Guaranty Fund; State law prohibits the City from pledging to make such transfers into the Guaranty Fund. The City has pledged in the Bond Ordinance to take such actions as may be necessary, consistent with the City's municipal code and State law, to maintain such balance in the Guaranty Fund as the City determines is reasonable. The balance is to be determined by the Treasurer and may include sufficient funding to provide for reasonably expected obligations against the fund to be incurred in the near future.

Accordingly, the City may impose a Guaranty Fund Levy in any December for the purpose of replenishing or increasing the balance of the Guaranty Fund, and such a levy *must* be imposed, at a minimum, in an amount sufficient to pay any outstanding warrants against the Guaranty Fund. The Guaranty Fund Levy in any single year may not exceed the *greater* of (1) twelve percent of the outstanding obligations secured by the Guaranty Fund, or (2) the total amount of delinquent assessment payments (including principal and interest). The Guaranty Fund Levy is exempt from other statutory rate and amount limitations, but is subject to the constitutional one percent aggregate rate limitation. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Guaranty Fund." Property taxes, including any Guaranty Fund Levy, are imposed on December 1, with the first half of such taxes being due on or before the next April 30 and the second half being due on or before the next October 31. If necessary, warrants would be issued against the Guaranty Fund, which may be payable from that levy as it is collected, and in any event must be paid by a levy in the next succeeding calendar year. Guaranty Fund warrants are limited to an additional 5% of the outstanding obligations guaranteed by the fund. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Guaranty Fund."

The following table describes the anticipated timeline for the collection of annual assessment installment payments and certain other key collection dates:

### Anticipated Collection Timeline

<b>2015</b>	<b>June 30</b>	<b>FIRST annual assessment installment payments due.</b>
	Sept. 1	<b>Bond interest payment due.</b> If funds available in Bond Fund are insufficient to pay interest, City must draw on Guaranty Fund. If funds available in Bond Fund remain after paying interest, City must redeem Bonds in order of Estimated Redemption Schedule.
	Dec. 1	City Council levies property taxes for next calendar year, including Guaranty Fund Levy, if any.
<b>2016 through 2033</b>	Jan. 1	Beginning in 2017, City identifies properties delinquent on two assessment installments and commences foreclosures.
	April 30	First half property taxes due (including half of Guaranty Fund Levy, if any).
	<b>June 30</b>	<b>Assessment installment payments due.</b>
	Sept. 1	<b>Bond interest payment due.</b> If funds available in Bond Fund are insufficient to pay interest, City must draw on Guaranty Fund. If funds available in Bond Fund remain after paying interest, City must redeem Bonds in order of Estimated Redemption Schedule.
	Oct. 31	Remaining property taxes due (including Guaranty Fund Levy, if any.)
	Dec. 1	City Council levies property taxes for next calendar year, including Guaranty Fund Levy, if any.
<b>2034</b>	Jan. 1	City identifies properties delinquent on two assessment installments and commences foreclosure.
	April 30	First half property taxes due (including half of Guaranty Fund Levy, if any).
	<b>June 30</b>	<b>FINAL assessment installment payments due.</b>
	Sept. 1	<b>Bond interest payment due.</b> Remaining Bond Fund balance used to call Bonds.
	Oct. 31	Remaining property taxes due (including Guaranty Fund Levy, if any.)
	Dec. 1	City Council levies property taxes for next calendar year, including Guaranty Fund Levy, if any.
<b>2035</b>	Jan. 1	City is authorized to commence foreclosure on delinquent final assessment installment, if an earlier installment is still delinquent.
	Apr./Oct.	Property taxes due (including Guaranty Fund Levy, if any).
	Sept. 1	<b>Bond interest payment due.</b> Remaining Bond Fund balance used to call Bonds.
	Dec. 1	City Council levies property taxes for next calendar year, including Guaranty Fund Levy, if any.
<b>2036</b>	Jan. 1	City is authorized to commence foreclosure on final assessment installment, if still delinquent.
	Apr./Oct.	Property taxes due (including Guaranty Fund Levy, if any).
	Sept. 1	<b>Bond Maturity.</b> City pays remaining outstanding principal of and interest on the Bonds, drawing on Bond Fund and Guaranty Fund.
	Dec. 1	City Council levies property taxes for next calendar year, including Guaranty Fund Levy, if any.

### BONDOWNERS' CONSIDERATIONS

Prospective purchasers of the Bonds should carefully consider the following factors, as well as other information contained in this Official Statement, prior to purchasing the Bonds. This list is not intended to be exhaustive.

### **Special Obligations of the City**

The Bonds are special fund obligations of the City, payable solely from collections of installments of Assessments and the Guaranty Fund. The Bonds are not general obligations of the City, and neither the full faith and credit nor the taxing power of the City is pledged to the payment of the Bonds. No money raised from taxation by the City, other than to the extent required for deposit into the Guaranty Fund, will be available to pay principal of or interest on the Bonds. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS" herein.

### **Estimated Redemption Dates**

The Bonds are sold based on an estimated redemption schedule. The principal of and interest on the Bonds are payable from special assessments levied against real property in LID 545, and property owners may prepay their Assessments in whole at any time after the Assessment is levied by paying the Assessment plus interest accrued and accruing thereon through the next interest payment date. The amount of principal that will be redeemed on any payment date depends upon the amount of payments and prepayments received and any delinquencies of Assessments. To the extent that funds from Assessment payments are available above and beyond the interest currently due on the Bonds on any payment date, the City may redeem more Bonds than indicated by the estimated redemption schedule. Early payment of Assessments is common, but there can be no assurance that Bonds will be redeemed in the amounts or on the dates in the estimated redemption schedule; Bonds may be, and likely will be, redeemed earlier or later than estimated. See "DESCRIPTION OF THE BONDS—Redemption of Bonds."

### **Secondary Market**

There can be no assurance that a secondary market for the Bonds can or will be maintained by the Underwriter or others after their issuance, and purchasers of the Bonds should be prepared to hold their Bonds to maturity or an earlier redemption date. The secondary market for assessment bonds, such as the Bonds, is not as liquid as it is for many other types of municipal obligations.

### **Debt Service Payment**

Payment of the principal and interest on the Bonds is dependent on the ability of property owners within LID 545 to pay their Assessments. Makeup of any Bond Fund shortages caused by nonpayment of Assessments is dependent upon the City's ability to draw upon the funds in the Guaranty Fund and/or to collect taxes for the Guaranty Fund in an amount sufficient to cover delinquent Assessments and in pursuing the foreclosure and sale of the property on which delinquencies occur. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Guaranty Fund."

### **Foreclosure**

State statute provides that foreclosure of property must begin on or before October 1 of any year in which at January 1 (i) two annual installments of assessments are delinquent or (ii) the final assessment has been delinquent for a year. Proceeds from the foreclosure of property in LID 545 may be subject to considerable delay and may not be sufficient to cover delinquent Assessments and interest. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Delinquent Assessments, Assessment Lien and Foreclosure."

### **Priority of Lien**

Under State law, any future overlapping local improvement district assessments will have the same priority of lien as the Assessments levied in LID 545. Special assessments on improved and unimproved property within a local improvement district are secured by a lien that is superior to all other liens or encumbrances except any lien for general property taxes.

## Debt Payment Record

The City has promptly met all debt service requirements on outstanding obligations. No refunding bonds have been issued to avoid an impending default.

## Future LID Financings

The City has no current plans to establish additional local improvement districts.

## CITY PROFILE

### Government Organization

The City, which was incorporated in 1857, adopted the Council-Manager form of government in 1952 with a mayor and six member council (the "Council") elected by popular vote. The Mayor appoints the City Manager (with majority approval of the Council) to provide administrative direction for the City. The City provides services per its charter. The City operates its own Police, Fire, Park and Recreation, and Public Works Departments. The City lies on the north bank of the Columbia River, directly across from Portland, Oregon on Interstate 5, 100 miles inland from the Pacific Ocean. The City is a commercial seaport and is the County seat.

### Principal City Officers

Current members of the Council are:

Members	Position	Term Expires
Timothy Leavitt	Mayor	December 31, 2017
Jack Burkman	Council Member	December 31, 2017
Bart Hansen	Council Member	December 31, 2015
Anne McEnerny-Ogle	Council Member	December 31, 2017
Larry Smith	Council Member	December 31, 2015
Alishia Topper	Council Member	December 31, 2017
Bill Turlay	Council Member	December 31, 2015

*Timothy D. Leavitt, Mayor.* Mayor Leavitt was appointed to the Council in January 2003 to fill a vacancy, later elected to a full Council term in November 2003, and then re-elected to the Council in 2007. In November 2009, Mayor Leavitt was elected to a four-year term as Mayor beginning January 1, 2010, and was re-elected as Mayor in November 2013. Mayor Leavitt also serves on the CTRAN Board of Directors, the Columbia River Crossing Project Sponsors Council, and the Regional Partners Economic Development Council. He is a graduate of Washington State University, where he earned both a bachelor's degree in civil engineering and a master's in environmental engineering. Mayor Leavitt holds a professional position as Senior Civil Engineer with PBS Engineering + Environmental. In 2000, he assisted with the opening of a Vancouver branch of the company. His responsibilities at PBS Engineering + Environmental include business development, client relations, project management and technical oversight of staff engineers.

*Eric Holmes, City Manager.* The Council unanimously voted to hire Assistant City Manager Eric Holmes to fill the position of City Manager, successfully negotiating an employment agreement on November 1, 2010. Mr. Holmes has spent 17 years in public administration and was Planning Director for the City of Washougal from 1996 to 1997. He was appointed City Manager of Battle Ground in 1997 where he served until 2006. Following his tenure in Battle Ground, Mr. Holmes acted as Chief Operating Officer for MacKay & Sposito, Inc. until 2007 when he accepted the position of Economic Development Director for the City of Vancouver. Mr. Holmes assumed the role of Deputy City Manager in June 2010. Mr. Holmes holds both a bachelor of arts in planning, public policy and management from the University of Oregon and a master's of public administration from Lewis & Clark College. He is an executive board member of the Columbia River Economic Development Council (CREDC), a member of the Association of Washington Cities (AWC) Legislative Committee and Washington State University Vancouver Advisory Council.

*R. Lloyd Tyler, Chief Financial Officer, City Clerk.* Lloyd Tyler joined the City in January 2005. He has been working with state and local governments for over 20 years, most recently as Chief Financial Officer of the North American Development Bank, an international organization created under the guidance of the North American Free Trade Agreement to finance environmental infrastructure along the US-Mexico border. Prior to that, Mr. Tyler served as Vice President of Public Finance in a regional investment banking and financial advisory firm serving state and local governments throughout the Northwest and Alaska. He has a bachelor of arts degree in business administration and a bachelor of arts degree in Spanish literature and language from the University of Washington, and a masters of business administration in international management and finance from the Thunderbird School of Global Management in Glendale, Arizona.

*Carrie Lewellen, Treasurer/Deputy Clerk.* Carrie Lewellen was appointed by the City as Treasurer in March 2002. Prior to the appointment, she worked for Clark County in the Treasurer's Office for 14 years. She has a bachelors of arts degree in business management from the Evergreen State College in the State of Washington, and has held the Certified Cash Manager/Certified Treasury Professional designation from the Association for Financial Professionals since 1996. She is a member of the Vancouver Fire and Police Pension Board, and has been a member of the Washington State Local Government Investment Pool Advisory Committee since 2005.

*Bronson Potter, City Attorney.* Bronson Potter is the City Attorney for Vancouver. He became the city attorney on August 1, 2014. He became the City's Chief Assistant City Attorney on July 2, 2013. Prior to that time, he was the chief civil deputy for the Clark County Prosecuting Attorney's Office which he joined in 1991. He earned a bachelor of arts degree from the University of California, Berkeley and received his juris doctorate from the Lewis and Clark School of Law. While in private practice from 1979 to 1991, he was a partner in the Vancouver, Washington law firm of Whitlock, Potter and Saunders. Mr. Potter has served on the board of directors of several nonprofit organizations including the Washington Defense Trial Lawyers, the Columbia Land Trust and the Mazamas.

### **Accounting and Budgeting Policies**

The City prepares budgets in accordance with chapter 35.34 RCW. As background to the process, the City prepares a five year financial forecast of general operations. Biennial calendar year budgets are adopted by the Council for funds providing customary government services. Long-term, project-oriented budgets are adopted as required and amended as additional appropriations are needed. Special assessment and certain custodial agency funds are not budgeted. Within the constraint of the total budget, a change in appropriations within a fund may be authorized by the City Manager. All budgets are accounted for on a line-item basis with control at the object summary total level. Estimated purchase order amounts are encumbered prior to the release of the order to the vendor. Open encumbrance's lapse at year-end and must be re-appropriated or absorbed in the next year's operating budget.

Cities and counties of the State must comply with the Budgeting, Accounting, and Reporting System ("BARS") prescribed by the Office of the State Auditor as authorized under RCW 43.09.230. State laws also provide for annual independent audits by the Office of the State Auditor and require timely submission of annual financial reports to the State for review. The financial system of the City incorporates a system of financial administrative controls that ensure the safeguarding of assets and the reliability of financial reports and consequently are designed to provide reasonable assurance that transactions are executed in accordance with management authorization, recorded in conformity with Generally Accepted Accounting Principles ("GAAP") as applicable to governmental entities, that there exists accountability of and control over assets and obligations, and that sufficient reporting and review exists to provide adequate information for analysis and comparability of data. Internal control is an area of audit by the State Auditor, as well, and City management receives and takes action upon recommendations made by the State Auditor. The City's financial statements are subject to annual audit by the State Auditor. The audited 2013 financial statements are attached hereto as Appendix B.

### **Investment Policy**

The City maintains a cash and investment pool that is available for use by all funds. In general, interest earned from the pooled investments is allocated to each fund based on the average earnings and daily cash balance of each fund.



*Deposits.* As of June 30, 2014, the City's carrying amount of deposits was \$3,009,413 and bank balance was \$3,495,622. The Federal Deposit Insurance Corporation ("FDIC") insures the City's deposit up to \$250,000 insurance on interest bearing deposit and investments through December 31, 2014. All deposits not covered by FDIC are covered under the State of Washington Public Deposit Protection Commission Act of 1969. As of June 30, 2009, the State of Washington Public Deposit Protection Commission Act of 1969 was amended to require all public depositories within the State of Washington to fully collateralize their uninsured public deposits at 100%.

*Investments.* The City maintains an Internal Investment Pool ("IIP"). The IIP has an average maturity of approximately eight months. Some funds are invested for the benefit of the respective fund. Remaining monies are aggregated in a residual account, and invested in the IIP for the benefit of all funds. As required by State law, all investments of the City funds are obligations of the U.S. Government, U.S. agency issues, the State Treasurer's Investment Pool, or the Clark County Investment Pool. Regulatory oversight is performed by the Chief Financial Officer, the Treasurer, and the Treasury accountant.

As of June 30, 2014 the fair value of the City's investment portfolio was \$271,837,658 of which \$2,000,901 was invested on behalf of the Firemen's Pension Fund, and \$269,836,757 was invested in the IIP for the benefit of all funds. Investments of pension funds are not subject to the preceding limitations under state law.

### **Labor Relations**

The City currently has approximately 910 full and part-time employees, the majority of whom are eligible under State law to be represented by a labor organization under provisions of negotiated contracts with 10 bargaining units. The City considers its relationship with the bargaining units to be good.

<u>Union</u>	<u>No. of Employees Represented</u>	<u>Agreement Expires</u>
OPEIU, Local 11	122	December 31, 2014
Vancouver Police Officer's Guild	173	December 31, 2014
IAFF, Local 452	165	December 31, 2016
AFSCME, Local 307VC	167	December 31, 2014
Teamsters, Local 58	13	December 31, 2014
Plumbers & Steamfitters, Local 290	15	December 31, 2014
IAM District Lodge	18	December 31, 2014
OPEIU Law & Justice Division	11	December 31, 2014
IAFF, Local 452 (Fire Marshal's Office)	5	December 31, 2013(1)
Fire Command Officers Guild	9	December 31, 2013(1)

(1) Contract currently in negotiation.

### **Pension System**

All permanent City employees, including part-time employees who work 70 hours per month during five consecutive months, must participate in one of the following statewide local government retirement systems administered by the State Department of Retirement Systems as cost-sharing multiple-employer public employee retirement systems.

Substantially all the City employees are enrolled in the State Public Employees' Retirement System ("PERS") or the Law Enforcement Officers' and Fire Fighters' Retirement System ("LEOFF"). PERS and LEOFF participants who joined the system by September 30, 1977 are Plan 1 members. Those participants who joined on or after October 1, 1977 are Plan 2 members. In addition, PERS participants joining on or after September 1, 2002 have the option of making an irrevocable selection of membership in either PERS Plan 2 or PERS Plan 3. There is no LEOFF Plan 3.

Plans 1 and 2 are defined benefit plans, and Plan 3 is a combination defined benefit/defined contribution plan. Fluctuations in the financial markets do not affect defined benefit plan retirement benefits, but may affect benefits expected to be received from the defined contribution portion of PERS Plan 3.

Each biennium, the State Pension Funding Council adopts employer and employee contribution rates. Employee contribution rates for PERS Plan 1 are established by statute at six percent and do not vary from year to year. LEOFF employer contributions are partially subsidized by the State. The following table outlines the currently effective contribution rates of employees and employers under PERS and LEOFF.

The following tables outline the contribution rates of employees and employers under PERS and LEOFF.

#### **PERS Contribution Rates as of July 1, 2014**

	<b>PERS Plan 1</b>	<b>PERS Plan 2</b>	<b>PERS Plan 3</b>
Employer <sup>(1)</sup>	9.21%	9.21%	9.21%
Employee	6.00%	4.92%	Variable (5% to 15%)

(1) Includes a 0.16% administration fee.

#### **LEOFF Contribution Rates as of July 1, 2014**

	<b>Plan 1</b>	<b>Plan 2</b>
Employer <sup>(1)</sup>	0.18%	5.23%
Employee	0.00%	8.41%
State	0.00%	3.36%

(1) Includes a 0.18% administration fee.

The City contributed \$2,880,502 to PERS and \$1,798,219 to LEOFF in 2013 for all of the City's employees that are covered under PERS and LEOFF. However, future contribution rates are expected to be adjusted to meet system needs. Recent market conditions have had an impact on the funding levels of the both LEOFF and PERS, and it is expected that the contribution rates for employees and employers in the PERS Plans 2 and 3 will increase in the coming years. The State Actuary's website (which is not incorporated into this Official Statement by reference) includes information regarding the values and funding levels of these retirement plans. Additional information and historical trend information is presented in Washington State's Department of Retirement Systems' annual financial report. A copy of this report and additional information about these programs may be obtained from the Department of Retirement Systems, Point Plaza West, 1025 East Union Street, P.O. Box 48380, Olympia, WA 98504-8380, Phone: (800) 547-6657, Internet Address: [www.drs.wa.gov](http://www.drs.wa.gov).\*

#### **Other Post Employment Benefits**

The Governmental Accounting Standards Board ("GASB") has issued a new standard concerning Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions (GASB 45). In addition to pensions, many State and local governmental employers provide other post-employment benefits ("OPEB") as a part of total compensation to attract and retain the services of qualified employees. OPEB includes post-employment health care as well as other forms of post-employment benefits when provided separately from a pension plan. The new standard provides for the measurement, recognition and display of OPEB expenses/expenditures, related liabilities (assets), note disclosures, and, if applicable, required supplementary information in the financial reports.

\* The website of the Department of Retirement Systems is not part of this Official Statement and investors should not rely on information that is presented in its website in determining whether to purchase Bonds. This inactive textual reference to the website is not a hyperlink and does not incorporate the website by reference.

The city's annual other post employment benefit (OPEB) cost for each plan is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The city's annual OPEB cost for the current year and the related information for each plan are as follows:

The City's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer ("ARC"), an amount actuarially determined in accordance with the parameters of GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial accrued liabilities ("UAAL") over a period not to exceed 30 years. The City's annual OPEB costs and Net OPEB obligation for 2013 were as follows:

Annual Required Contribution	\$ 2,866,245
Interest on Net OPEB Obligation	180,653
Adjustment to annual required contribution	<u>(296,795)</u>
Annual OPEB Cost	2,750,103
Contributions Made	<u>(1,576,597)</u>
Increase in Net OPEB Obligation	1,173,506
Net OPEB Obligation – Beginning of Year	<u>4,817,425</u>
Net OPEB Obligation – End of Year	<u>\$ 5,990,931</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ending December 31 were as follows:

<b><u>Fiscal</u></b> <b><u>Year</u></b> <b><u>Ended</u></b>	<b><u>Annual</u></b> <b><u>OPEB Cost</u></b>	<b><u>Contribution as a</u></b> <b><u>Percentage of</u></b> <b><u>Annual OPEB Cost</u></b>	<b><u>Net OPEB</u></b> <b><u>Obligation</u></b>
2013	\$2,750,103	57%	\$5,990,931
2012	2,658,748	62	4,817,425
2011	2,685,552	60	3,841,696

### **Risk Management**

The City has established a Self-Insurance Internal Service Fund (the "Self-Insurance Fund") to account for and finance its insured and uninsured risks of loss. The Self-Insurance Fund addresses claims in four areas of risk including general liability, worker's compensation, property, and unemployment. Commercial insurance is purchased to handle risk of loss. In the past three years, no settlements have exceeded the City's insurance limits. Potential investors should note that the following information is unaudited and is subject to audit adjustments.

*General Liability and Property.* The self-insurance cost for liability claims and claims administration through December 31, 2013, was \$539,460 with 82 new claims filed for 2013. The fund pays the majority of claims involving general liability, but has other liability coverage through specific policies. Currently, specific policies include airport liability at an annual cost of \$4,691. Coverage totals \$5,000,000 for liability and \$5,000,000 for hangar keepers legal. In addition, the City purchases excess liability insurance for all City operations including auto, for a limit of \$10,000,000 plus \$10,000,000 excess at an annual cost of \$301,518. The excess policy provides \$1,000,000 for self-insured retention. The City also purchases liability on specific vehicles up to \$1,000,000 at an annual cost of \$9,293 and inland marine coverage for the equipment fleet at an annual cost of \$49,954. The deductible for fleet physical damage is 5% subject to \$10,000 minimum.

Property claim costs in 2013 were \$97,441, with 36 new first party property and vehicle claims reported in 2013. The City carries fire damage insurance (buildings and business personal property), earth movement, equipment breakdown, valuable papers, computer virus, accounts receivable and flood insurance coverage at an annual cost of \$383,651 for all City buildings and contents. Policy coverage for property damage is up to \$400 million with

adjustable deductibles based on specific event types. This represents replacement cost for City buildings and contents.

*Worker's Compensation.* The cost for Workers' Compensation claims and claims administration was \$2,137,502 in 2013, with 101 new claims processed. Reportable claims costs for 2013 are \$336,387 with 27 open claims. The City is self-insured through the fund for workers' compensation; however, an excess coverage policy is carried at an annual premium cost of \$85,094. The policy has a \$750,000 deductible.

*Contributions and Reserves.* City fund contributions to the Self-Insurance Fund are determined using information from the contributing funds past claims experience and loss exposures. The claims liability reported in the Self-Insurance Fund totaled \$3,153,529 as of December 31, 2013.

### GENERAL AND ECONOMIC INFORMATION

The City is located in southwest Clark County, approximately 15 miles north of Portland, Oregon. It is the largest city in the County with a 2014 estimated population of 167,400. The Vancouver PMSA (Clark County) has a diversified industrial base which includes the following types of industry: computer, steel fabrication, electronics, airplane repair, electric heat equipment, machine shops, fruit packing, furniture manufacturing, paper bags, brick and tile, ice manufacturing, grain elevator, malt plant, chemicals, clothing manufacturing, twine and ropes, concrete pipes and blocks, golf carts, fertilizer, industrial ceramics, disposable diapers, plastic bottles, cabinet manufacturing, luxury motor yachts, VCRs, plastic manufacturing, and snack food manufacturing.

#### Population

Historical populations for the City and Clark County are as follows:

<u>Year</u>	<u>City of Vancouver</u>	<u>Clark County</u>
2014	167,400	442,800
2013	164,500	435,500
2012	163,200	431,250
2011	162,300	428,000
2010	161,791	425,363

*Source: Washington State Office of Financial Management estimates.*

## Largest Employers

The table below shows a list of the major employers in Clark County ranked by number of employees.

### Clark County Area Major Employers 2013

Employer	Service/Product	Employees
PeaceHealth SW Washington Med. Center	Hospital	2,505
Evergreen Public Schools	K-12 education	2,455
Vancouver Public Schools	K-12 education	2,225
Clark County	Local county government	1,520
Fred Meyer Stores, Inc.	Grocery, apparel, general merch.	1,533
Battle Ground Public Schools	K-12 education	1,270
Bonneville Power Administration	Energy services	1,180
WaferTech, LLC	Silicon wafer fabrication	1,040
Clark College	Higher education	1,016
The Vancouver Clinic	Medical offices	961
City of Vancouver	Local city government	919
Legacy Salmon Creek Medical Center	Hospital	850
VA Medical Clinic	Medical offices	835
BNSF Railway Railroad	Rail services	825
Camas School District No. 117	K-12 education	750
SEH America Inc.	Silicon wafer fabrication	703
Kaiser Permanente Northwest	Hospital	698
Educational Service District No. 112	Education services	600
Wells Fargo	Financial services	566
Charter Communications	Cable, internet & phone services	566

Source: Columbia River Economic Development Council.

## Economic Data

Following are additional economic indicators for the City and Clark County.

### City of Vancouver Building Permits

Year	Commercial Construction		Residential Construction <sup>(1)</sup>	
	Number of Permits	Valuation	Number of Permits	Valuation
2014 <sup>(2)</sup>	392	\$ 41,831,456	473	\$ 13,309,569
2013	747	105,543,043	841	36,651,890
2012	846	72,323,940	753	35,254,080
2011	664	186,830,735	703	18,336,099
2010	704	72,392,029	632	19,829,751
2009	582	57,508,910	690	21,766,323

(1) Includes mobile homes, residential (additions/garages/remodel), single-family residence and duplex permits.

(2) Through July, 2014.

Source: City of Vancouver.

### Taxable Retail Sales

Year	City of Vancouver	Clark County
2013	\$2,768,846,324	\$ 4,870,331,249
2012	2,547,094,630	4,456,682,401
2011	2,406,546,404	4,197,332,776
2010	2,276,978,088	4,036,327,778
2009	2,265,219,788	3,907,558,113
2008	2,631,533,663	4,548,933,138

Source: Washington State Department of Revenue.

### Personal and Per Capita Income

Year	Clark County		State of Washington	
	Total Personal Income (000's)	Per Capita Personal Income	Total Personal Income (000's)	Per Capita Personal Income
2013	N/A	N/A	\$327,870,951	\$47,031
2012	\$17,425,222	\$39,758	317,574,707	46,045
2011	16,214,977	37,438	303,087,834	44,420
2010	15,424,352	36,122	286,743,785	42,521
2009	15,205,268	36,097	280,778,028	42,112

Source: U.S. Department of Commerce, Bureau of Economic Analysis.

### Median Household Income

Year	Clark County	Washington State
2013	\$54,643	\$58,577
2012	56,054	56,444
2011	54,951	55,500
2010	54,581	54,888
2009	54,370	55,458

(1) Figures for 2012 are preliminary estimate, 2013 (November) are projected.

Source: Washington State Office of Financial Management.

**Clark County**  
**Nonagricultural Wage & Salary Workers<sup>(1)</sup>**  
**and Labor Force and Employment Data**

	<b>Annual Average</b>				
	<b><u>2014<sup>(2)</sup></u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Civilian Labor Force	204,360	206,090	209,180	214,130	217,620
Total Employment	188,860	186,300	187,160	187,500	187,070
Total Unemployment	15,500	19,790	22,020	26,630	30,550
Percent of Labor Force	7.6	9.6	10.5	12.4	14.0
<b>NAICS INDUSTRY<sup>(3)</sup></b>	<b><u>2014<sup>(2)</sup></u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Total Nonfarm	145,400	139,600	129,600	127,183	126,233
Construction, Mining, and Logging	10,400	9,500	8,500	8,175	8,325
Construction and Mining	10,300	9,400	8,400	8,075	8,225
Logging	100	100	100	100	100
Manufacturing	12,900	13,000	12,100	11,517	11,350
Durable Goods	8,500	8,600	7,700	7,242	7,267
Nondurable Goods	4,400	4,400	4,500	4,275	4,083
Trade, Transportation, and Utilities	26,600	25,500	24,700	24,225	23,958
Wholesale Trade	6,200	5,700	5,500	5,300	5,067
Retail Trade	16,500	16,000	15,400	15,033	14,992
Transportation, Warehousing, and Utilities	3,900	3,800	3,800	3,892	3,900
Information	3,200	2,700	2,500	2,583	2,683
Financial Activities	7,000	6,900	5,800	5,767	5,750
Finance and Insurance	4,600	4,500	3,700	3,600	3,550
Real Estate and Rental and Leasing	2,400	2,400	2,200	2,167	2,200
Professional and Business Services	17,400	16,200	15,500	14,850	14,483
Professional, Scientific, and Technical Serv.	7,700	7,100	6,900	6,825	6,650
Management of Companies	2,200	2,100	1,700	1,400	1,300
Admin., Support, Waste Mgmt., and Remed.	7,500	7,000	6,900	6,625	6,533
Education and Health Services	24,500	23,100	19,600	19,258	18,800
Education Services	1,600	1,500	1,400	1,350	1,275
Health Care and Social Assistance	22,900	21,600	18,200	17,908	17,525
Leisure and Hospitality	13,800	13,500	12,500	12,283	12,292
Arts, Entertainment and Recreation	2,600	2,500	2,300	2,242	2,150
Accommodation and Food Services	11,200	11,000	10,300	10,042	10,142
Other Services	5,400	5,200	4,900	4,725	4,483
Government	24,200	24,000	23,400	23,800	24,108
Federal Government	3,100	3,100	3,100	3,092	3,058
State Government	3,700	3,900	3,900	3,958	4,000
Local Government	17,400	17,000	16,500	16,750	17,050
Workers in Labor/Management Disputes	0	0	0	0	0

(1) Excludes proprietors, self-employed, members of the armed services, workers in private households, and agriculture. Includes all full- and part-time wage and salary workers receiving pay during the pay period including the 12th of the month.

(2) Preliminary Data through June, 2014.

(3) North American Industry Classification System.

Source: *Washington State Employment Security Department.*



## INITIATIVE AND REFERENDUM

Under the State Constitution, the voters of the State have the ability to initiate legislation and modify existing legislation through the powers of initiative and referendum, respectively. The initiative power in Washington may not be used to amend the State Constitution. Initiatives and referenda are submitted to the voters upon receipt of a petition signed by at least 8% (initiatives) and 4% (referenda) of the number of voters registered and voting for the office of Governor at the preceding regular gubernatorial election. Any law approved in this manner by a majority of the voters may not be amended or repealed by the Legislature within a period of two years following enactment, except by a vote of two-thirds of all the members elected to each house of the Legislature. After two years, the law is subject to amendment or repeal by the Legislature in the same manner as other laws.

## TAX MATTERS

In the opinion of Bond Counsel, interest on the Bonds is excludable from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; however, interest on the Bonds is taken into account in determining adjusted current earnings for the purpose of computing the alternative minimum tax imposed on certain corporations.

Federal income tax law contains a number of requirements that apply to the Bonds, including investment restrictions, periodic payments of arbitrage profits to the United States, requirements regarding the use of proceeds of the Bonds and the facilities financed with proceeds of the Bonds and certain other matters. The City has covenanted to comply with all applicable requirements.

Bond Counsel's opinion is subject to the condition that the City comply with the above-referenced covenants and, in addition, will rely on representations by the City and its advisors with respect to matters solely within the knowledge of the City and its advisors, respectively, which Bond Counsel has not independently verified. If the City fails to comply with such covenants or if the foregoing representations are determined to be inaccurate or incomplete, interest on the Bonds could be included in gross income for federal income tax purposes retroactively to the date of issuance of the Bonds, regardless of the date on which the event causing taxability occurs.

Except as expressly stated above, Bond Counsel expresses no opinion regarding any other federal or state income tax consequences of acquiring, carrying, owning or disposing of the Bonds. Owners of the Bonds should consult their tax advisors regarding the applicability of any collateral tax consequences of owning the Bonds, which may include tax issues associated with original issue discount, original issue premium, purchase at a market discount or at a premium, taxation upon sale, redemption or other disposition, and various withholding requirements.

Prospective purchasers of the Bonds should be aware that ownership of the Bonds may result in collateral federal income tax consequences to certain taxpayers, including, without limitation, financial institutions, property and casualty insurance companies, individual recipients of Social Security or Railroad Retirement benefits, certain S corporations with "excess net passive income," foreign corporations subject to the branch profits tax, life insurance companies and taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry or have paid or incurred certain expenses allocable to the Bonds. Bond Counsel expresses no opinion regarding any collateral tax consequences. Prospective purchasers of the Bonds should consult their tax advisors regarding collateral federal income tax consequences.

Payments of interest on tax-exempt obligations, such as the Bonds, are in many cases required to be reported to the Internal Revenue Service (the "IRS"). Additionally, backup withholding may apply to any such payments made to any owner who is not an "exempt recipient" and who fails to provide certain identifying information. Individuals generally are not exempt recipients, whereas corporations and certain other entities generally are exempt recipients.

Bond Counsel gives no assurance that any future legislation or clarifications or amendments to the Code, if enacted into law, will not cause the interest on the Bonds to be subject, directly or indirectly, to federal income taxation. From time to time, legislation is proposed that, if enacted, could alter the federal income tax consequences described herein or otherwise prevent owners of the Bonds from realizing the full current benefit of the tax status of the interest on the Bonds. For example, both President Obama and the Chair of the House Ways and Means Committee

have recently proposed legislation that effectively would impose federal income tax on a portion of otherwise tax-exempt interest for certain higher income taxpayers. Bond Counsel makes no prediction as to the likelihood of any portion of either of these proposals being enacted. Prospective purchasers of the Bonds should consult their own tax advisors regarding any pending or proposed federal legislation, as to which Bond Counsel expresses no view.

Bond Counsel's opinion is not a guarantee of result and is not binding on the IRS; rather, the opinion represents Bond Counsel's legal judgment based on its review of existing law and in reliance on the representations made to Bond Counsel and the City's compliance with its covenants. The IRS has established an ongoing program to audit tax-exempt obligations to determine whether interest on such obligations is includable in gross income for federal income tax purposes. Bond Counsel cannot predict whether the IRS will commence an audit of the Bonds. Owners of the Bonds are advised that, if the IRS does audit the Bonds, under current IRS procedures, at least during the early stages of an audit, the IRS will treat the City as the taxpayer, and the owners of the Bonds may have limited rights to participate in the audit. The commencement of an audit could adversely affect the market value and liquidity of the Bonds until the audit is concluded, regardless of the ultimate outcome.

#### **Qualified Tax-Exempt Obligations**

The City has designated the Bonds as "qualified tax-exempt obligations" within the meaning of Section 265(b)(3)(B) of the Code.

#### **ABSENCE OF MATERIAL LITIGATION**

There is no litigation of any kind now pending or, to the knowledge of the City, threatened to restrain or enjoin the issuance or delivery of the Bonds or in any manner questioning the proceedings and authority under which the Bonds are issued or affecting the ability of the City to pay the principal of or the interest on the Bonds.

#### **NO CONTINUING DISCLOSURE**

*No Undertaking to Provide Ongoing Disclosure.* The aggregate principal amount of the Bonds is less than \$1 million, therefore the issuance of the Bonds does not constitute an "Offering" under Securities and Exchange Commission Rule 15c2-12 (the "Rule"). Consequently, the City does not undertake to provide financial information or operating data or notices of material events with respect to the Bonds pursuant to the Rule. Copies of the District's annual financial statements are available upon request to the office of the Treasurer, the current address for whom is PO Box 1995, Vancouver, WA 98668; telephone number: (360) 487-8448.

#### **APPROVAL OF BOND COUNSEL**

Legal matters incident to the authorization, issuance and sale of Bonds by the City are subject to the approving legal opinion of K&L Gates LLP, Seattle, Washington, Bond Counsel. The form of the opinion of Bond Counsel with respect to the Bonds is attached hereto as APPENDIX C.

The opinion of Bond Counsel is given based on factual representations made to Bond Counsel, and under existing law, as of the date of initial delivery of the Bonds, and Bond Counsel assumes no obligation to revise or supplement its opinion to reflect any facts or circumstances that may thereafter come to its attention, or any changes in law that may thereafter occur. The opinion of Bond Counsel is an expression of its professional judgment on the matters expressly addressed in its opinion and does not constitute a guarantee of result. Bond Counsel will be compensated only upon the issuance and sale of Bonds.

#### **CONFLICTS OF INTEREST**

Some or all of the fees of the Underwriter and Bond Counsel are contingent upon the issuance and sale of the Bonds. Furthermore, Bond Counsel from time to time serves as counsel to the Underwriter with respect to issuers other than the City and transactions other than the issuance of the Bonds. None of the council members or other officers of the City have interests in the issuance of the Bonds that are prohibited by applicable law.

## UNDERWRITING

The Underwriter has agreed, subject to certain conditions, to purchase all of the Bonds, at a price equal to the principal amount thereof, less an underwriting discount of \$ \_\_\_\_\_. The Underwriter has represented that the Bonds will be reoffered at the prices or yields set forth on the inside cover hereof, and such initial offering prices may be changed from time to time by the Underwriter. After the initial public offering, the public offering prices may be varied from time to time.

The Underwriter has entered into an agreement (the "Agreement") with Pershing LLC ("Pershing"), a subsidiary of The Bank of New York Mellon Corporation, for the distribution of certain municipal securities offerings allocated to the Underwriter at the original offering prices. Under the Agreement, if applicable to the Bonds, the Underwriter will share with Pershing a portion of the fee or commission, exclusive of management fees, paid to the Underwriter.

The Underwriter of the Bonds has entered into a distribution agreement ("Distribution Agreement") with Charles Schwab & Co., Inc. ("CS&Co") for the retail distribution of certain securities offerings at the original issue prices. Pursuant to the Distribution Agreement, CS&Co. will purchase Bonds from the Underwriter at the original issue price less a negotiated portion of the selling concession applicable to any Bonds that CS&Co. sells.

## CONCLUDING STATEMENT

All estimates, assumptions, statistical information and other statements contained herein, while taken from sources considered reliable, are not guaranteed by the City or the Underwriter. So far as any statement herein includes matters of opinion, or estimates of future expenses and income, whether or not expressly so stated, they are intended merely as such and not as representations of fact.

The information contained herein should not be construed as representing all conditions affecting the City or the Bonds. Additional information may be obtained directly from the City or the Underwriter.

The foregoing statements relating to the Bond Ordinance and other documents are in all respects subject to and qualified in their entirety by provisions of such documents.

This Official Statement, starting with the cover page and all subsequent pages, including any appendices, comprise the entire Official Statement, which has been approved by the City. The City has represented to the Underwriter that the portions of this Official Statement directly pertaining to the City neither contain any misrepresentation of material fact nor omit any material fact necessary to understand the financial, economic or legal nature of the City or any information presented herein.

CITY OF VANCOUVER, WASHINGTON

By: \_\_\_\_\_  
Carrie Lewellen, Treasurer

**APPENDIX A**  
**COPY OF THE FINAL ASSESSMENT ROLL**

LID 545 FINAL ASSESSMENT ROLL MAY 8, 2014

PARCEL	OWNER	MAILING ADDRESS	CTY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
091540-000	ZHANG JIEBIN	718 SYCAMORE AVE SPC 113	VISTA	CA	92083		1	\$ 1,815.10
092008-002	ZETA ODELO M & ZETA MARIA L	15001 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15001 SE EVERGREEN HWY	1	\$ 1,815.10
092008-004	WASTRADOWSKI BEVERLY J & WASTRADOWSKI ARTHUR C	15003 SE EVERGREEN HWY	VANCOUVER	WA	98683	15003 SE EVERGREEN HWY	1	\$ 1,815.10
092008-006	WATANABE ALVIN & WATANABE TAMARA	15013 SE EVERGREEN HWY	VANCOUVER	WA	98683	15013 SE EVERGREEN HWY	1	\$ 1,815.10
092008-008	MACAULAY KERMIT & BLIX ANN	15103 SE EVERGREEN HWY	VANCOUVER	WA	98683	15103 SE EVERGREEN HWY	1	\$ 1,815.10
092008-010	HAWKINS SHANNON K TRUSTEE	15113 SE EVERGREEN HWY	VANCOUVER	WA	98683	15113 SE EVERGREEN HWY	1	\$ 1,815.10
092008-012	ALIKIN VICTOR G	15207 SE EVERGREEN HWY	VANCOUVER	WA	98683	15207 SE EVERGREEN HWY	1	\$ 1,815.10
092008-013	DOLAN JOHN & DOLAN VIOLET	15201 SE EVERGREEN HWY	VANCOUVER	WA	98683	15201 SE EVERGREEN HWY	1	\$ 1,815.10
092008-014	GOULD RYAN & GOULD KRISTEN ELIZABETH ANDERSON	15209 SE EVERGREEN HWY	VANCOUVER	WA	98683	15209 SE EVERGREEN HWY	1	\$ 1,815.10
092008-016	EZAT-PANAH KAMRAN & EZAT-PANAH STEPHANIE	15301 SE EVERGREEN HWY	VANCOUVER	WA	98683	15301 SE EVERGREEN HWY	1	\$ 1,815.10
092008-018	FOSTER BARBARA K TRUSTEE	15313 SE EVERGREEN HWY	VANCOUVER	WA	98683	15313 SE EVERGREEN HWY	1	\$ 1,815.10
092008-019	TRIPP ROBERT ROLAN & TRIPP SUSAN L	15315 SE EVERGREEN HWY	VANCOUVER	WA	98683	15315 SE EVERGREEN HWY	1	\$ 1,815.10
092008-068	PARSONS ROGER & PARSONS LAURIE	14804 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14804 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-070	NAUGHTON JAMES & NAUGHTON PAULA TRUSTEE	14805 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14805 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-072	BONAWITZ JOE S & BONAWITZ JOANN TRUSTEE	14807 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14807 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-074	SCHROEDER STEPHEN M & SCHROEDER KRISTIE M	14811 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14811 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-076	FAKHOURY OMAR J & FAKHOURY GHADA C	14819 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14819 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-082	LEE LANEIL A & LEE LANEILE TRUSTEES	3810 SE RIVERCREST AVE	VANCOUVER	WA	98663	3810 SE RIVERCREST AVE	1	\$ 1,815.10
092008-112	HIGGINS MICHAEL & HIGGINS MARY	14608 SE 36TH CIR	VANCOUVER	WA	98683	14608 SE 36TH CIR	1	\$ 1,815.10
092008-114	WEINSTEIN JEFFREY & WEINSTEIN SHERRI	4708 B NE THURSTON WAY	VANCOUVER	WA	98662	14609 SE 36TH CIR	1	\$ 1,815.10
092008-118	NEUPERT KAROLYJ & GORDON BARRY	3612 SE 147TH CT	VANCOUVER	WA	98683	3612 SE 147TH CT	1	\$ 1,815.10
092008-120	DK CAPITAL LLC	PO BOX 579	CENTRALIA	WA	98531	3707 SE 147TH CT	1	\$ 1,815.10
092008-190	HOWARD KAE TRUSTEE	14519 SE RIVERSHORE DR	VANCOUVER	WA	98683	14519 SE RIVERSHORE DR	1	\$ 1,815.10
092008-192	ANDERSON DALE E & ANDERSON LELA L	14707 SE RIVERSIDE DR	VANCOUVER	WA	98683	14607 SE RIVERSHORE DR	1	\$ 1,815.10
092008-194	DEFREES MICHAEL & DEFREES CRISTI D	14657 SE RIVERSHORE DR	VANCOUVER	WA	98683	14657 SE RIVERSHORE DR	1	\$ 1,815.10
092008-196	ANDERSON DALE E & ANDERSON LETA TRUSTEE	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	14707 SE RIVERSHORE DR	1	\$ 1,815.10
092008-198	STEIN CRAIG	5408 NE 88TH ST B101	VANCOUVER	WA	98665	14719 SE RIVERSHORE DR	1	\$ 1,815.10
092008-200	TERRELL RICHARD & TERRELL CAROL	14807 SE RIVERSHORE DR	VANCOUVER	WA	98683	14807 SE RIVERSHORE DR	1	\$ 1,815.10
092008-202	TUAN TRAN & HOANG KATHY	14819 SE RIVERSHORE DR	VANCOUVER	WA	98683	14819 SE RIVERSHORE DR	1	\$ 1,815.10
092008-204	MCCLASKEY TOD E JR & MCCLASKEY VERONICA TRUSTEES	1499 SE TECH CENTER PL STE 2	VANCOUVER	WA	98683	14905 SE RIVERSHORE DR	1	\$ 1,815.10
092008-206	DAVIS GERALD & DAVIS ROBERTA	6922 NE FOURTH PLAIN BLVD	VANCOUVER	WA	98661	14915 SE RIVERSHORE DR	1	\$ 1,815.10
092008-208	MACKIN LARRY R & MACKIN SUZANNE I	15007 SE RIVERSHORE DR	VANCOUVER	WA	98683	15007 SE RIVERSHORE DR	1	\$ 1,815.10
092008-210	HUFFSTUTTER VINCENT I & HUFFSTUTTER SHELLEY	15019 SE RIVERSHORE DR	VANCOUVER	WA	98683	15019 SE RIVERSHORE DR	1	\$ 1,815.10
092008-212	KINGZETT THOMAS & KINGZETT GLORIA	15111 SE RIVERSHORE DR	VANCOUVER	WA	98683	15111 SE RIVERSHORE DR	1	\$ 1,815.10
092008-214	WATERS JOHN E & WATERS KATHLEEN M	15201 SE RIVERSHORE DR	VANCOUVER	WA	98683	15201 SE RIVERSHORE DR	1	\$ 1,815.10
092008-215	RIVER PROPERTY LLC	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	15209 SE RIVERSHORE DR	1	\$ 1,815.10
092009-786	MCCLAGAN KATHLEEN TRUSTEE	15801 SE RIVERSHORE DR	VANCOUVER	WA	98683	15801 SE RIVERSHORE DR	1	\$ 1,815.10
092009-788	FRABACK ALAN L & FRABACK ANNE MARIE	15813 SE RIVERSHORE DR	VANCOUVER	WA	98683	15813 SE RIVERSHORE DR	1	\$ 1,815.10
092009-790	TENOLD ROBERT & TENOLD SUSAN	15821 SE RIVERSHORE DR	VANCOUVER	WA	98683	15821 SE RIVERSHORE DR	1	\$ 1,815.10
092009-792	ROAKE JAMES & ROAKE RUTH A	15903 SE RIVERSHORE DR	VANCOUVER	WA	98683	15903 SE RIVERSHORE DR	1	\$ 1,815.10
092009-794	PATTERSON JAMES & PATTERSON LINDA TRUSTEE	15915 SE RIVERSHORE DR	VANCOUVER	WA	98683	15915 SE RIVERSHORE DR	1	\$ 1,815.10
092009-796	MACKAY DAVID B & MACKAY M KAY TRUSTEES	16001 SE RIVERSHORE DR	VANCOUVER	WA	98683	16001 SE RIVERSHORE DR	1	\$ 1,815.10
092009-798	BEATTY THOMAS & BEATTY CARMEN M	16009 SE RIVERSHORE DR	VANCOUVER	WA	98683	16009 SE RIVERSHORE DR	1	\$ 1,815.10
092009-800	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16021 SE RIVERSHORE DR	1	\$ 1,815.10
092009-804	HANNAH RICHARD & HANNAH B MARILYN	16117 SE RIVERSHORE DR	VANCOUVER	WA	98683	16117 SE RIVERSHORE DR	1	\$ 1,815.10
092009-808	GRAY PETER G	16215 SE RIVERSHORE DR	VANCOUVER	WA	98683	16215 SE RIVERSHORE DR	1	\$ 1,815.10
092009-810	LE HIEU T & LE THUY D	16311 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16311 SE RIVERSHORE DR	1	\$ 1,815.10
092010-888	STEIN SUSAN L & BREDI JAY TRUSTEES	14018 SE 35TH LP	VANCOUVER	WA	98684	15505 SE RIVERSHORE DR	1	\$ 1,815.10
092010-890	HARRIS ROD A & HARRIS LINDA LEE	15515 SE RIVERSHORE DR	VANCOUVER	WA	98683	15515 SE RIVERSHORE DR	1	\$ 1,815.10
092010-892	CHAMBERS DAVID E & CHAMBERS MAUREEN A TRUSTEE	15603 SE RIVERSHORE DR	VANCOUVER	WA	98683	15603 SE RIVERSHORE DR	1	\$ 1,815.10
092010-894	FOGG EDWARD L & FOGG MARIA M	15609 SE RIVERSHORE DR	VANCOUVER	WA	98683	15609 SE RIVERSHORE DR	1	\$ 1,815.10
092010-896	FOSTER GARY & FOSTER TINA	15701 SE RIVERSHORE DR	VANCOUVER	WA	98683	15701 SE RIVERSHORE DR	1	\$ 1,815.10
092010-898	JULIAN DENISE C	15711 SE RIVERSHORE DR	VANCOUVER	WA	98683	15711 SE RIVERSHORE DR	1	\$ 1,815.10
114784-004	VOGLER BEVERLY	13820 SE 35TH ST	VANCOUVER	WA	98683	13820 SE 35TH ST	1	\$ 1,815.10
114784-006	MONTGOMERY WILLIAM & MONTGOMERY TONI	13816 SE 35TH ST	VANCOUVER	WA	98683	13816 SE 35TH ST	1	\$ 1,815.10
114784-010	KRENELKA RANDALL M	13808 SE 35TH ST	VANCOUVER	WA	98683	13808 SE 35TH ST	1	\$ 1,815.10
114784-012	COLLINS CONNIE COLLETTE	13800 SE 35TH ST	VANCOUVER	WA	98683	13800 SE 35TH ST	1	\$ 1,815.10
114784-014	CORNETT KATHERINE	13720 SE 35TH ST	VANCOUVER	WA	98683	13720 SE 35TH ST	1	\$ 1,815.10
114784-016	GOODWIN KRISTI V & GOODWIN JEREMY M	13716 SE 35TH ST	VANCOUVER	WA	98683	13716 SE 35TH ST	1	\$ 1,815.10
114784-018	TRACY WILLIAM J & TRACY MARILYN E	37100 SE 20TH ST	WASHOUGAL	WA	98671	13710 SE 35TH ST	1	\$ 1,815.10
114784-020	BAKER JOHN A & BAKER KIMBERLY S	13706 SE 35TH ST	VANCOUVER	WA	98683	13706 SE 35TH ST	1	\$ 1,815.10
114784-022	SMITH PATTI A & SMITH DONALD J	13700 SE 35TH ST	VANCOUVER	WA	98683	13700 SE 35TH ST	1	\$ 1,815.10
114784-024	FULLARD-LEO DUDLEY L	579 AUWING ST	KALILIA	HI	96734	13622 SE 35TH ST	1	\$ 1,815.10
114784-026	SLATER BRANDON & SLATER DAYNA	24227 SE 43RD PL	ISSAQUAH	WA	98029	13620 SE 35TH ST	1	\$ 1,815.10
114784-028	SHORT DAVID B & SHORT DIANE M	180 TOPSIDE CT	STOKESDALE	NC	27357	13618 SE 35TH ST	1	\$ 1,815.10
114784-030	CASSIE GORDON J	7632 NE HAZEL DELL AVE	VANCOUVER	WA	98665	13616 SE 35TH ST	1	\$ 1,815.10
114784-032	PINO EVA	11714 NE CRESTWOOD DR	VANCOUVER	WA	98684	13614 SE 35TH ST	1	\$ 1,815.10
114784-034	CUNNINGHAM JAMES E	3407 SE 136TH CT	VANCOUVER	WA	98683	3407 SE 136TH CT	1	\$ 1,815.10
114784-038	CARLSON RONALD D & CARLSON KYMERY A	3401 SE 136TH CT	VANCOUVER	WA	98683	3401 SE 136TH CT	1	\$ 1,815.10
114784-040	HOWARD GREGORY H & HOWARD MARY LYNN	3408 SE 136TH CT	VANCOUVER	WA	98683	3408 SE 136TH CT	1	\$ 1,815.10
114784-042	FERGUSON TAMMIE	3410 SE 136TH CT	VANCOUVER	WA	98683	3410 SE 136TH CT	1	\$ 1,815.10
114784-156	HARRIS WILLIAM & HARRIS LAVINE	13823 SE 36TH ST	VANCOUVER	WA	98683	13823 SE 36TH ST	1	\$ 1,815.10
114784-158	FEISTER AUTUMN LORETTA	13822 SE 36TH ST	VANCOUVER	WA	98683	13822 SE 36TH ST	1	\$ 1,815.10
114784-186	LANDOLT MICHELLE & LANDOLT DAVID	13617 SE 35TH ST	VANCOUVER	WA	98683	13617 SE 35TH ST	1	\$ 1,815.10
114784-188	MCNAMARA PAMELA L	103 NE 14TH AVE	CAMAS	WA	98607	13619 SE 35TH ST	1	\$ 1,815.10
114784-190	BAY MARGARET C	13701 SE 35TH ST	VANCOUVER	WA	98683	13701 SE 35TH ST	1	\$ 1,815.10
114784-192	WALLENSTROM ROLF & WALLENSTROM VIRGINIA	13709 SE 35TH ST	VANCOUVER	WA	98683	13709 SE 35TH ST	1	\$ 1,815.10
114784-194	MCCLANATHAN R A & MCCLANATHAN BENTE TRUSTEES	13715 SE 35TH ST	VANCOUVER	WA	98683	13715 SE 35TH ST	1	\$ 1,815.10
114784-198	HOLLAND ROBERT & HOLLAND SYLVIA	13719 SE 35TH ST	VANCOUVER	WA	98683	13719 SE 35TH ST	1	\$ 1,815.10
114784-200	WULF VIRGINIA C	13801 SE 35TH ST	VANCOUVER	WA	98683	13801 SE 35TH ST	1	\$ 1,815.10
114784-201	ROLAND RALPH & ROLAND KARALEE	13807 SE 35TH ST	VANCOUVER	WA	98683	13807 SE 35TH ST	1	\$ 1,815.10
114784-202	ALEGRIA ARTURO	13809 SE 35TH ST	VANCOUVER	WA	98683	13809 SE 35TH ST	1	\$ 1,815.10
114784-204	NORTON TIMOTHY W & NORTON KATHRYN M	5615 SE SCENIC LN UNIT 303	VANCOUVER	WA	98661	13817 SE 35TH ST	1	\$ 1,815.10
114784-206	GRUBBS SANDY L & LINDSTROM JERED F	3507 NE 175TH AVE	VANCOUVER	WA	98682	3502 SE 139TH AVE	1	\$ 1,815.10
114784-208	BISAILLON PHILIP E & BISAILLON LUCIANA	PO BOX 266	VANCOUVER	WA	98666	3510 SE 139TH AVE	1	\$ 1,815.10
114784-222	MELTON SAMUEL & MELTON MARILYN	3603 SE 139TH AVE	VANCOUVER	WA	98683	3603 SE 139TH AVE	1	\$ 1,815.10
114784-226	WIGGINS MANNING LISA	3517 SE 139TH AVE	VANCOUVER	WA	98683	3517 SE 139TH AVE	1	\$ 1,815.10
114784-228	KERN BRENDA S	22145 S HWY 99 E	OREGON CITY	OR	97045	3511 SE 139TH AVE	1	\$ 1,815.10
114784-232	SCHLOSSER ALAN E	PO BOX 2322	BEND	OR	97709	3503 SE 139TH AVE	1	\$ 1,815.10
114784-234	HERRMANN LINDA M	13902 SE 35TH ST	VANCOUVER	WA	98683	13902 SE 35TH ST	1	\$ 1,815.10
114784-238	MINOR BRIAN C & MINOR DARICE E	14003 SE 35TH LOOP	VANCOUVER	WA	98683	14003 SE 35TH LOOP	1	\$ 1,815.10

LIQ 545 FINAL ASSESSMENT ROLL MAY 8, 2014

PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-242	STEVENS ABRAM M & STEVENS ANNA L	14007 SE 35TH LOOP	VANCOUVER	WA	98683	14007 SE 35TH LOOP	1	\$ 1,815.10
114784-270	LINK EDWARD WILLIAM & LINK LOUISE TRUSTEES	14215 SE 35TH LOOP	VANCOUVER	WA	98683	14215 SE 35TH LOOP	1	\$ 1,815.10
114784-272	KASZIEWICZ FRANK & KASZIEWICZ MICHELLE	14103 SE 35TH ST	VANCOUVER	WA	98683	14103 SE 35TH LOOP	1	\$ 1,815.10
114784-274	SARGENT LARRY E	20413 25TH AVE NW	SHORELINE	WA	98177	14115 SE 35TH ST	1	\$ 1,815.10
114784-276	SKARBERG JOHN B & SKARBERG JOLEEN G TRUSTEES	14206 SE 38TH ST	VANCOUVER	WA	98683	14206 SE 38TH ST	1	\$ 1,815.10
114784-334	OLCZAK STEPHEN G & OLCZAK MARY TRUSTEE	14205 SE 38TH ST	VANCOUVER	WA	98683	14205 SE 38TH ST	1	\$ 1,815.10
114784-338	WASHBURN FREDRICK L II & WASHBURN LORI LEE	14120 SE 35TH ST	VANCOUVER	WA	98683	14120 SE 35TH ST	1	\$ 1,815.10
114784-340	ASHE NEAL & ASHE SHARON TRUSTEE	14118 SE 35TH ST	VANCOUVER	WA	98683	14118 SE 35TH ST	1	\$ 1,815.10
114784-344	HESS STEVEN A & WILKS TERESA S	14114 SE 35TH ST	VANCOUVER	WA	98683	14114 SE 35TH ST	1	\$ 1,815.10
114784-346	UHEY JACKIE & UHEY STACI	7202 NW 291ST ST	RIDGEFIELD	WA	98642	14106 SE 35TH ST	1	\$ 1,815.10
114784-348	MCDADE BRYAN & MCDADE SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	14102 SE 35TH ST	1	\$ 1,815.10
114784-350	WINTER CHARLES F	14100 SE 35TH ST	VANCOUVER	WA	98683	14100 SE 35TH ST	1	\$ 1,815.10
114784-352	SHIRAIISHI CHRISTOPHER & CAMERON ANN	14022 SE 35TH ST	VANCOUVER	WA	98683	14022 SE 35TH ST	1	\$ 1,815.10
114784-354	KNIGHT ROY	14020 SE 35TH ST	VANCOUVER	WA	98683	14020 SE 35TH ST	1	\$ 1,815.10
114784-356	BROWN JEFFREY R & BROWN DEBORAH L	14016 SE 35TH ST	VANCOUVER	WA	98683	14016 SE 35TH ST	1	\$ 1,815.10
114784-360	ALDOUS GARY M & ALDOUS LAUREN R	14010 SE 35ST	VANCOUVER	WA	98683	14010 SE 35TH ST	1	\$ 1,815.10
114784-362	NAZARIO-PETAK CARMEN	14000 SE 35TH ST	VANCOUVER	WA	98683	14000 SE 35TH ST	1	\$ 1,815.10
114784-364	KANAN SALLY M	13918 SE 35TH ST	VANCOUVER	WA	98683	13918 SE 35TH ST	1	\$ 1,815.10
114784-366	SHORT DAVID B & SHORT DIANE M	3609 SE 139TH AVE	VANCOUVER	WA	98683	13910 SE 35TH ST	1	\$ 1,815.10
114784-368	BROWN RONALD E & BROWN PAULA R	2224 LITTLE LN APT 4	LAKE HAVASU CITY	AZ	86406	14004 SE 35TH LOOP	1	\$ 1,815.10
114784-370	COBB JOHN R & COBB REBECCA B	2660 HAYDEN BRIDGE RD	SPRINGFIELD	OR	97477	14021 SE 35TH ST	1	\$ 1,815.10
114784-372	GREIG RYAN & GREIG KIMBERLY	14038 SE 35TH LOOP	VANCOUVER	WA	98683	14038 SE 35TH LOOP	1	\$ 1,815.10
114784-374	PAYNE TIMOTHY W	14036 SE 35TH LOOP	VANCOUVER	WA	98683	14036 SE 35TH LOOP	1	\$ 1,815.10
114784-376	WOOD GREGORY & WOOD ANGELA	6021 GREENBUSH AVE	VAN NUYS	CA	91401	14034 SE 35TH LOOP	1	\$ 1,815.10
114784-378	YOUNG MARK G	14032 SE 35TH LOOP	VANCOUVER	WA	98683	14032 SE 35TH LOOP	1	\$ 1,815.10
114784-388	MCDOWELL MICHAEL M & MCDOWELL CLAUDIA S (C/B) - BRADLEY SUSAN G	14012 SE 35TH LOOP	VANCOUVER	WA	98683	14012 SE 35TH LOOP	1	\$ 1,815.10
114784-390	HORN RANDALL E	14008 SE 35TH LOOP	VANCOUVER	WA	98683	14008 SE 35TH LOOP	1	\$ 1,815.10
114784-700	SVEHAUG ALAN & SVEHAUG SALLY	13415 SE SILVER CIR	VANCOUVER	WA	98683	13415 SE SILVER CIR	1	\$ 1,815.10
122108-000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683		1	\$ 1,815.10
122109-000	DORSEY BRIDGET M & WEST TIMOTHY W	4219 NE 81ST AVE	PORTLAND	OR	97218	4515 SE 164TH AVE	1	\$ 1,815.10
122117-000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683	4603 SE 164TH AVE	1	\$ 1,815.10
122118-000	WARD JADE L & WARD JOSEPH C	4300 SE 164TH AVE	VANCOUVER	WA	98683	4300 SE 164TH AVE	1	\$ 1,815.10
122119-000	MCELLRATH ROBERT M & MCELLRATH SALLY	4310 SE 164TH AVE	VANCOUVER	WA	98683	4310 SE 164TH AVE	1	\$ 1,815.10
122121-000	NORD JOHN E SUCCESSOR TRUSTEE	2006 NE 157TH AVE	VANCOUVER	WA	98684	15801 SE EVERGREEN HWY	1	\$ 1,815.10
122122-000	COMBS RALPH LON & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682		1	\$ 1,815.10
122123-002	MORELLO SANTO & MORELLO JEANNETTE	4304 SE 159TH CRT	VANCOUVER	WA	98683	4304 SE 159TH CT	1	\$ 1,815.10
122123-004	HUELSMANN CHRISTOPHER T & JOHNSON-HUELSMANN JANET Y	PO BOX 871255	VANCOUVER	WA	98687	4312 SE 159TH CT	1	\$ 1,815.10
122123-006	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98683	4320 SE 159TH CT	1	\$ 1,815.10
122123-008	NGUYEN BAO Q & DANG TUTRINH T	4305 SE 159TH CT	VANCOUVER	WA	98683	4305 SE 159TH CT	1	\$ 1,815.10
122123-010	CARPENTER RICHARD VINCENT & CARPENTER SANDRA L	4315 SE 159TH CT	VANCOUVER	WA	98683	4315 SE 159TH CT	1	\$ 1,815.10
122123-012	RIEM MARK T & RIEM NEALANE D	4321 SE 159TH CT	VANCOUVER	WA	98683	4321 SE 159TH CT	1	\$ 1,815.10
122124-000	LESTER TED W & LESTER EDITH TRUSTEES	PO BOX 2050	WOODLAND	WA	98674	15613 SE EVERGREEN HWY	1	\$ 1,815.10
122125-000	MCMALL TIMOTHY D & MCMALL NICOLE M	PO BOX 703	CAMAS	WA	98607	4306 SE 164TH AVE	1	\$ 1,815.10
122128-000	WHITFIELD JANE G TRUSTEE	15819 SE EVERGREEN HWY	VANCOUVER	WA	98683	15819 SE EVERGREEN HWY	1	\$ 1,815.10
122133-000	KAUL SCOTT A & KAUL JANET A	15507 SE 39TH CIR	VANCOUVER	WA	98683	15513 SE EVERGREEN HWY	1	\$ 1,815.10
122135-000	CROCKER RICHARD H	12614 SE 10TH ST	VANCOUVER	WA	98683	4313 SE 164TH AVE	1	\$ 1,815.10
122137-000	BOURDEAU DENNIS & BOURDEAU PATRICIA	16001 SE EVERGREEN HWY	VANCOUVER	WA	98683	16001 SE EVERGREEN HWY	1	\$ 1,815.10
122139-000	PREST LAYNE A & PREST KARIN M	16301 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	16301 SE EVERGREEN HWY	1	\$ 1,815.10
122140-000	RODRIGUEZ DAVID & RODRIGUEZ JULIA	4503 SE 164TH AVE	VANCOUVER	WA	98683	4503 SE 164TH AVE	1	\$ 1,815.10
122143-000	SHALABY AZIZ & SHALABY BERNADETTE	16205 SE EVERGREEN HWY	VANCOUVER	WA	98683	16205 SE EVERGREEN HWY	1	\$ 1,815.10
122144-000	AMAYA JULIAN	16211 SE EVERGREEN HWY	VANCOUVER	WA	98683	16211 SE EVERGREEN HWY	1	\$ 1,815.10
122151-000	BERRY THOMAS JOE & MONTGOMERY DANA LEE	16101 SE EVERGREEN HWY	VANCOUVER	WA	98683	16101 SE EVERGREEN HWY	1	\$ 1,815.10
122152-000	MALVEAU SUSAN E	16013 SE EVERGREEN HWY	VANCOUVER	WA	98683	16013 SE EVERGREEN HWY	1	\$ 1,815.10
122153-000	TORISTOJA STACY LYNN & TORISTOJA DANO JAMES	109 E 37TH ST	VANCOUVER	WA	98663	16109 SE EVERGREEN HWY	1	\$ 1,815.10
122165-000	GARRETT STEPHEN A & GARRETT PATRICIA M	2408 SE 125TH AVE	VANCOUVER	WA	98683		1	\$ 1,815.10
122166-000	SCOTT BROOKE M	15703 SE EVERGREEN HWY	VANCOUVER	WA	98683	15703 SE EVERGREEN HWY	1	\$ 1,815.10
122169-000	WEBB ALAN L & WEBB LAURA	15511 SE EVERGREEN HWY	VANCOUVER	WA	98683	15511 SE EVERGREEN HWY	1	\$ 1,815.10
122358-005	BEEM JOHN & BEEM CHERYL	15407 SE EVERGREEN HWY	VANCOUVER	WA	98683	15407 SE EVERGREEN HWY	1	\$ 1,815.10
122358-010	HASHEMI MASSOUD & HASHEMI AFSANEH	15403 SE EVERGREEN HWY	VANCOUVER	WA	98683	15403 SE EVERGREEN HWY	1	\$ 1,815.10
122358-015	MCVICKER KEVIN C	15401 SE EVERGREEN HWY	VANCOUVER	WA	98683	15401 SE EVERGREEN HWY	1	\$ 1,815.10
122363-000	LINDSAY DAVID J & LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683	14411 SE RIVERSHORE DR	1	\$ 1,815.10
122365-002	HADWIN MATTHEW & HADWIN VALARIE	15487 SE RIVERSHORE DR	VANCOUVER	WA	98683	15487 SE RIVERSHORE DR	1	\$ 1,815.10
122365-004	JESSICK DAVID & JESSICK MARLIS	15465 SE RIVERSHORE DR	VANCOUVER	WA	98683	15465 SE RIVERSHORE DR	1	\$ 1,815.10
122365-006	FRANZ FINLEY ELSIE & FRANZ ROBERT W	1211 SW 5TH AVE STE #300	PORTLAND	OR	97204	15443 SE RIVERSHORE DR	1	\$ 1,815.10
122365-008	CALDWELL RONALD L & CALDWELL LINDA D	4902 DANDY TRAIL	INDIANAPOLIS	IN	46254	15421 SE RIVERSHORE DR	1	\$ 1,815.10
122365-010	COX TERRIE L TRUSTEE	15399 SE RIVERSHORE DR	VANCOUVER	WA	98683	15399 SE RIVERSHORE DR	1	\$ 1,815.10
122365-012	BROWN BRUCE C & BROWN BARBARA A	15377 SE RIVERSHORE DR	VANCOUVER	WA	98683	15377 SE RIVERSHORE DR	1	\$ 1,815.10
122365-014	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	15355 SE RIVERSHORE DR	1	\$ 1,815.10
122365-016	WANG ZHUO & WANG JUNE TRUSTEE	6839 W MERCER WAY	MERCER ISLAND	WA	98040	15333 SE RIVERSHORE DR	1	\$ 1,815.10
122365-018	PHAN JACK & PHAN JESSICA	15311 SE RIVERSHORE DR	VANCOUVER	WA	98683	15311 SE RIVERSHORE DR	1	\$ 1,815.10
122365-020	MERRILL ERIC M & CASWELL JEANNE M	4557 GREENVIEW DR	EL DORADO HLS	CA	95762	15289 SE RIVERSHORE DR	1	\$ 1,815.10
122365-022	NIEMEYER JOHN	15 82ND DR STE 210	GLADSTONE	OR	97027	15267 SE RIVERSHORE DR	1	\$ 1,815.10
122365-024	WALTHER CARL F TRUSTEE 1/2 INT	15245 SE RIVERSHORE LANDING	VANCOUVER	WA	98683	15245 SE RIVERSHORE DR	1	\$ 1,815.10
122365-026	RUNDLE JAMES R & RUNDLE KAREN TRUSTEE	16420 SE MCGILLVRAV BLVD ST	VANCOUVER	WA	98683	15223 SE RIVERSHORE DR	1	\$ 1,815.10
122365-028	DAWSON-AUSTIN CYNTHIA L	15217 SE RIVERSHORE DR	VANCOUVER	WA	98683	15217 SE RIVERSHORE DR	1	\$ 1,815.10
122375-000	GREENE PETER B & GREENE CATHERINE D	PO BOX 656	LEWISTON	ID	83501	15317 SE EVERGREEN HWY	1	\$ 1,815.10
122382-000	LINDSAY DAVID J & LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$ 1,815.10
122383-000	TUTT JONATHAN D & ANDERSEN TIFFANY	15331 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15331 SE EVERGREEN HWY	1	\$ 1,815.10
122384-000	SAUVAGEAU JOSEPH E & PEREIRA ZULMA A	15325 SE EVERGREEN HWY	VANCOUVER	WA	98683	15325 SE EVERGREEN HWY	1	\$ 1,815.10
122406-000	FRAKES FLOYD & FRAKES SUSAN	14425 SE RIVERSHORE DR	VANCOUVER	WA	98683	14425 SE RIVERSHORE DR	1	\$ 1,815.10
122575-002	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3624 SE 142ND CT	1	\$ 1,815.10
122575-004	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3620 SE 142ND CT	1	\$ 1,815.10
122575-006	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3616 SE 142ND CT	1	\$ 1,815.10
122575-008	BOROWSKI CHRISTINE L & BOROWSKI JERE R	837 N 11TH PL	RIDGEFIELD	WA	98642	3612 SE 142ND CT	1	\$ 1,815.10
122575-010	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3608 SE 142ND CT	1	\$ 1,815.10
122575-012	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3604 SE 142ND CT	1	\$ 1,815.10
122575-014	NGUYEN RICHARD M & NGUYEN CAROLINE	1817 NW 87TH CIR	VANCOUVER	WA	98665	3520 SE 142ND CT	1	\$ 1,815.10
122575-016	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3516 SE 142ND CT	1	\$ 1,815.10
122575-018	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3510 SE 142ND CT	1	\$ 1,815.10
122575-020	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3506 SE 142ND CT	1	\$ 1,815.10
122575-022	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3502 SE 142ND CT	1	\$ 1,815.10

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PARCEL	OWNER	MAILING ADDRESS	QTY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
122575-024	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3511 SE 142ND CT	1	\$ 1,815.10
122575-026	MAHILL PHILIP & MAHILL KELLY	837 N 11TH PL	RIDGEFIELD	WA	98642	3515 SE 142ND CT	1	\$ 1,815.10
122575-028	WHITFIELD JANET H	837 N 11TH PL	RIDGEFIELD	WA	98642	3519 SE 142ND CT	1	\$ 1,815.10
122575-030	FOREMAN DINARI G & FOREMAN JILL A	10800 SE 17TH CIR HG-88	VANCOUVER	WA	98664	3601 SE 142ND CT	1	\$ 1,815.10
122575-032	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3605 SE 142ND CT	1	\$ 1,815.10
122575-034	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3611 SE 142ND CT	1	\$ 1,815.10
122575-042	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687		1	\$ 1,815.10
122581-000	LINDSAY TEXAS LLC	PO BOX 206	GOVERNMENT CAMP	OR	97028	14317 SE EVERGREEN HWY	1	\$ 1,815.10
122585-000	BEAR ROSS & BEAR CHRISTINE	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	3603 SE 144TH CT	1	\$ 1,815.10
122585-005	CHANG SUN & CHANG MICHAEL	3515 SE 144TH CT	VANCOUVER	WA	98683	3515 SE 144TH CT	1	\$ 1,815.10
122592-000	KELLOGG MARY A TRUSTEE	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683		1	\$ 1,815.10
122610-000	LEAS JOSEPH & AMENT-LEAS JULIANNE	14209 SE EVERGREEN HWY	VANCOUVER	WA	98683	14209 SE EVERGREEN HWY	1	\$ 1,815.10
122617-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$ 1,815.10
122627-002	CURRENT RESIDENT	3331 SE RIVERWOOD LN	VANCOUVER	WA	98683	3331 SE RIVERWOOD LN	1	\$ 1,815.10
122627-004	WOOD MARY CHRISTINA	2909 S PORTSIDE	BOISE	ID	83706		1	\$ 1,815.10
122627-006	HARDESTY REBECCA B W TRUSTEE	968 E RIVERPARK LN	BOISE	ID	83706		1	\$ 1,815.10
122627-008	HARDESTY REBECCA B W TRUSTEE	969 E RIVERPARK LN	BOISE	ID	83706		1	\$ 1,815.10
122632-000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687	14237 SE EVERGREEN HWY	1	\$ 1,815.10
122633-000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687		1	\$ 1,815.10
122643-010	DAILEY MARK & FIGUEROA M ELENA	3514 SE 144TH CT	VANCOUVER	WA	98683	3514 SE 144TH CT	1	\$ 1,815.10
122643-015	HARRINGTON LAURA A	3604 SE 144TH COURT	VANCOUVER	WA	98683	3604 SE 144TH CT	1	\$ 1,815.10
126665-000	MATARRESE LAWRENCE & MATARRESE BARBARA TRUSTEES	1736 KILBOURN ST	LOS ANGELES	CA	90065	16829 SE EVERGREEN HWY	1	\$ 1,815.10
126690-000	COMBS RALPH LON & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682	16405 SE EVERGREEN HWY	1	\$ 1,815.10
126691-000	BOWERS MICHAEL E & BOWERS SHELLEY E	425 NW 17TH AVE	CAMAS	WA	98607	16707 SE EVERGREEN HWY	1	\$ 1,815.10
126696-000	DILLEY LAURA E	16609 SE EVERGREEN HWY	VANCOUVER	WA	98683	16609 SE EVERGREEN HWY	1	\$ 1,815.10
126696-005	HEILES KATRINA M	1343 HWY A1A Apt 18	SATELLITE BEACH	FL	32937	4412 SE 166TH PL	1	\$ 1,815.10
126696-010	DILLEY TIMOTHY & DILLEY LAURA	12611 NE 99TH ST APT E29	VANCOUVER	WA	98682		1	\$ 1,815.10
126706-000	STEKHUIZEN AUDREY	16821 SE EVERGREEN HWY	VANCOUVER	WA	98683	16821 SE EVERGREEN HWY	1	\$ 1,815.10
126709-000	BAUMAN JOHN C & BAUMAN DEBRA TRUSTEE	202 E MCLOUGHUN BLVD	VANCOUVER	WA	98683	16621 SE EVERGREEN HWY	1	\$ 1,815.10
126724-000	LEHMANN ROBERT & LEHMANN CATHERINE	16813 SE EVERGREEN HWY	VANCOUVER	WA	98683	16813 SE EVERGREEN HWY	1	\$ 1,815.10
126747-000	ANDERSON DALE E & ANDERSON LETA L TRUSTEES	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	16933 SE EVERGREEN HWY	1	\$ 1,815.10
091490-000	YOUNGS MARK ETAL	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683	3500 SE BELLA VISTA PL	2	\$ 1,270.57
091502-000	YOUNGS MARK TRUSTEE	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683		2	\$ 1,270.57
091510-000	VANDERLAAN RICHARD & VANDERLAAN MARY	852 W T ST	WASHOUGAL	WA	98671	14009 SE BELLA VISTA CIR	2	\$ 1,270.57
091530-000	SABAH HOUTAN	6925 SUNNYSIDE BLVD	MARYSVILLE	WA	98270	3520 SE BELLA VISTA PL	2	\$ 1,270.57
092008-020	MCKOWNE FRANK J & ZIMMERMAN-MCKOWNE MARIE A TRUSTEES	3811 SE RIVERCREST AVE	VANCOUVER	WA	98683	3811 SE RIVERCREST AVE	2	\$ 1,270.57
092008-022	RYAN ROBERT & RYAN DOROTHY	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683		2	\$ 1,270.57
092008-066	BICKMORE BRYAN R TRUSTEE	14814 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14814 SE NORTHSHORE CIR	2	\$ 1,270.57
092008-078	MELKONIAN BRUCE L TRUSTEE	14911 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14911 SE NORTHSHORE CIR	2	\$ 1,270.57
092008-080	PINNEY CAROLE T	3802 SE RIVERCREST AVE	VANCOUVER	WA	98683	3802 SE RIVERCREST AVE	2	\$ 1,270.57
092008-110	MOLLER RICHARD & MOLLER LISA TRUSTEE	14616 SE 36TH CIR	VANCOUVER	WA	98683	14616 SE 36TH CIR	2	\$ 1,270.57
092008-116	CHUMBLEY RALPH & CHUMBLEY TRACY	3606 SE 147TH CT	VANCOUVER	WA	98683	3606 SE 147TH CT	2	\$ 1,270.57
092008-122	RINK BENJAMIN W	3521 SE 147TH COURT	VANCOUVER	WA	98683	3521 SE 147TH CT	2	\$ 1,270.57
092008-638	DATLOFF JOEL & DATLOFF LINDA	3810 SE 152ND CT	VANCOUVER	WA	98683	3810 SE 152ND CT	2	\$ 1,270.57
092008-640	MORGAN EUGENE P & MORGAN GLENDA L	3814 SE 152ND CT	VANCOUVER	WA	98683	3814 SE 152ND CT	2	\$ 1,270.57
092008-642	HARGIS JAMES W & HARGIS LINDA L TRUSTEES	3815 SE 152ND CT	VANCOUVER	WA	98683	3815 SE 152ND CT	2	\$ 1,270.57
092008-644	PROVOST LISA L	3811 SE 152ND CT	VANCOUVER	WA	98684	3811 SE 152ND CT	2	\$ 1,270.57
092008-970	KONDOS MICHAEL J & KONDOS SANDRA D TRUSTEES	3820 SE 153RD CT	VANCOUVER	WA	98683	3820 SE 153RD CT	2	\$ 1,270.57
092008-972	HANSEN NANCY R TRUSTEE	3819 SE 153RD CT	VANCOUVER	WA	98683	3819 SE 153RD CT	2	\$ 1,270.57
092008-974	LO CHENG FAN & LO CHUN KUEI	3817 SE 153RD CT	VANCOUVER	WA	98683	3817 SE 153RD CT	2	\$ 1,270.57
092009-812	LI CHUNXIANG & CHEN JUNIE	15501 SE 40TH CR	VANCOUVER	WA	98683	15501 SE 40TH CIR	2	\$ 1,270.57
092009-814	BIGONI LEANN M	15509 SE 40TH CIR	VANCOUVER	WA	98683	15509 SE 40TH CIR	2	\$ 1,270.57
092009-816	KNOX RICHARD H & KNOX BRENDA J	15515 SE 40TH CIR	VANCOUVER	WA	98684	15515 SE 40TH CIR	2	\$ 1,270.57
092009-856	STUART GEORGE & STUART MARTHA	4006 SE 155TH AVE	VANCOUVER	WA	98683	4006 SE 155TH AVE	2	\$ 1,270.57
092009-904	GRAY POONEH E TRUSTEE	3902 SE 154TH CT	VANCOUVER	WA	98683	3902 SE 154TH CT	2	\$ 1,270.57
092009-906	GREGORY DIANE M	3905 SE 154TH CT	VANCOUVER	WA	98683	3905 SE 154TH CT	2	\$ 1,270.57
092009-908	CLINK DEREK	1375 PINELLAS BAYWAY S APT 4	SAINT PETERSBURG	FL	33715	3903 SE 154TH CT	2	\$ 1,270.57
092015-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		2	\$ 1,270.57
092071-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683	16804 SE EVERGREEN HWY	2	\$ 1,270.57
092081-000	HEILES TOD	16816 SE EVERGREEN HWY	VANCOUVER	WA	98683	16816 SE EVERGREEN HWY	2	\$ 1,270.57
114784-044	GASKILL FRANKLIN DAVID & GASKILL LANETTA	3414 SE 136TH CT	VANCOUVER	WA	98683	3414 SE 136TH CT	2	\$ 1,270.57
114784-046	STREAM GLEN R	3520 SE 136TH CT	VANCOUVER	WA	98683	3520 SE 136TH CT	2	\$ 1,270.57
114784-048	GANNER RAY & GANNER MAUREEN TRUSTEES	13503 SE 37TH ST	VANCOUVER	WA	98683	13503 SE 37TH ST	2	\$ 1,270.57
114784-128	WILKINSON ROBERT E TRUSTEE	13613 SE 36TH ST	VANCOUVER	WA	98683	13613 SE 36TH ST	2	\$ 1,270.57
114784-130	TJITJEN JANIS	13615 SE 36TH ST	VANCOUVER	WA	98683	13615 SE 36TH ST	2	\$ 1,270.57
114784-132	MCDADDE BRYAN & MCDADDE SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	13617 SE 36TH ST	2	\$ 1,270.57
114784-136	CHRISTEN DEBORAH L	13619 SE 36TH ST	VANCOUVER	WA	98683	13619 SE 36TH ST	2	\$ 1,270.57
114784-138	BRAUER WM C & BRAUER CAROLYN I TRUSTEE	13709 SE 36TH ST	VANCOUVER	WA	98683	13709 SE 36TH ST	2	\$ 1,270.57
114784-140	PLOWMAN PETER D & PLOWMAN TERESA J	13715 SE 36TH STREET	VANCOUVER	WA	98683	13715 SE 36TH ST	2	\$ 1,270.57
114784-142	RHODES CURTIS A & RHODES TAMARA A	5704 W 146TH ST	OVERLAND PARK	KS	66223	13717 SE 36TH ST	2	\$ 1,270.57
114784-144	ROELLI CONRAD	13719 SE 36TH ST	VANCOUVER	WA	98683	13719 SE 36TH ST	2	\$ 1,270.57
114784-146	EVERGREEN INTERNATIONAL PLAZA LLC	911 MAIN ST #10	VANCOUVER	WA	98660	13721 SE 36TH ST	2	\$ 1,270.57
114784-148	DOUGLASS GARY R & DOUGLASS TANIS W	13801 SE 36TH ST	VANCOUVER	WA	98683	13801 SE 36TH ST	2	\$ 1,270.57
114784-152	GINN RICHARD & GINN SHIRLEY	13811 SE 36TH ST	VANCOUVER	WA	98683	13811 SE 36TH ST	2	\$ 1,270.57
114784-154	HEPBURN DOUGLAS J & HEPBURN VALERIE	13817 SE 36TH ST	VANCOUVER	WA	98683	13817 SE 36TH ST	2	\$ 1,270.57
114784-160	BECK CARRIE	13818 SE 36TH ST	VANCOUVER	WA	98683	13818 SE 36TH ST	2	\$ 1,270.57
114784-162	SUTHERLAND DEAN A & SUTHERLAND ROXANEY	13810 SE 36TH ST	VANCOUVER	WA	98683	13810 SE 36TH ST	2	\$ 1,270.57
114784-166	CHANDRAN REKHA	13806 SE 36TH ST	VANCOUVER	WA	98683	13806 SE 36TH ST	2	\$ 1,270.57
114784-168	SCHLEICH DOUGLAS & SCHLEICH TERESA	13800 SE 36TH ST	VANCOUVER	WA	98683	13800 SE 36TH ST	2	\$ 1,270.57
114784-170	SMITH MONIQUE Y	13720 SE 36TH ST	VANCOUVER	WA	98683	13720 SE 36TH ST	2	\$ 1,270.57
114784-172	JENKINS MARLIA K	13716 SE 36TH ST	VANCOUVER	WA	98663	13716 SE 36TH ST	2	\$ 1,270.57
114784-174	DIVINE JEFFREY M	7500 NE PARR LANE	VANCOUVER	WA	98662	13712 SE 36TH ST	2	\$ 1,270.57
114784-176	TRETTER SHEILA	13708 SE 36TH ST	VANCOUVER	WA	98683	13708 SE 36TH ST	2	\$ 1,270.57
114784-178	HALDEMAN DENNIS & HALDEMAN ELEANOR	13700 SE 36TH ST	VANCOUVER	WA	98683	13700 SE 36TH ST	2	\$ 1,270.57
114784-180	WOOD ERSKINE II & WOOD SANDY	PO BOX 871660	VANCOUVER	WA	98687	13618 SE 36TH ST	2	\$ 1,270.57
114784-182	BASHKINGY GEORGE R & BASHKINGY THERESA	13615 SE 35TH ST	VANCOUVER	WA	98683	13615 SE 35TH ST	2	\$ 1,270.57
114784-220	KENNY STEPHON D & KENNY REGENA E	3609 SE 139TH AVE	VANCOUVER	WA	98683	3609 SE 139TH AVE	2	\$ 1,270.57
114784-244	BEAULIEU JOHN ARTHUR & JACKSON-BEAULIEU DENISE	14013 SE 35TH LOOP	VANCOUVER	WA	98683	14013 SE 35TH LOOP	2	\$ 1,270.57
114784-246	MORRIS DONALD & MOONEY MELANIE	14015 SE 35TH LOOP	VANCOUVER	WA	98683	14015 SE 35TH LOOP	2	\$ 1,270.57
114784-248	WOODWARD-COLLE LYNDA	2515 30TH AVE SOUTH	SEATTLE	WA	98144	14017 SE 35TH LOOP	2	\$ 1,270.57
114784-252	MATUSCH FAMILY TRUST	14019 SE 35TH LOOP	VANCOUVER	WA	98683	14019 SE 35TH LOOP	2	\$ 1,270.57



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PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-254	BARRY CYNTHIA U	14021 SE 35TH LOOP	VANCOUVER	WA	98683	14021 SE 35TH LOOP	2	\$ 1,270.57
114784-266	NOLAN EDWARD & NOLAN MARY	14031 SE 35TH LOOP	VANCOUVER	WA	98683	14031 SE 35TH LOOP	2	\$ 1,270.57
114784-268	TOPAZ LLC	14033 SE 35TH LOOP	VANCOUVER	WA	98683	14033 SE 35TH LOOP	2	\$ 1,270.57
114784-278	MASUNAGA HEIDI W & MASUNAGA DAVID J	14200 SE 38TH ST	VANCOUVER	WA	98683	14200 SE 38TH ST	2	\$ 1,270.57
114784-280	DUNN JOANNA E & DUNN ELISABETH	PO BOX 1301	LAKE OSWEGO	OR	97035	14108 SE 38TH ST	2	\$ 1,270.57
114784-320	STONE SUSAN K & STONE GARY R	14107 SE 38TH ST	VANCOUVER	WA	98683	14107 SE 38TH ST	2	\$ 1,270.57
114784-322	SIBTHORP ROBERT J & SIBTHORP LYNN J	3806 SE 142ND CT	VANCOUVER	WA	98683	3806 SE 142ND CT	2	\$ 1,270.57
114784-324	KENDALL SUZANNE P	3808 SE 142ND CT	VANCOUVER	WA	98683	3808 SE 142ND CT	2	\$ 1,270.57
114784-326	FRITSCH JOSEPH & FRITSCH ROXANNE	3810 SE 142ND CT	VANCOUVER	WA	98683	3810 SE 142ND CT	2	\$ 1,270.57
114784-328	AMY MERRILEE O TRUSTEE	3809 SE 142ND CT	VANCOUVER	WA	98683	3809 SE 142ND CT	2	\$ 1,270.57
114784-330	RMJ BENNETT LLC	1614 WASHINGTON	VANCOUVER	WA	98660	3805 SE 142ND CT	2	\$ 1,270.57
114784-332	WIEMKEN EDWARD C & WIEMKEN BIRDIE L	PO BOX 55816	HAYWARD	CA	94545	3801 SE 142ND CT	2	\$ 1,270.57
114784-380	LOPEZ ALICE M	14030 SE 35TH LOOP	VANCOUVER	WA	98683	14030 SE 35TH LOOP	2	\$ 1,270.57
114784-382	MASARIK JOHN S III & GROSS JULIE A	14024 SE 35TH LOOP	VANCOUVER	WA	98683	14024 SE 35TH LOOP	2	\$ 1,270.57
114784-384	BREDL JAY & BREDL SUSAN L TRUSTEES	14018 SE 35TH LOOP	VANCOUVER	WA	98683	14018 SE 35TH LOOP	2	\$ 1,270.57
114784-386	SCHLUCHTING JAMES L & SCHLUCHTING ARDEN TRUSTEES	14014 SE 35TH LOOP	VANCOUVER	WA	98683	14014 SE 35TH LOOP	2	\$ 1,270.57
114784-696	PAYTON ROBERT & PAYTON KATHLEEN	13315 SE SILVER CIR	VANCOUVER	WA	98683	13315 SE SILVER CIR	2	\$ 1,270.57
114784-698	SMITH TRACY & SMITH PENELOPE	13411 SE SILVER CIR	VANCOUVER	WA	98683	13411 SE SILVER CIR	2	\$ 1,270.57
114784-702	HASSETT JOSEPH M	13418 SE SILVER CREEK	VANCOUVER	WA	98683	13418 SE SILVER CIR	2	\$ 1,270.57
114784-704	CURRY ROBIN C TRUSTEE	13402 SW SILVER CIRCLE	VANCOUVER	WA	98683	13402 SE SILVER CIR	2	\$ 1,270.57
122141-000	HXCS LLC	PO BOX 886	WASHOUGAL	WA	98671	16309 SE EVERGREEN HWY	2	\$ 1,270.57
122155-000	COONROD JACK R	15700 SE EVERGREEN HWY	VANCOUVER	WA	98683	15700 SE EVERGREEN HWY	2	\$ 1,270.57
122157-000	GRAHAM CHARLES & GRAHAM LISA	4107 SE 158TH CT	VANCOUVER	WA	98683	4107 SE 158TH CT	2	\$ 1,270.57
122162-000	PATEL MUKESH	9225 SE STARK ST	PORTLAND	OR	97216	15708 SE EVERGREEN HWY	2	\$ 1,270.57
122164-000	SILBERNAGEL JOSEPH A & BLEVENS LYNN M	15810 SE EVERGREEN HWY	VANCOUVER	WA	98683	15810 SE EVERGREEN HWY	2	\$ 1,270.57
122358-000	DOSCH MURRAY W & DOSCH MARY K TRUSTEE	15409 SE EVERGREEN HWY	VANCOUVER	WA	98683	15409 SE EVERGREEN HWY	2	\$ 1,270.57
122370-000	BYRER THOMAS T & BYRER CATHARINE K	15208 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15208 SE EVERGREEN HWY	2	\$ 1,270.57
122579-000	KELLOGG MARY A TRUSTEE	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683	14301 SE EVERGREEN HWY	2	\$ 1,270.57
122585-010	ELLERTSON DON & ELLERTSON CHRISTY ANN	3503 SE 144TH CT	VANCOUVER	WA	98683	3503 SE 144TH CT	2	\$ 1,270.57
122626-000	LEWIS ROBERT B & LEWIS SHARON L	3316 SE RIVERWOOD LN	VANCOUVER	WA	98683	3316 SE RIVERWOOD LN	2	\$ 1,270.57
122643-005	BRAINARD SHARON L TRUSTEE	3506 SE 144TH CT	VANCOUVER	WA	98683	3506 SE 144TH CT	2	\$ 1,270.57
126693-000	YEE MICHAEL & YEE MARY	16905 SE EVERGREEN HWY	VANCOUVER	WA	98683	16905 SE EVERGREEN HWY	2	\$ 1,270.57
126694-002	JOHNSTON ANNA M & UNKENHOLZ MARK R	63088 NE 18TH ST STE 100	BEND	OR	97701	4336 SE 166TH CT	2	\$ 1,270.57
126694-032	DURGIN EDWARD C & DURGIN JILL P	4331 SE 166TH COURT	VANCOUVER	WA	98683	4331 SE 166TH CT	2	\$ 1,270.57
126700-000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227		2	\$ 1,270.57
126737-000	HODNEY-GOULD PATRICIA K & GOULD DAVID A	1712 NW 114TH ST	VANCOUVER	WA	98685	4416 SE 169TH CT	2	\$ 1,270.57
091450-000	KILFOIL MICHAEL & KILFOIL CAROLYN	3400 SE BELLA VISTA PL	VANCOUVER	WA	98683	3400 SE BELLA VISTA PL	3	\$ 544.53
091454-000	YUSEF HASEEB	14308 SE 34TH CIR	VANCOUVER	WA	98683	14308 SE 34TH CIR	3	\$ 544.53
091456-000	GALLIGAN JAMES D & GALLIGAN CAROLYN L	14304 SE 34TH CIR	VANCOUVER	WA	98683	14304 SE 34TH CIR	3	\$ 544.53
091458-000	MOEHRING CARL B & MOERING RACHELLE L	14215 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14215 SE BELLA VISTA CIR	3	\$ 544.53
091460-000	UNITED STATES OF AMERICA	700 STEWARD ST, STE 900	SEATTLE	WA	98101		3	\$ 544.53
091470-000	SHECK JOHN & SHECK LORI	14209 SE BELLA VIST CIR	VANCOUVER	WA	98683	14209 SE BELLA VISTA CIR	3	\$ 544.53
091555-000	WALLER-NELSON JOYCE A	14011 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14011 SE BELLA VISTA CIR	3	\$ 544.53
092008-024	RYAN ROBERT WILLIAM & RYAN DOROTHY JEAN TRUSTEES	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683	15011 SE NORTHSHORE DR	3	\$ 544.53
092008-026	STODDARD WILEY R JR TRUST	15103 SE NORTHSHORE DR	VANCOUVER	WA	98683	15103 SE NORTHSHORE DR	3	\$ 544.53
092008-036	KEUDELL DAVID J & KEUDELL MELLENE	3614 SE 151ST CT	VANCOUVER	WA	98683	3614 SE 151ST CT	3	\$ 544.53
092008-038	EGUCHI RONALDG & EGUCHI SANFORD B	15008 SE NORTHSHORE DR	VANCOUVER	WA	98683	15008 SE NORTHSHORE DR	3	\$ 544.53
092008-052	BRUNGARDT H D & BRUNGARDT P J TRUSTEE	14809 SE RIVERCREST DR	VANCOUVER	WA	98683	14809 SE RIVERCREST DR	3	\$ 544.53
092008-054	RINK CYNTHIA R	14811 SE RIVERCREST DR	VANCOUVER	WA	98683	14811 SE RIVERCREST DR	3	\$ 544.53
092008-056	ROBERT JOHN & ROBERT SUZANNE C	14815 SE RIVERCREST DR	VANCOUVER	WA	98683	14815 SE RIVERCREST DR	3	\$ 544.53
092008-058	MOORE EDDY & MOORE SUSAN	4909 LACLEDE AVE APT 1105	SAINT LOUIS	MO	63108	14909 SE RIVERCREST DR	3	\$ 544.53
092008-060	BROWN JEFFREY RAYMOND & BROWN CONSTANCE M	14917 SE RIVERCREST DR	VANCOUVER	WA	98683	14917 SE RIVERCREST DR	3	\$ 544.53
092008-062	RULLI JAMES & RULLI JEANIE	14910 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14910 SE NORTHSHORE CIR	3	\$ 544.53
092008-064	BRENT KEZAR & SCOTT-KEZAR RITA	14902 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14902 SE NORTHSHORE CIR	3	\$ 544.53
092008-098	HILL RONALD B & HILL KAREN L TRUSTEES	14513 RIVERCREST DRIVE	VANCOUVER	WA	98683	14513 SE RIVERCREST DR	3	\$ 544.53
092008-100	THORNTON GARY & THORNTON JODY	14517 SE RIVERCREST DR	VANCOUVER	WA	98683	14517 SE RIVERCREST DR	3	\$ 544.53
092008-102	ELWORTHY CAROLYN C	14601 SE RIVERCREST DR	VANCOUVER	WA	98683	14601 SE RIVERCREST DR	3	\$ 544.53
092008-104	BRISTOL DAVID & BRISTOL REBECCA	14611 SE RIVERCREST DR	VANCOUVER	WA	98683	14611 SE RIVERCREST DR	3	\$ 544.53
092008-106	PROVOST PIERRE E V TRUSTEE ETAL	14617 SE RIVERCREST DR	VANCOUVER	WA	98683	14617 SE RIVERCREST DR	3	\$ 544.53
092008-108	WEIS REBECCA ANN	3510 SE 147TH CT	VANCOUVER	WA	98683	3510 SE 147TH CT	3	\$ 544.53
092008-124	HEE VERNON & HEE LESLIE	14305 NE FREMONT CT	PORTLAND	OR	97230	14705 SE RIVERCREST DR	3	\$ 544.53
092008-634	LUCEY JAMES & LUCEY SERENA	15113 SE NORTHSHORE DR	VANCOUVER	WA	98683	15113 SE NORTHSHORE DR	3	\$ 544.53
092008-636	DUDLEY WILLIAM & DUDLEY EDRA	3806 SE 152ND CT	VANCOUVER	WA	98683	3806 SE 152ND CT	3	\$ 544.53
092008-646	GRAHAM JAMES L	3807 SE 152ND CT	VANCOUVER	WA	98683	3807 SE 152ND CT	3	\$ 544.53
092008-960	VERSCHUEREN DAVID & VERSCHUEREN ANNA	15203 SE NORTHSHORE DRIVE	VANCOUVER	WA	98683	15203 SE NORTHSHORE DR	3	\$ 544.53
092008-962	TAO WEI & TAO YING	15207 SE NORTHSHORE DR	VANCOUVER	WA	98683	15207 SE NORTHSHORE DR	3	\$ 544.53
092008-964	LI XIAO-QIANG & WANG CAN	15215 SE NORTHSHORE DR	VANCOUVER	WA	98683	15215 SE NORTHSHORE DR	3	\$ 544.53
092008-966	LAMPKIN THOMAS M & LAMPKIN LORI R	3810 SE 153RD CT	VANCOUVER	WA	98683	3810 SE 153RD CT	3	\$ 544.53
092008-968	MOZENA JAMES P & GRAYBILL SHIRLEY M	3816 SE 153RD CT	VANCOUVER	WA	98683	3816 SE 153RD CT	3	\$ 544.53
092008-976	CREWS PROPERTIES LLC	3811 SE 153RD ST	VANCOUVER	WA	98683	3811 SE 153RD CT	3	\$ 544.53
092008-978	JACOBSEN RONALD HAROLD & JACOBSEN JANENE DUNN TRUSTEES	15303 SE NORTHSHORE DR	VANCOUVER	WA	98683	15303 SE NORTHSHORE DR	3	\$ 544.53
092008-818	PEDERSEN JON M & PEDERSEN ELIZABETH A	15518 SE 40TH CIR	VANCOUVER	WA	98683	15518 SE 40TH CIR	3	\$ 544.53
092009-820	SUN KOHONG JACK & SUN JONATHAN	15512 SE 40TH CIR	VANCOUVER	WA	98683	15512 SE 40TH CIR	3	\$ 544.53
092009-822	HEGGE DOUG	3915 SE 155TH AVE	VANCOUVER	WA	98683	3915 SE 155TH AVE	3	\$ 544.53
092009-824	WOLF PAUL J & WOLF ELIZABETH TRUSTEE	15503 SE 39TH CR	VANCOUVER	WA	98684	15503 SE 39TH CIR	3	\$ 544.53
092009-826	KAUL SCOTT & KAUL JANET	15507 SE 39TH CIR	VANCOUVER	WA	98683	15507 SE 39TH CIR	3	\$ 544.53
092009-850	TAKACH RICHARD E JR & JONASSEN KARI	3812 SE 155TH ST	VANCOUVER	WA	98683	3902 SE 155TH AVE	3	\$ 544.53
092009-852	KNAUER ROBERT F JR & KNAUER BARBARA	3908 SE 155TH AVE	VANCOUVER	WA	98683	3908 SE 155TH AVE	3	\$ 544.53
092009-854	LINE STEPHEN E & LINE F FAFA	3914 SE 155TH AVE	VANCOUVER	WA	98683	3914 SE 155TH AVE	3	\$ 544.53
092009-898	ETUKS EMANUEL E	15305 SE NORTHSHORE DR	VANCOUVER	WA	98683	15305 SE NORTHSHORE DR	3	\$ 544.53
092009-900	POSEY RICHARD & POSEY MARY	3806 SE 154TH CT	VANCOUVER	WA	98683	3806 SE 154TH CT	3	\$ 544.53
092009-902	BELL MILO D & BELL MARJORIE A	3900 SE 154TH CT	VANCOUVER	WA	98683	3900 SE 154TH CT	3	\$ 544.53
092009-910	ORIKO SHEEBA B	3901 SE 154TH CT	VANCOUVER	WA	98683	3901 SE 154TH CT	3	\$ 544.53
092009-912	JOSEPH MAL JR & JOSEPH LORI	3807 SE 154TH CT	VANCOUVER	WA	98683	3807 SE 154TH CT	3	\$ 544.53
092010-000	FRONK JOHN & CONLEY CRYSTAL	16718 SE EVERGREEN HWY	VANCOUVER	WA	98683	16718 SE EVERGREEN HWY	3	\$ 544.53
092070-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
114784-052	BYRD ROBERT M	13507 SE 37TH ST	VANCOUVER	WA	98683	13507 SE 37TH ST	3	\$ 544.53
114784-054	PONCIANO ANDREW J & PONCIANO GEORGIA TRUSTEES	13513 SE 37TH ST	VANCOUVER	WA	98683	13513 SE 37TH ST	3	\$ 544.53
114784-056	WELLAND GRAHAM A	13519 SE 37TH ST	VANCOUVER	WA	98683	13519 SE 37TH ST	3	\$ 544.53
114784-058	BUCEK ELLEN E	13521 SE 37TH ST	VANCOUVER	WA	98683	13521 SE 37TH ST	3	\$ 544.53

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PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-060	FROOMER GREG & FROOMER LORI	13601 SE 37TH ST	VANCOUVER	WA	98683	13601 SE 37TH ST	3	\$ 544.53
114784-062	STRINGER JAMES D TRUSTEE	13607 SE 37TH ST	VANCOUVER	WA	98683	13607 SE 37TH ST	3	\$ 544.53
114784-064	TIRIER HERBERT J & TIRIER DIANA G TRUSTEES	13611 SE 37TH STREET	VANCOUVER	WA	98683	13611 SE 37TH ST	3	\$ 544.53
114784-066	HOWDEN DOUGLAS A TRUSTEE	13615 SE 37TH ST	VANCOUVER	WA	98683	13615 SE 37TH ST	3	\$ 544.53
114784-068	HEWITSON MATTHEW J & HEWITSON MARSHA A TRUSTEES	13619 SE 37TH ST	VANCOUVER	WA	98683	13619 SE 37TH ST	3	\$ 544.53
114784-070	SCOTT-KEZAR RITA E & KEZAR BRENT	14902 SE NORTHSHORE CR	VANCOUVER	WA	98683	13707 SE 37TH ST	3	\$ 544.53
114784-072	KAFROUNI JOHN P & KAFROUNI CAMILIA	455 WNUK RD	WHITE SALMON	WA	98672	13709 SE 37TH ST	3	\$ 544.53
114784-074	MCDONALD MATTHEW & GRANDJEAN JEANNINE A TRUSTEE	13711 SE 37TH ST	VANCOUVER	WA	98683	13711 SE 37TH ST	3	\$ 544.53
114784-076	ZWAHLEN JACK BARRY & ZWAHLEN SANDRA	13713 SE 37TH ST	VANCOUVER	WA	98683	13713 SE 37TH ST	3	\$ 544.53
114784-078	DAWSON AUSTIN CYNTHIA TRUSTEE	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	13715 SE 37TH ST	3	\$ 544.53
114784-080	SHARPF LARRY & SHARPF BARBARA	13717 SE 37TH ST	VANCOUVER	WA	98683	13717 SE 37TH ST	3	\$ 544.53
114784-082	LAGOOD JEFF M & LAGOOD SHERYL A	13801 SE 37TH ST	VANCOUVER	WA	98683	13801 SE 37TH ST	3	\$ 544.53
114784-084	INGHAM CHARLES F & INGHAM JOANNE	10243 S FAIRWAY LOOP	YUMA	AZ	85367	13807 SE 37TH ST	3	\$ 544.53
114784-086	SCHLOSSER ALAN E	PO BOX 2322	BEND	OR	97709	13811 SE 37TH ST	3	\$ 544.53
114784-088	BRUENER W MICHAEL & DELICH DIANA L TRUSTEES	13813 SE 37TH ST	VANCOUVER	WA	98683	13813 SE 37TH ST	3	\$ 544.53
114784-090	DINA JAMES JR & DINA CHIRAPUN	4 FISKE RD	LEXINGTON	MS	2420	3702 SE 139TH AVE	3	\$ 544.53
114784-092	STONE KARINA G	PO BOX 6434	VANCOUVER	WA	98668	3706 SE 139TH AVE	3	\$ 544.53
114784-094	MCCUDDY MICHAEL L	1035 SW DOUGLAS PL	PORTLAND	OR	97205	3710 SE 139TH AVE	3	\$ 544.53
114784-096	DAWSON JAMES & DAWSON DIANNE	3610 SE 139TH AVE	VANCOUVER	WA	98683	3610 SE 139TH AVE	3	\$ 544.53
114784-098	DIEHL JEREMY H & DIEHL CHRISTINA M	13810 SE 37TH ST	VANCOUVER	WA	98683	13810 SE 37TH ST	3	\$ 544.53
114784-100	MARR RICHARD C & MARR SHERRY M TRUSTEES	13808 SE 37TH ST	VANCOUVER	WA	98683	13808 SE 37TH ST	3	\$ 544.53
114784-102	DELA ROSA JOE ISSAC	13800 SE 37TH ST	VANCOUVER	WA	98683	13800 SE 37TH ST	3	\$ 544.53
114784-106	OWEN JAMES P	13718 SE 37TH ST	VANCOUVER	WA	98683	13718 SE 37TH ST	3	\$ 544.53
114784-108	HINDMAN JUNE	13714 SE 37TH ST	VANCOUVER	WA	98683	13714 SE 37TH ST	3	\$ 544.53
114784-112	REHM ROLAND & REHM BARBARA	13712 SE 37TH ST	VANCOUVER	WA	98683	13712 SE 37TH ST	3	\$ 544.53
114784-114	MCDOWELL MICHAEL M & MCDOWELL CLAUDIA S (C/B)	13708 SE 37TH ST	VANCOUVER	WA	98683	13708 SE 37TH ST	3	\$ 544.53
114784-116	MEIWES JOYCE E	13618 SE 37TH ST	VANCOUVER	WA	98683	13618 SE 37TH ST	3	\$ 544.53
114784-118	JAMES PHILLIP & JAMES CHRISTINE	310 NW 89TH CIR	VANCOUVER	WA	98665	13614 SE 37TH ST	3	\$ 544.53
114784-122	YOUNG BEVERLY L TRUSTEE	13610 SE 37TH ST	VANCOUVER	WA	98683	13610 SE 37TH ST	3	\$ 544.53
114784-124	GORMAN MICHAEL	1921 SE 13TH AVE	PORTLAND	OR	97212	13600 SE 37TH ST	3	\$ 544.53
114784-212	GAZARINE HASSAN I & GAZARINE DEBORAH	3703 SE 140TH CT	VANCOUVER	WA	98683	3703 SE 140TH CT	3	\$ 544.53
114784-216	ELLSWORTH DONALD & ELLSWORTH JANE	3700 SE 140TH COURT	VANCOUVER	WA	98683	3700 SE 140TH CT	3	\$ 544.53
114784-218	JONES KEVIN & JONES LORRI M	3611 SE 139TH AVE	VANCOUVER	WA	98684	3611 SE 139TH AVE	3	\$ 544.53
114784-256	KUPPERMAN JEFFREY P & KUPPERMAN PATRICIA M	PO BOX 782	MURRIETA	CA	92564	14023 SE 35TH LOOP	3	\$ 544.53
114784-258	GUSTAFSON JON OLAS & GUSTAFSON TERESE M	14025 SE 35TH LOOP	VANCOUVER	WA	98683	14025 SE 35TH LOOP	3	\$ 544.53
114784-262	TURNER JAMES N & TURNER RHONDA L	14027 SE 35TH LOOP	VANCOUVER	WA	98683	14027 SE 35TH LOOP	3	\$ 544.53
114784-264	BENNINGER KATHLEEN A S TRUSTEE	14029 SE 35TH LOOP	VANCOUVER	WA	98683	14029 SE 35TH LOOP	3	\$ 544.53
114784-284	HOPPING JULIA LEA	16500 SE 1ST ST UNIT 79	VANCOUVER	WA	98684	14020 SE 38TH ST	3	\$ 544.53
114784-286	BARNES ARTHUR H	14014 SE 38TH ST	VANCOUVER	WA	98683	14014 SE 38TH ST	3	\$ 544.53
114784-288	LYSE THOMAS K & LYSE JOANNA J	14008 SE 38TH AVE	VANCOUVER	WA	98683	14008 SE 38TH ST	3	\$ 544.53
114784-290	OWEN JAMES G & OWEN MERLEOYD C	14000 SE 38TH ST	VANCOUVER	WA	98683	14000 SE 38TH ST	3	\$ 544.53
114784-294	SCHWAB STEVEN E & SCHWAB KATHLEEN S TRUSTEES	13920 SE 38TH ST	VANCOUVER	WA	98683	13920 SE 38TH ST	3	\$ 544.53
114784-296	HALL JAMES LEE & HALL VICKI L	13910 SE 38TH ST	VANCOUVER	WA	98683	13910 SE 38TH ST	3	\$ 544.53
114784-300	ZIEGLER LADD J	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665		3	\$ 544.53
114784-302	BIRCH PETER & BIRCH DEANNA H	PO BOX 87280	VANCOUVER	WA	98687	13915 SE 38TH ST	3	\$ 544.53
114784-304	GRATTAN RUSSELL J & ELIUS JEANNETTE M	13921 SE 38TH ST	VANCOUVER	WA	98683	13921 SE 38TH ST	3	\$ 544.53
114784-306	LAUBERTH FRANCIS J & LAUBERTH PATRICIA A	14001 SE 38TH ST	VANCOUVER	WA	98683	14001 SE 38TH ST	3	\$ 544.53
114784-308	NEPTUNE EVAN E & NEPTUNE MARY P TRUSTEE	14005 SE 38TH ST	VANCOUVER	WA	98683	14005 SE 38TH ST	3	\$ 544.53
114784-310	KEYS LIMITED PARTNERSHIP	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	14007 SE 38TH ST	3	\$ 544.53
114784-312	BEACOCK SUSAN A	14011 SE 38TH ST	VANCOUVER	WA	98683	14011 SE 38TH ST	3	\$ 544.53
114784-314	SPITZNASS RICHARD B & SPITZNASS NANCY L	14015 SE 38TH ST	VANCOUVER	WA	98683	14015 SE 38TH ST	3	\$ 544.53
114784-316	EVERSON RONALD & EVERSON PATRICIA	14101 SE 38TH ST	VANCOUVER	WA	98683	14101 SE 38TH ST	3	\$ 544.53
114784-318	LARSON TIMOTHY & LARSON ERICKA	14105 SE 38TH ST	VANCOUVER	WA	98683	14105 SE 38TH ST	3	\$ 544.53
114784-692	TEUSCHER VAUGHN W & TEUSCHER CARYN J	3201 SE SILVER SPRINGS DR	VANCOUVER	WA	98683	3201 SE SILVER SPRINGS DR	3	\$ 544.53
122113-000	LINDE ERIC & LINDE TAWNIA	16316 E EVERGREEN HWY	VANCOUVER	WA	98683	16316 SE EVERGREEN HWY	3	\$ 544.53
122115-000	LAMBERT DANA D	16306 SE EVERGREEN HWY	VANCOUVER	WA	98683	16306 SE EVERGREEN HWY	3	\$ 544.53
122132-000	GIBSON CAMERON	16208 SE EVERGREEN HWY	VANCOUVER	WA	98683	16208 SE EVERGREEN HWY	3	\$ 544.53
122136-000	MIKHAYLENKO YURIY	16214 SE EVERGREEN HWY	VANCOUVER	WA	98683	16214 SE EVERGREEN HWY	3	\$ 544.53
122148-000	NADIROV SVETLANA	18703 SE 11TH ST	VANCOUVER	WA	98683	4212 SE 159TH CT	3	\$ 544.53
122148-005	HARPER ANN BEATRICE TRUSTEE	4206 SE 159TH CT, VANCOUVER, 98	VANCOUVER	WA	98683	4206 SE 159TH CT	3	\$ 544.53
122148-010	NADIROV SVETLANA	18703 SE 11TH ST	VANCOUVER	WA	98683	4200 SE 159TH CT	3	\$ 544.53
122148-015	THOMAS THOMAS M II & THOMAS PAMELA J TRUSTEES	4116 SE 159TH CT	VANCOUVER	WA	98683	4116 SE 159TH CT	3	\$ 544.53
122148-020	DAWSON STEPHEN & DAWSON KATHLEEN	2910 BRANDYWINE DR	WEST LINN	OR	97068	4104 SE 159TH CT	3	\$ 544.53
122156-002	MAGISTRALE RICHARD A & MAGISTRALE KAREN	4130 SE 162ND CT	VANCOUVER	WA	98683	4130 SE 162ND CT	3	\$ 544.53
122156-004	GREEN BRYAN & GREEN JENNIFER	4124 SE 162ND CT	VANCOUVER	WA	98683	4124 SE 162ND CT	3	\$ 544.53
122156-006	WOLFLEY DANIEL ALLEN & WOLFLEY SIDNEE MARIE	4118 SE 162ND COURT	VANCOUVER	WA	98683	4118 SE 162ND CT	3	\$ 544.53
122157-005	BACK W D & BACK JONES M E	4009 SE 158TH CT	VANCOUVER	WA	98683	4009 SE 158TH CT	3	\$ 544.53
122158-000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683	16012 SE EVERGREEN HWY	3	\$ 544.53
122160-000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
122161-000	NORWOOD JEAN TRUSTEE	2911 SE VILLAGE LP #269	VANCOUVER	WA	98683	16108 SE EVERGREEN HWY	3	\$ 544.53
122163-000	YOON SUK YOUNG & YOON CHUNG SUK	4009 SE 157TH AVE	VANCOUVER	WA	98683	4009 SE 157TH AVE	3	\$ 544.53
122168-000	NORWOOD JEAN TRUSTEE	16108 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
122174-000	WHITE DAVID & WHITE RENEE	4000 SE 157TH AVE	VANCOUVER	WA	98683	4000 SE 157TH AVE	3	\$ 544.53
122175-000	BORITS SIMION & BORITS VESALINA	3921 SE 157TH AVE	VANCOUVER	WA	98683	3921 SE 157TH AVE	3	\$ 544.53
122379-000	BROWN AARON W	15210 SE EVERGREEN HWY	VANCOUVER	WA	98683	15210 SE EVERGREEN HWY	3	\$ 544.53
122585-015	INMAN DAVID & INMAN MARY	3419 SE 144TH CT	VANCOUVER	WA	98683	3419 SE 144TH CT	3	\$ 544.53
122589-000	WOODS LANDING LLC	3416 SE RIVERWOOD LN	VANCOUVER	WA	98683	3416 SE RIVERWOOD LN	3	\$ 544.53
122606-000	KILLIAN GEORGE H & KILLIAN ELAINE A	3347 SE RIVERWOOD LN	VANCOUVER	WA	98683	3347 SE RIVERWOOD LN	3	\$ 544.53
122607-000	BURT ROBERT J & BURT REBECCA TRUSTEE	908 COLLEGE AVE	MENLO PARK	CA	94025		3	\$ 544.53
122608-000	ZIEGLER LADD J	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665	3708 SE 139TH AVE	3	\$ 544.53
122643-000	LASOF MARK & LASOF JOANNA	PO BOX 873388	VANCOUVER	WA	98687	3420 SE 144TH CT	3	\$ 544.53
122652-000	WOOD MARDI TRUSTEE	PO BOX 1048	BOLINAS	CA	94924		3	\$ 544.53
122692-000	BLETH PETER C & BLETH RAE ANN TRUSTEE	16420 SE MCGILLIVRAY BLVD #1	VANCOUVER	WA	98683	17005 SE EVERGREEN HWY	3	\$ 544.53
122694-004	DAVIDSON BRIAN MICHAEL & CHRISTOPHERSEN ERIN K	4332 SE 166TH CT	VANCOUVER	WA	98683	4332 SE 166TH CT	3	\$ 544.53
122694-006	CONDE JON R & CONDE TINA L	4328 SE 166TH CT	VANCOUVER	WA	98683	4328 SE 166TH CT	3	\$ 544.53
122694-008	SACKS GEORGE J B & SACKS JACKIE L	4324 SE 166TH CT	VANCOUVER	WA	98683	4324 SE 166TH CT	3	\$ 544.53
122694-024	GETCH KEVIN T & GETCH JENNIFER R	4305 SE 166TH CT	VANCOUVER	WA	98683	4305 SE 166TH CT	3	\$ 544.53
122694-026	COGGAN MARK & BOXWELL ERIN	63088 NE 18TH ST STE 100	BEND	OR	97701	4307 SE 166TH CT	3	\$ 544.53
122694-028	PREZKOP EDWARD	1712 NW 114TH ST	VANCOUVER	WA	98685	4309 SE 166TH CT	3	\$ 544.53
122694-030	PHILLIPS JENIFER L	4325 SE 166TH CT	VANCOUVER	WA	98683	4325 SE 166TH CT	3	\$ 544.53
122695-000	CLEAVELAND DAVID V ETAL	4539 SE 164TH AVE	VANCOUVER	WA	98683	4539 SE 164TH AVE	3	\$ 544.53
122714-000	CLEAVELAND JOHN AUMAN	1405 SE 8TH AVE	PORTLAND	OR	97214	4541 SE 164TH AVE	3	\$ 544.53
122734-000	STEWART GINGER K 1/3 INT	2917 NE 124TH AVE	VANCOUVER	WA	98682		3	\$ 544.53

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PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
126737-001	WARNER DAVID R & WARNER CONNIE K	1712 NW 114TH ST	VANCOUVER	WA	98685	4412 SE 169TH CT	3	\$ 544.53
126737-002	HELLE ROBERT G & HELLE PATRICIA D	63088 NE 18TH ST STE 100	BEND	OR	97701	4408 SE 169TH CT	3	\$ 544.53
126737-006	BERNARD JOHN & BERNARD LANNAH	63088 NE 18TH ST STE 100	BEND	OR	97701	4407 SE 169TH CT	3	\$ 544.53
126737-007	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98683	4411 SE 169TH CT	3	\$ 544.53
126737-008	MEIER TODD C & ASSA ANGIE R	4415 SE 169TH CT	VANCOUVER	WA	98683	4415 SE 169TH CT	3	\$ 544.53
126738-000	WOLLAM TERRY L & WOLLAM SHIRLEY	4525 SE 164TH AVE	VANCOUVER	WA	98683	4525 SE 164TH AVE	3	\$ 544.53
126744-000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227		3	\$ 544.53
126746-000	MCDONALD RALPH V (C/S)	17035 SE EVERGREEN HWY	VANCOUVER	WA	98683	17035 SE EVERGREEN HWY	3	\$ 544.53
GRAND TOTAL ASSESSMENT ROLL								\$ 592,993.17

**APPENDIX B**  
**2013 AUDITED FINANCIAL STATEMENTS**

**Washington State Auditor's Office**  
**Financial Statements and Federal Single Audit Report**

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**City of Vancouver**  
**Clark County**

Audit Period  
**January 1, 2013 through December 31, 2013**

**Report No. 1012264**

Issue Date  
**July 24, 2014**



**Washington State Auditor**  
**Troy Kelley**  

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**Independence • Respect • Integrity**



**Washington State Auditor**  
**Troy Kelley**

July 24, 2014

Mayor and City Council  
City of Vancouver  
Vancouver, Washington

***Report on Financial Statements and Federal Single Audit***

Please find attached our report on the City of Vancouver's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the City's financial condition.

Sincerely,

**TROY KELLEY**  
STATE AUDITOR

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Clark County  
January 1, 2013 through December 31, 2013**

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## Federal Summary

**City of Vancouver  
Clark County  
January 1, 2013 through December 31, 2013**

The results of our audit of the City of Vancouver are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

### ***FINANCIAL STATEMENTS***

An unmodified opinion was issued on the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information.

Our report includes a reference to other auditors who audited the financial statements of the Vancouver Hotel and Convention Center Project, which is included as part of the Vancouver Downtown Redevelopment Authority discretely presented component unit, as described in our report on the City's financial statements. The financial statements of the Vancouver Hotel and Convention Center Project were not audited in accordance with *Government Auditing Standards*.

#### ***Internal Control Over Financial Reporting:***

- ***Significant Deficiencies:*** We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- ***Material Weaknesses:*** We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the City.

### ***FEDERAL AWARDS***

#### ***Internal Control Over Major Programs:***

- ***Significant Deficiencies:*** We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- ***Material Weaknesses:*** We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the City's compliance with requirements applicable to each of its major federal programs.

We reported no findings that are required to be disclosed under section 510(a) of OMB Circular A-133.

**Identification of Major Programs:**

The following were major programs during the period under audit:

CFDA No.	Program Title
11.300	Investments for Public Works and Economic Development Facilities
14.239	HOME Investment Partnerships Program
14.248	CDBG/Section 108 Loan Guarantees
14.251	Congressional Grants / Neighborhood Initiative Grants
16.710	Public Safety Partnership and Community Policing Grants
97.056	Port Security Grant Program

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$388,971.

The City qualified as a low-risk auditee under OMB Circular A-133.

**Schedule of Prior Federal Audit Findings**

**City of Vancouver  
Clark County  
January 1, 2013 through December 31, 2013**

This schedule presents the status of federal findings reported in prior audit periods. The status listed below is the representation of the City of Vancouver. The State Auditor's Office has reviewed the status as presented by the City.

<b>Audit Period:</b> January 1, 2012 – December 31, 2012	<b>Report Reference</b> No: 1010510	<b>Finding Reference</b> No: 1	<b>CFDA Number(s):</b> 97.008
<b>Federal Program Name and Granting Agency:</b> Non-Profit Security Program U.S. Department of Homeland Security		<b>Pass-Through Agency Name:</b> Clark County	
<b>Finding Caption:</b> The City of Vancouver's internal controls for monitoring equipment purchased with federal money for its Non-Profit Security Program are inadequate.			
<b>Background:</b> The City's fire department did not maintain adequate records to support that it had performed a physical inventory as required. Further, the department did not have adequate internal controls to ensure all equipment over \$5,000 was being tracked in its asset records appropriately.			
<b>Status of Corrective Action: (check one)</b> <input type="checkbox"/> Fully Corrected <input checked="" type="checkbox"/> Partially Corrected <input type="checkbox"/> No Corrective Action Taken <input type="checkbox"/> Finding is considered no longer valid			
<b>Corrective Action Taken:</b> <i>The City of Vancouver Financial and Management Services Department has coordinated the effort with the Vancouver Fire Department to do a complete inventory of all equipment, including both federally and locally funded equipment items. That inventory is being reconciled to the financial system of records.</i>  <i>Additionally, the City has hired an outside consultant to lead the efforts on enhancements to the financial fixed assets system to ensure the system is fully in compliance with federal equipment inventory tracking requirements. These enhancements are not complete as of the response to this finding. They are anticipated to be complete by the end of the fourth quarter of the fiscal year.</i>  <i>The City is also updating its Fixed Asset Policy to clearly define and document the requirements for federally funded equipment assets. The policy is in draft form but will be published as complete with the completion of the financial fixed asset system enhancements.</i>			



**Independent Auditor's Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in  
Accordance with Government Auditing Standards**

**City of Vancouver  
Clark County**

**January 1, 2013 through December 31, 2013**

Mayor and City Council  
City of Vancouver  
Vancouver, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Vancouver, Clark County, Washington, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 20, 2014. As discussed in Note 1 to the financial statements, during the year ended December 31, 2013, the City implemented Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

Our report includes a reference to other auditors who audited the financial statements of the Vancouver Hotel and Convention Center Project, which is included as part of the Vancouver Downtown Redevelopment Authority discretely presented component unit, as described in our report on the City's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. The financial statements of the Vancouver Hotel and Convention Center Project were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Vancouver Hotel and Convention Center Project.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial

statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**COMPLIANCE AND OTHER MATTERS**

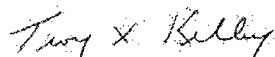
As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to

disseminate information to the public as a reporting tool to help citizens assess government operations.



**TROY KELLEY**  
STATE AUDITOR

June 20, 2014

**Independent Auditor's Report on Compliance for Each  
Major Federal Program and on Internal Control over  
Compliance in Accordance with OMB Circular A-133**

City of Vancouver

Clark County

January 1, 2013 through December 31, 2013

Mayor and City Council  
City of Vancouver  
Vancouver, Washington

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**

We have audited the compliance of the City of Vancouver, Clark County, Washington, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The City's major federal programs are identified in the accompanying Federal Summary.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the City's compliance.

### ***Opinion on Each Major Federal Program***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

### ***REPORT ON INTERNAL CONTROL OVER COMPLIANCE***

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

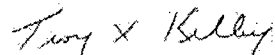
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***PURPOSE OF THIS REPORT***

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It

also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



**TROY KELLEY**  
STATE AUDITOR

June 20, 2014

## Independent Auditor's Report on Financial Statements

City of Vancouver  
Clark County  
January 1, 2013 through December 31, 2013

Mayor and City Council  
City of Vancouver  
Vancouver, Washington

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Vancouver, Clark County, Washington, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed on page 14.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Vancouver Hilton and Convention Center Project, which is included in the City's financial information as part of the Downtown Redevelopment Authority component unit and which represents 1.6 percent, 2.0 percent, 100 percent and 84.4 percent respectively, of the assets and deferred outflows, net position, operating revenues and operating expenses of the aggregate discretely presented component units. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Vancouver Hotel and Convention Center Project, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Vancouver Hotel and Convention Center Project were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Opinion

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Vancouver, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General and Consolidated Fire funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Matters of Emphasis

As discussed in Note 1 to the financial statements, in 2013, the City adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

#### Other Matters

##### Required Supplementary Information

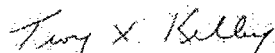
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 14 through 21 and the information on pension trust funds and postemployment benefits other than pensions on pages 77 through 79 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. This schedule is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

#### **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2014 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



**TROY KELLEY**  
STATE AUDITOR

June 20, 2014

## **Financial Section**

**City of Vancouver  
Clark County  
January 1, 2013 through December 31, 2013**

### **REQUIRED SUPPLEMENTARY INFORMATION**

Management's Discussion and Analysis – 2013

### **BASIC FINANCIAL STATEMENTS**

Statement of Net Position – 2013  
Statement of Activities – 2013  
Balance Sheet – Governmental Funds – 2013  
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds – 2013  
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance – 2013  
Statement of Revenues, Expenditures and Changes in Fund Balances Compared to Budget (GAAP Basis) and Actual – General Fund – 2013  
Statement of Revenues, Expenditures and Changes in Fund Balances Compared to Budget (GAAP Basis) and Actual – Consolidated Fire Fund – 2013  
Statement of Net Position – Proprietary Funds – 2013  
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds – 2013  
Statement of Cash Flows – Proprietary Funds – 2013  
Statement of Fiduciary Net Position – Fiduciary Funds – 2013  
Statement of Changes in Fiduciary Net Position – 2013  
Notes to the Financial Statements - 2013

### **REQUIRED SUPPLEMENTARY INFORMATION**

Police and Fire Pension Funds – 2013  
Police and Fire OPEB Pension Funds – 2013  
Notes to Required Supplementary Information – Police and Fire Pension Funds – 2013

### **SUPPLEMENTARY AND OTHER INFORMATION**

Schedule of Expenditures of Federal Awards – 2013  
Notes to the Schedule of Expenditure of Federal Awards – 2013

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis is a narrative overview of the City of Vancouver's (the City's) financial activities for the fiscal year ended December 31, 2013. The information presented here should be read in conjunction with the letter of transmittal, the financial statements, and the related notes to the financial statements.

### FINANCIAL HIGHLIGHTS

- City of Vancouver assets exceeded its liabilities at December 31, 2013 by \$1 billion.
- Net investment in capital assets accounts for over 77.9% of this amount, with a value of \$813.6 million.
- Of the remaining net position, \$171.4 million may be used to meet the government's ongoing obligations to citizens and creditors, without legal restriction.
- The City's total net position showed an increase of \$39 million from current operations in 2013. This included a prior period adjustment of \$797,275 which is further explained in detail in Note V.I. The government's net capital assets increased by \$14.3 million during 2013.
- Total program revenues were \$172 million in 2013, up by \$25.7 million from 2012, due to increases in Charges for Services, Fees, and Fines and Forfeitures and in Capital Grants and Contributions revenues. Program expenses were \$234.3 million, up by \$3.2 million from 2012. General revenues and transfers were \$121.4 million, up by \$4.8 million from last year.
- As of December 31, 2013, the City of Vancouver's governmental funds reported combined ending fund balances of \$125.3 million, which was \$8.2 million less than the prior year. About 57.4% of this total amount, or \$71.9 million, is available for spending at the government's discretion. The unassigned fund balance for the General Fund was \$13 million at December 31, 2013.
- The City of Vancouver's total bonded debt at December 31, 2013 was \$157.1 million.
- The City implemented GASB Statement No 65 in the current fiscal year. The impact to this includes a restatement of the beginning net position. See Note I.E for further discussion.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provides an introduction and overview to the City's basic financial statements. This information will assist users in interpreting the basic statements. We will also provide other financial discussion and analysis of certain plans, projects and trends necessary for understanding the full context of the financial condition of the City.

#### Basic Financial Statements

The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and, 3) notes to the financial statements. The financial section of this report also contains required supplementary information, in addition to the basic financial statements.

#### Government-wide Financial Statements

Government-wide financial statements provide readers with a broad overview of the City of Vancouver's finances in a manner similar to a private-sector business. Functions of the City of Vancouver that are principally supported by taxes and intergovernmental revenues (referred to as "governmental activities") are distinguished from functions that are intended to recover all or a significant portion of their costs through user fees and charges (referred to as "business-type activities").

The governmental activities of the City of Vancouver provide a full range of local government services to the public. Programs include law enforcement and public safety; fire protection; road construction and maintenance; community economic development; parks and recreation; and the issuance of permits and licenses. In addition, other general government activities include neighborhood support, a senior newsletter, and the revitalization of the downtown core area to name a few. The business-type activities of the City of Vancouver include water, sewer, drainage management and control, downtown parking, an airport, solid waste, building inspection, and a tennis center.

The **Statement of Net Position** presents information on all City of Vancouver's assets and liabilities, with the difference between the two reported as net position. This statement serves a purpose similar to that of the balance sheet of a private-sector business. Over time, increases or decreases in net position may serve as one indicator of whether the financial position of the City is improving or deteriorating. Some other indicators include the condition of the City's infrastructure systems (roads, drainage systems, bridges, etc.), changes in property tax base, and general economic conditions within the City.

The **Statement of Activities** presents information showing how the government's revenues and expenses impacted net position during 2013. This statement separates program revenue (revenue generated by specific programs through charges for services, grants, and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program). This shows the extent to which each program relies on general revenue for funding. All changes in net position are reported using the accrual basis of accounting which requires that revenues are reported when they are earned and expenses are reported as soon as liabilities are incurred.

The City has identified certain entities as component units in the government-wide financial statements. These entities are the Vancouver Downtown Redevelopment Authority (DRA) and the Vancouver Public Facilities District (PFD). These two entities are shown in the government-wide financial statements as discretely presented component unit funds. For additional information, see note V.A. The City has also reported its investment in one governmental joint venture: Clark Regional Emergency Services Agency (CRESA); see note V.C.

### Fund Financial Statements

A fund is a self-balancing grouping of related accounts that is used to maintain control over resources that are segregated for specific activities or objectives. The City of Vancouver, like other state and local governments, uses fund accounting for compliance with finance-related legal requirements. All of the funds of the City of Vancouver fall into one of three categories: governmental funds, proprietary funds, or fiduciary funds. Governmental funds account for most, if not all, of a government's tax-supported activities. Proprietary funds account for a government's business-type activities where all or part of the costs of activities are supported by fees and charges paid directly by those who benefit from the activities. Fiduciary funds account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs.

#### Governmental Funds

The Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances present separate columns of financial data for the General Fund, the Consolidated Fire Fund, and Transportation Capital Fund. These are considered major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Governmental funds financial statements focus on near-term inflows and outflows of spendable resources and on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government's near-term financing requirements in comparison to near-term resources available.

To get a longer term perspective of financial balances and results of operations, the City presents full accrual information in the government wide financial statements. This gives readers a better understanding of the long-term impact of the government's near-term financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The City maintains budgetary controls over all city funds. Budgetary controls ensure compliance with legal provisions embodied in the biennial appropriated budget. Governmental fund budgets are established in accordance with state law, and most are adopted on a fund level. The General Fund budget is adopted on a fund level. Personnel services are budgeted by full-time positions. Budgetary variances are discussed later in this section.

#### Proprietary Funds

The City has two types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water/sewer/drainage utility, solid waste, airport, building inspection, parking, and tennis center operations. Internal service funds accumulate and allocate costs among the City's various functions. The City uses internal service funds to account for its computer repair and replacement, rolling stock repair and replacement, self-insurance, mailroom services, facilities replacement and insurance benefits.

Those revenues and expenses of internal service funds that are duplicated in other funds are eliminated in the government-wide statements. The remaining balances are allocated and included in the governmental type activities columns. Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail, since both apply the accrual basis of accounting.

In comparing the Proprietary Fund Statement of Net Position to the business-type column on the government-wide Statement of Net Position, the total net position amounts agree, needing no reconciliation. In comparing the total assets and total liabilities between the same two statements, you will notice slightly different amounts. This is because the "Internal balances" line on the government-wide statement combines the "Due from other funds" (assets) and the "Due to other funds" (liabilities) from the proprietary fund statement in a single line in the asset section of the government-wide statement.

The proprietary fund financial statements provide separate information for the Water/Sewer Fund and Parking Services as these are considered major funds. All other enterprise funds are aggregated into a single presentation. Internal Service Funds are also aggregated into a single presentation, but are not included in the totals.

#### Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Vancouver's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

#### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided, and are an integral part of the government-wide and fund financial statements.

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also contains certain required supplementary information concerning the City of Vancouver's funding of its Fire and Police employee pension obligation.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

### Statement of Net Position

As noted earlier, changes in net position may serve as a useful indicator of a government's financial position. The City of Vancouver's net position totals \$1,044,480,463 at December 31, 2013. The following is a condensed and comparative version of the Government-Wide Statement of Net Position.

City of Vancouver's Net Position						
	Governmental Activities		Business-type Activities		Total Activities	
	2012 Restated	2013	2012 Restated	2013	2012 Restated	2013
Current and other assets	\$ 181,851,219	\$ 196,088,216	\$ 87,073,712	\$ 95,415,295	\$ 269,524,931	\$ 291,503,511
Capital assets (net of accumulated depreciation)	594,430,960	616,978,561	369,379,507	360,282,703	963,810,467	977,261,264
<b>TOTAL ASSETS</b>	<b>776,282,179</b>	<b>813,066,777</b>	<b>457,053,219</b>	<b>455,697,998</b>	<b>1,233,341,398</b>	<b>1,268,764,775</b>
DEFERRED OUTFLOWS OF RESOURCES	2,476,617	2,143,047	3,052,270	2,539,886	5,528,887	4,682,733
Long-term liabilities	137,917,170	131,734,870	80,365,766	67,887,425	218,282,936	199,622,295
Other liabilities	13,097,051	24,204,026	3,754,185	5,140,724	16,851,236	29,344,750
<b>TOTAL LIABILITIES</b>	<b>151,014,221</b>	<b>155,938,896</b>	<b>84,119,951</b>	<b>73,028,149</b>	<b>235,134,172</b>	<b>228,967,045</b>
<b>NET POSITION</b>						
Net investment in capital assets	499,507,591	521,171,082	293,530,660	292,461,482	793,038,251	813,632,564
Restricted	65,339,209	53,828,026	7,745,715	5,574,691	73,084,921	59,402,717
Unrestricted	62,903,778	84,271,820	74,709,163	87,173,362	137,612,941	171,445,182
<b>TOTAL NET POSITION</b>	<b>\$ 627,750,575</b>	<b>\$ 659,270,928</b>	<b>\$ 375,985,538</b>	<b>\$ 385,209,535</b>	<b>\$ 1,003,736,113</b>	<b>\$ 1,044,480,463</b>

The 2012 values were restated for the adoption of GASB Statement No. 65 so that the prior year presentation conforms to the current year. The largest portion of the City's net position, 77.9%, reflects its investment in capital, less any related debt still outstanding that was used to acquire those assets. The City's capital assets are used to provide services to citizens. Consequently, these assets are not available for future spending.

Total assets increased in 2013 by \$35.4 million, total deferred outflows decreased by \$846 thousand and total liabilities decreased by \$6.2 million resulting in an increase in total net position of \$40.7 million, or 4.1%.

Net position representing resources that are subject to external restrictions on how they may be used are 5.7% of the total. There is \$171.4 million (unrestricted net position) which represents the amount that may be used to meet the City's ongoing obligations.

At December 31, 2013, the City of Vancouver reports positive balances in all three categories of net position, for the government as a whole.

### Analysis of Changes in Net Position

The change in total net position increase in 2013, inclusive of the impact of Prior Period Adjustments, is \$40.7 million. This is split between governmental increase of \$31.5 million and business-type activities increase of \$9.2 million. A condensed version of the Statement of Activities for the past two years is shown in the following table. The full statement is a tabular depiction of the relationship of revenues and expenses for the City's governmental activities and proprietary funds. The graphs that follow illustrate the sources of revenue and the balance of governmental vs. business type expenses for 2013.

The increase in net position is primarily due to decrease in bonded debt and increase in governmental infrastructure. The City of Vancouver's total bonded debt decreased by \$19.4 million during 2013, the result of scheduled principal payments made throughout 2013. There was a significant increase of \$18.6 million related to infrastructure due to the donation of the 39<sup>th</sup> Street Bridge, donated to the City by the State of Washington, Department of Transportation. Net investment in capital asset growth totaled \$20.6 million, restricted net position decrease of \$13.7 million; unrestricted net position increase of \$33.8 million to equal \$40.7 million total increase in government's net position.

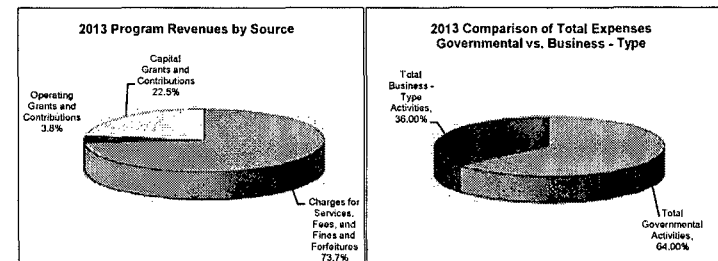
Governmental activities revenue increased by 13.2% while governmental expenses increased by 0.8%. The major increase in governmental activities revenue from Capital Grant and Contribution of \$19.3 million was due in large part to donation of 39<sup>th</sup> Street Bridge discussed above, as well as an increase in capital funding for new projects; increase in Utility and Other Taxes revenue by 5.8% and Sales and Use Taxes by 8.7%. In 2013, a total of \$27.6 million in sales tax revenue was received through the end of the year. This collection marks a return to the pre-recession period of 2007.

The Business-Type Activity revenue increased by 8.5% and expenses increased by 2.4%. The major increase in Business-Type Activity revenue was from Charges for Services, Fees, and Fines and Forfeitures by 4.8% and Capital Grants and Contribution by 46.6%. Changes for Charges for Services and Fee are due to water/storm water and sewer rate increases of 5% and 2.5%, respectively, as well as an increase in water pumped of 7%. Changes in Capital Grant and Contribution are mainly due to increases in private development contributions resulting from the increasing development activity in the City.

### City of Vancouver Summary of Changes in Net Position Comparative 2012-2013

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2012	2013	2012	2013	2012	2013
<b>Revenues</b>						
Program revenues:						
Charges for Services, Fees, and Fines and Forfeitures	\$ 38,331,011	\$ 38,865,033	\$ 83,893,237	\$ 87,897,109	\$ 122,224,248	\$ 126,762,142
Operating Grants and Contributions	7,418,742	6,256,533	442,482	322,562	7,861,224	6,579,096
Capital Grants and Contributions	9,474,400	28,745,286	6,736,733	9,872,909	16,211,133	38,618,195
<b>General Revenues</b>						
Taxes:						
Property Taxes Levied for General Purposes	40,685,824	41,990,733	-	-	40,685,824	41,990,733
Sales and Use Taxes	26,735,128	29,059,542	-	-	26,735,128	29,059,542
Utility and Other Taxes	45,394,634	48,025,084	-	-	45,394,634	48,025,084
Unrestricted Investment Earnings	799,449	461,982	516,036	315,805	1,315,485	777,787
Miscellaneous	2,409,636	530,334	51,440	1,051,855	2,461,076	1,582,189
<b>Total Revenues</b>	<b>171,248,824</b>	<b>193,034,507</b>	<b>91,639,928</b>	<b>99,480,240</b>	<b>262,888,752</b>	<b>293,394,747</b>
<b>Program Expenses</b>						
Governmental Activities:						
General Government	29,380,303	25,184,616	-	-	29,380,303	25,184,616
Security/Persons & Property	67,724,508	70,510,723	-	-	67,724,508	70,510,723
Physical Environment	474,343	514,804	-	-	474,343	514,804
Transportation	29,712,758	33,011,546	-	-	29,712,758	33,011,546
Health and Human Services	385,797	338,591	-	-	385,797	338,591
Economic Environment	8,388,707	7,132,322	-	-	8,388,707	7,132,322
Culture and Recreation	10,924,436	11,795,705	-	-	10,924,436	11,795,705
Interest on Long-Term Debt	4,746,812	4,505,618	-	-	4,746,812	4,505,618
<b>Business-Type Activities:</b>						
Water Sewer	-	-	73,305,842	75,592,206	73,305,842	75,592,206
Parking	-	-	3,372,113	2,964,225	3,372,113	2,964,225
Airpark	-	-	696,973	586,198	696,973	586,198
Building Inspection	-	-	3,641,954	3,761,558	3,641,954	3,761,558
Sanitation	-	-	1,912,012	2,132,353	1,912,012	2,132,353
Tennis Center	-	-	1,124,302	1,036,368	1,124,302	1,036,368
<b>Total Expenses</b>	<b>151,737,664</b>	<b>152,983,625</b>	<b>84,053,008</b>	<b>88,072,968</b>	<b>235,790,672</b>	<b>239,056,593</b>
Excess (deficiency) of revenues over expenses	19,511,160	40,940,582	7,586,921	13,387,242	27,098,082	54,327,824
Transfers - Governmental	(1,167,109)	(1,098,756)	-	-	(1,167,109)	(1,098,756)
Transfers - Business-Type	-	-	1,167,109	1,098,756	1,167,109	1,098,756
Income (loss) before special & extraordinary	18,344,051	39,841,825	8,754,030	14,485,998	27,098,082	54,327,823
<b>Extraordinary Items:</b>						
Contract termination	-	(10,698,996)	-	-	-	(10,698,996)
Impairment of capital assets	-	-	-	(3,681,752)	-	(3,681,752)
<b>Total Special Items</b>	<b>-</b>	<b>(10,698,996)</b>	<b>-</b>	<b>(3,681,752)</b>	<b>-</b>	<b>(14,380,748)</b>
<b>Change in Net Position</b>	<b>18,344,051</b>	<b>29,142,829</b>	<b>8,754,030</b>	<b>10,804,246</b>	<b>27,098,082</b>	<b>39,947,075</b>
Net Position- Beginning	609,779,542	627,750,575	308,781,147	375,985,538	978,560,689	1,003,736,113
Prior year adjustments	571,003	2,377,524	(762,902)	(1,580,249)	(191,899)	797,275
<b>Net Position - Ending</b>	<b>\$ 628,664,598</b>	<b>\$ 659,270,928</b>	<b>\$ 376,772,275</b>	<b>\$ 385,209,535</b>	<b>\$ 1,005,436,871</b>	<b>\$ 1,044,480,463</b>

2013 Net Position - Beginning was restated due to the adoption of GASB Statement No. 65.



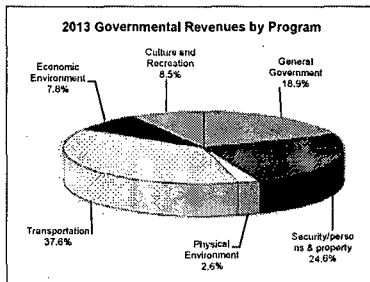
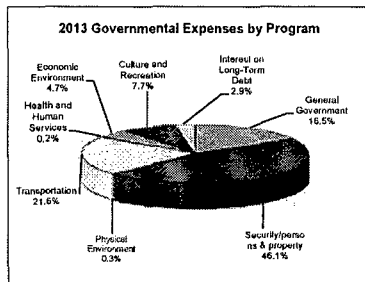


### Governmental Activity Analysis

Governmental net position increased by \$29.1 million in 2013 from operations and by \$2.4 million from prior year adjustments. This 4.9% increase corresponds to a \$38 million increase in total assets and deferred outflows with \$7.4 million increase in total liabilities. During 2013, the City's cash balances increased by \$8.3 million, capital assets increased by \$22.5 million, and receivables and other assets increased by \$4.9 million.

Governmental revenues increased from 2012 by \$22.7 million or 13.3% due to moderate increase in program revenues by \$18.6 million and increase in general revenues by \$4 million.

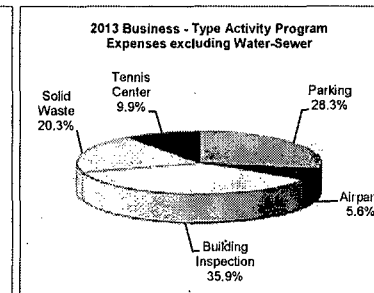
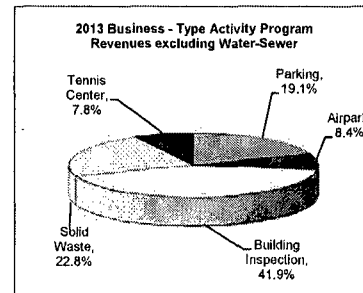
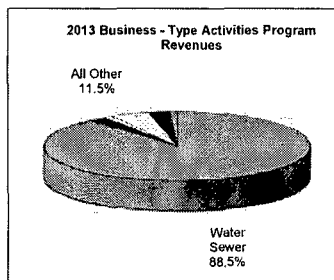
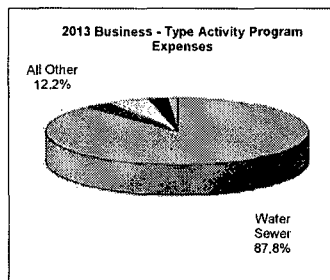
General Government expenses were down by \$4.2 million due to the debt refinancing activity that occurred in 2012 that did not repeat in 2013, capital purchasing, and change in presentation of expenses related to indirect cost. Transportation expenses increased by \$3.3 million from 2012, primarily due to a higher level of maintenance on transportation infrastructure. City Council approved funding pavement management to 100% of policy level to insure existing infrastructure is maintained and constrain future maintenance cost. Security/Persons & Property expenses increased by \$2.8 million due to the salary payments to Vancouver Police Guild members as a result of contract settlement in 2013, with retro salary adjustments back to 2012. Culture and Recreation expenses were \$871,269 greater than prior year from the termination of the parks interlocal agreement with Clark County. In total, expenses for Governmental activities increased by \$1.3 million.



### Business-Type Activities Analysis

As depicted in the graphs below, the Water/Sewer activity is the largest business-type activity in the City. As a result, the financial position of the City's business-type activities is strongly influenced by the Water/Sewer activity. This year, Water/Sewer had a \$3.4 million increase in Charges for Services, Fees, Fines and Forfeitures, a \$3.1 million increase in Capital Contributions and a \$2.9 million increase in operating expenses.

The other business-type activities had moderate gains and losses. Solid Waste activity had a \$425,289 net operating income due to lower market values for recyclable commodities and lower tons to market. Parking activity had a \$288,184 net operating loss. The General Fund support of the Parking activity remained at \$1.2 million. Building Inspection activity had a \$941,716 net increase, largely led by the multifamily component. A portion of the net position related to the Building activity is being utilized to replace the Tidemark permitting system with a new Hansen system.



### FINANCIAL ANALYSIS OF THE CITY'S FUNDS

#### Governmental Funds Analysis

The City's governmental funds are categorized into four types consisting of General, Special Revenue, Debt Service, and Capital Project Funds. Each fund type has a unique purpose. General Fund, Consolidated Fire Fund, and Transportation Capital Fund are classified as major funds for the purposes of this report, based on criteria set forth by the Government Accounting Standards Board (GASB).

The General Fund is the primary governmental fund. General Fund revenues were up 3.3% over 2012 due primarily to an increase in Charges for Services and Rent and Royalties of \$1.3 million and \$1.7 million, respectively. Intergovernmental revenue went down by \$1.3 million. Comparing Property Tax and Sales and Use Tax collections from 2012, 2013 saw an increase of approximately 2.5% and 8.7%, respectively, in these revenue sources due to new construction and delinquency rates. By Council action, there was a 1% property tax levy increase for 2013 taxes. The increase in Sales and Use Taxes in 2013 was driven by a robust real estate market and new construction. General Fund expenditures accounted for 48.1% of total governmental fund expenditures for 2013. General Fund expenditures increased by approximately 3% mainly due to an increase in expenditures for Security/Persons & Property. The 2013 expenditures contain the retro payment for the salary payments to Vancouver Police Guild members as a result of contract settlement in 2013, with retro salary adjustments back to 2012. The final decision on the contract was made by an arbitrator in late 2013, with salary increases of 2% per year retroactive to 2012.

The Consolidated Fire Fund is a special revenue fund that encompasses both the operations and the equipment for the City's and Fire District 5's fire department. Services provided by this fund include not only firefighting, but emergency medical services, rescue, and public safety education. As reported in the Statement of Revenues, Expenditures and Statement of Changes in Fund Balances, major funding for the Consolidated Fire Fund is Intergovernmental revenues, Charges for Services, and a transfer from the City's General Fund. The Consolidated Fire Fund in 2013 accounted for 20.4% of the governmental funds expenditures; it increased by \$3.8 million from 2012 and included expenses for purchasing Regional Response marine vessel with equipment in 2013, the Consolidated Fire Fund fund balance increased by \$1.2 million.

The Transportation Capital Fund is a capital projects fund. It was created in 1998 to account for all capital projects in the Transportation Department. The funding for the projects is primarily from grants, bonds, and developer agreements as well as other public and private funding sources. The Transportation Capital Fund in 2013 accounted for 11.3% of the governmental funds' expenditures, an increase of \$2.1 million from 2012 due to construction for Waterfront Access and NE 137/138th Ave projects. In 2013, the Transportation Capital Fund fund balance decreased by \$2.6 million due to a large capital outlay for the Waterfront Access Project.

All other non-major governmental operating, debt service and capital construction funds comprise the remaining governmental expenditures.

#### Business-Type Funds Analysis

Proprietary, or business-type, funds are those funds that account for government operations where the intent is for the costs to be primarily paid by user charges. Enterprise funds are those funds that provide services primarily to external users, and the internal service funds provide their services primarily within the City. The City has twelve business-type funds: six are enterprise funds, and six are internal service funds.

The Water/Sewer Fund is the largest business-type fund in the City, accounting for 94.5% of net position for the enterprise funds at \$364.0 million. Water/Sewer Fund net position increased by \$7.2 million in 2013 mainly due to the increase in utility Charges for Services, Capital contributions, and decreased bonded indebtedness and utility capital assets. This fund encompasses three legally consolidated utilities: water, sewer, and stormwater operations.

Water/Sewer, the utility, reported operating income of \$4.1 million in 2013, and its operating revenue increased 4.9% primarily due to a water/storm water and sewer rates increase of 5% and 2.5%, respectively, as well as an increase in water pumped of 7%. Utility

operating expenses increased by \$2.9 million from 2012, mainly related to increased costs for Personnel and Supplies & contractual services and Intergovernmental payments. Additionally, accumulated depreciation of utility capital assets increased by \$12.3 million and its bonded indebtedness decreased by \$9.1 million in 2013.

The Parking Services Fund reported an operating loss of \$288,184 in 2013. Operating expenses decreased by \$215,080 from 2012 due to a decrease in Supplies & contracted services and Interfund services. Parking Services changes in net position increased by \$1.4 million from 2012 due to retirement of Main Place parking garage. The General Fund support of the Parking Services Fund remained at the \$1.25 million level in 2013. Over time, the fund is anticipated to become self-supporting.

In the non-major business funds, the Airpark and Building Inspection Funds accounted for the majority of the increase in total net position of the non-major business funds. The Building Inspection Fund reported \$941,716 in operation income and accounted for \$531,520 of the increase in total net position of the non-major business funds. At the national level, housing is recovering at moderate levels, led by starts for multi-family units, building owners are choosing to invest in making improvements to existing buildings rather than constructing new ones. The Airpark Fund reported \$117,552 in operating income and accounted for \$353,785 of the increase in total net position of the non-major business funds. This increase can be attributed to increasing federal direct grants revenue.

Internal Service funds operate like the enterprise funds, but perform services primarily for other funds within the City. Because of the nature of these funds, they are charged with operating as close as possible to a breakeven point. City Internal Service funds net position increased by \$5 million from 2012. A new fund was created in 2013, Facility Replacement Fund, and received \$7.8 million transfer from the General Fund to support the depreciation and replacement of City facilities. Operating loss of all City Internal Service funds totaled \$374,630 due to an operating loss related to the Self-Insurance Fund as a result of increased claims expense during 2013.

#### GENERAL FUND BUDGETARY HIGHLIGHTS

Since 2001, the City has addressed an ongoing structural deficit each biennium that is a result of growth in expenditures outpacing growth in revenues. Contributing factors to this deficit include the voters' passage of Initiative 695, which eliminated the motor vehicle excise tax in 2000; Initiative 747, which beginning in 2002 limited increases in property taxes to the lower of 1 percent or the implicit price deflator; the complete elimination of the city's Business and Occupation Tax by 2002, and significantly greater City reliance on revenues that fluctuate with the economy.

The 2013-14 biennial budget totals \$752.4 million in operating and capital expenditures, including 963.6 positions. The recommended budget is balanced without the implementation of new taxes or tax increases other than the annual 1% authorized increase to property taxes. Other fees and rates, including utility rates and fees for services are recommended to be adjusted for anticipated inflation as reflected in the forecast.

Unlike the past two biennia, there were no forecast-based budget reductions in 2013-2014. Conversely, there were no new additional FTE's included in the budget that were not accompanied by commensurate new funding. General Fund revenues during 2013 came in within 2% of the forecast for the year. Expenditures came in under budget. Major new items included in the Supplemental Budget Appropriations during 2013 included grants in Police and CED, including Domestic Violence Arrest Grant, Buffer Zone Grants, School Resource Officer funding, the Brownfield Assessment and Area-wide Planning Grant for the Lower Grand Employment area on the operating side and Tidewater Cove trail repair on the capital side.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

##### Capital Assets

The City of Vancouver's investment in capital assets, including construction in progress, for its governmental and business type activities as of December 31, 2013, amounts to \$977.3 million (net of accumulated depreciation).

The table below is a comparison of the summary information for year-end 2012 and 2013 capital assets. The balance of 2012 capital assets was restated to Prior Period Adjustments.

	Governmental Activities		Business-Type Activities		Total Activities	
	2012 Restated	2013	2012 Restated	2013	2012 Restated	2013
Land	\$ 63,846,402	\$ 65,775,933	\$ 30,146,794	\$ 30,520,801	\$ 93,993,196	\$ 96,296,734
Intangible - Easements	8,048,568	8,068,105	2,348,345	3,883,343	10,396,911	11,951,448
Buildings and systems	89,376,133	86,359,528	19,431,329	18,118,096	108,807,462	104,477,624
Machinery and equipment	14,074,750	13,714,962	3,668,213	2,887,909	17,742,963	16,602,871
Infrastructure	372,487,320	389,871,516	300,412,037	297,553,181	672,899,357	687,424,797
Intangible assets	620,366	1,487,457	298,164	1,084,786	918,530	2,572,223
Construction in progress	48,003,423	51,700,960	12,209,588	6,234,607	58,213,011	57,935,567
Total	\$ 594,436,960	\$ 619,976,561	\$ 369,512,470	\$ 360,282,703	\$ 963,949,430	\$ 977,261,264

The major changes for assets were in construction in progress (CIP) and infrastructure for both Governmental and Business -Type Activities categories, and changes in land and buildings and systems for Governmental Type Activities. The increase in CIP for Governmental Activities relates to Vancouver Waterfront Access project, and 39<sup>th</sup> Street Bridge project; that was offset by a

decrease in CIP for Business Activities due to an impairment loss of \$3.7 million due to the construction stoppage of the East Side Operation facility; and finishing and capitalized ongoing projects.

Additional information on City of Vancouver's capital assets can be found in note IV.B of this report.

##### Long-Term Debt

At December 31, 2013, the City of Vancouver had total bonded debt outstanding of \$157.1 million. Of this amount, \$105.8 million is General Obligation debt, which is backed by the full faith and credit of the government. The remainder of the City's debt of \$50 million represents bonds secured solely by specific revenue sources (i.e., revenue bonds). The below table is a comparison of the summary information for year-end 2012 and 2013 bonded debt.

The City of Vancouver's total bonded debt decreased by \$19.4 million, the result of scheduled principal payments made throughout 2013. There was no new bonded debt issued during the year. The City's remaining capacity for non-voted debt is approximately \$168.3 million.

#### City of Vancouver Outstanding Bonded Debt

	Governmental Activities		Business-Type Activities		Total Activities	
	2012	2013	2012	2013	2012	2013
General obligation bonds	\$ 100,725	\$ 93,479	\$ 13,375	\$ 12,348	\$ 114,100	\$ 105,825
Revenue bonds	-	-	61,140	49,990	61,140	49,990
Net Amounts for:						
Issuance premiums (discounts)	3,735	3,325	3,244	2,688	6,979	6,013
Deferred Amount on Refunding	(2,476)	(2,143)	(3,053)	(2,540)	(5,529)	(4,683)
Total	\$ 101,984	\$ 94,661	\$ 74,706	\$ 62,484	\$ 176,690	\$ 157,145

The City of Vancouver maintains an "Aa3/AA" rating from Moody's/Standard and Poor's (S & P) rating services, respectively, for general obligation debt. Additional information on the City's long-term debt can be found in Note IV.E of this report.

#### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Projections for 2013-2018 show that revenues are anticipated to continue increasing at a slower pace than expenditures, but the projected gap is significantly smaller than the gap addressed during 2009-2012.

The City's management continues its commitment to seeking out and implementing new cost containment and service delivery options that will address aspects of the ongoing structural deficit beyond this biennium. The City Manager has announced a budgeting initiative called Legacy 2020 that would result in developing a long term solution for the City's ongoing budget challenges. Developing and implementing a balanced six year budget – the City of Vancouver's Legacy 2020 project, is anticipated to take the City from a position of long term financial deficit to a position of long term financial sustainability.

##### Requests for Information

This financial report is designed to provide a general overview of City of Vancouver's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to Financial and Management Services, City of Vancouver, P.O. Box 1995, Vancouver, WA, 98668-1995.

CITY OF VANCOUVER  
STATEMENT OF NET POSITION  
December 31, 2013

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total Primary Government	Vancouver Downtown Redevelopment Authority	Vancouver Public Facilities District
<b>ASSETS</b>					
Cash, cash equivalents and pooled investments	\$ 155,347,249	\$ 78,781,780	\$ 234,129,029	\$ 92,029	\$ 122,303
Cash with fiscal/escrow agent	2,407,609	-	2,407,609	7,041,767	-
Restricted assets					
Cash	-	5,575,944	5,575,944	-	-
Accrued interest receivable	-	9,438	9,438	-	-
Receivables (net of allowance for uncollectible accounts)	18,928,865	3,204,576	28,133,441	1,180,415	408,473
Inventories	516,331	670,271	1,186,602	29,521	-
Capital assets held for resale	5,801,535	512,875	6,314,410	-	-
Prepaid items	107,192	-	107,192	75,831	-
Internal balances	(258,265)	258,266	1	-	-
Investment in joint venture	3,557,678	-	3,557,678	-	-
Due from other governmental units	2,687,445	402,146	3,289,591	-	750
Net pension asset	6,792,077	-	6,792,077	-	-
Capital assets (net of accumulated depreciation)					
Land	65,775,933	30,520,801	96,296,734	-	3,603,691
Easements	8,068,105	3,883,343	11,951,448	-	-
Buildings	86,359,528	18,116,098	104,475,624	40,853,961	-
Machinery and equipment	13,714,962	2,887,809	16,602,771	505,430	-
Infrastructure	389,871,616	297,553,181	687,424,797	-	-
Intangible assets	1,487,457	1,084,766	2,572,223	-	-
Construction work in progress	51,700,980	6,234,607	57,935,587	1,502	-
<b>Total Assets</b>	<b>813,066,777</b>	<b>455,697,999</b>	<b>1,268,764,776</b>	<b>49,780,486</b>	<b>4,136,217</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Unamortized loss on refunding	2,143,047	2,539,686	4,682,733	1,390,845	-
<b>Total deferred outflows of resources</b>	<b>2,143,047</b>	<b>2,539,686</b>	<b>4,682,733</b>	<b>1,390,845</b>	<b>-</b>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities	9,687,790	4,411,099	14,298,889	958,436	493,071
Accrued interest payable	416,222	276,900	693,122	1,326,263	-
Unearned revenue	1,316,800	188,318	1,505,118	75,275	-
Custodial accounts	12,581,214	264,408	12,845,622	-	-
Noncurrent liabilities:					
Environmental remediation	-	399,000	399,000	-	-
Special assessment debt with governmental commitments due within one year	3,000	-	3,000	-	-
Special assessment debt with governmental commitments due in more than one year	3,326	-	3,326	-	-
Due within one year	16,845,880	12,011,734	28,857,614	-	-
Due in more than one year	114,882,694	55,476,691	170,359,385	68,545,935	-
<b>Total Liabilities</b>	<b>155,938,896</b>	<b>73,028,150</b>	<b>228,967,046</b>	<b>70,805,909</b>	<b>493,071</b>
<b>NET POSITION</b>					
Net investment in capital assets	521,171,062	292,461,482	813,632,564	(18,503,359)	3,603,691
Restricted for:					
Capital purposes	31,128,799	1,951,381	33,080,180	2,341,496	-
Debt service	5,298	3,623,310	3,628,598	1,803,457	-
Grant purposes	5,535,968	-	5,535,968	-	-
Security purposes	16,053,960	-	16,053,960	-	-
Economic purposes	1,076,005	-	1,076,005	-	-
Parks & Recreation purposes	28,006	-	28,006	-	-
Unrestricted	84,271,820	87,173,362	171,445,182	(5,376,172)	39,455
<b>Total Net Position</b>	<b>\$ 659,270,928</b>	<b>\$ 395,209,535</b>	<b>\$ 1,044,480,463</b>	<b>\$ (19,734,578)</b>	<b>\$ 3,643,146</b>

CITY OF VANCOUVER  
STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2013

	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
	Operating Grants and Contributions	Capital Grants and Contributions	Change for Services, Fees, Fines and Forfeitures	Governmental Activities	Business-type Activities	Total
<b>Function/Program</b>						
<b>Governmental Activities</b>						
General Government	\$ 25,164,616	\$ 4,737,113	\$ 9,189,181	\$ (11,202,869)	\$ -	\$ (11,202,869)
Security persons & property	69,397,658	13,107,484	3,397,430	(92,310,564)	-	(92,310,564)
Physical Environment	465,078	19,726	1,943,909	1,428,105	-	1,428,105
Mental and Physical Health	328,591	381,135	3,171,357	(2,461,581)	-	(2,461,581)
Economic Environment	7,070,754	61,558	332,864	(1,377,240)	-	(1,377,240)
Culture and Recreation	11,783,241	32,464	5,798,856	(6,532,471)	-	(6,532,471)
Interest on Long Term Debt	4,505,018	-	-	(4,505,018)	-	(4,505,018)
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>151,355,883</b>	<b>(3,099,171)</b>	<b>34,137,820</b>	<b>(6,266,533)</b>	<b>-</b>	<b>(6,266,533)</b>
<b>Business-type Activities</b>						
Business-type Activities	73,132,524	2,469,772	78,983,127	11,267,240	-	11,267,240
Parking	2,653,859	310,369	2,146,181	(816,064)	-	(816,064)
Attraction	546,832	36,566	626,258	381,203	-	381,203
Building Inspection	3,056,364	104,974	4,783,274	941,716	-	941,716
Public Facilities District	14,116,245	1,016,245	15,132,490	(15,132,490)	-	(15,132,490)
Taxi Center	871,442	54,026	877,625	(158,463)	-	(158,463)
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>93,317,327</b>	<b>3,069,117</b>	<b>87,857,109</b>	<b>12,013,562</b>	<b>-</b>	<b>12,013,562</b>
<b>Total Primary Government</b>	<b>\$ 244,673,210</b>	<b>\$ -</b>	<b>\$ 122,025,029</b>	<b>\$ (79,127,074)</b>	<b>\$ 12,013,562</b>	<b>\$ (67,107,492)</b>
<b>Component Units</b>						
Downtown Redevelopment Authority	\$ 16,840,895	\$ -	\$ 12,965,379	\$ 1,800,796	\$ -	\$ 1,800,796
Public Facilities District	1,022,580	-	1,022,537	-	-	-
<b>TOTAL COMPONENT UNITS</b>	<b>\$ 17,863,485</b>	<b>\$ -</b>	<b>\$ 13,987,916</b>	<b>\$ 1,800,796</b>	<b>\$ -</b>	<b>\$ 1,800,796</b>
<b>General Revenues:</b>						
Taxes:						
Property Taxes Levied for General Purpose				\$ 41,960,731	\$ -	\$ 41,960,731
Special Assessments				29,142,929	-	29,142,929
Sales Tax				36,321,569	-	36,321,569
Utility Taxes				11,703,456	-	11,703,456
Excise, Lodging and Other Taxes				777,787	-	777,787
Unrestricted Investment Earnings				315,865	-	315,865
Interest on Investments				1,061,865	-	1,061,865
Special Items:						
Gain on extinguishment of debt				-	-	-
Contribution				-	-	-
Claims settlement				-	-	-
Sale of capital assets				-	-	-
Extraordinary item				(3,681,752)	-	(3,681,752)
Contract termination				-	-	-
Transfers						
Total General Revenues, Special Items, Extraordinary Item, and Transfers				106,696,866	-	106,696,866
Change in Net Position				1,066,756	-	1,066,756
Net Position - Beginning, (revised)				(1,066,756)	-	(1,066,756)
Prior period adjustments				29,142,929	-	29,142,929
Net Position - Ending				671,770,574	-	671,770,574
Net Position - Ending (revised)				375,965,538	-	375,965,538
Net Position - Ending				2,377,524	-	2,377,524
Net Position - Ending				659,270,928	-	659,270,928
Net Position - Ending				365,209,535	-	365,209,535
Net Position - Ending				1,044,480,463	-	1,044,480,463
Net Position - Ending				(19,734,578)	-	(19,734,578)
Net Position - Ending				3,643,146	-	3,643,146

**CITY OF VANCOUVER**  
**BALANCE SHEET**  
**GOVERNMENTAL FUNDS**  
**December 31, 2013**

	Major Funds			Other	Total
	General Fund	Consolidated Fire	Transportation Capital	Non-Major Governmental Funds	Governmental Funds
<b>ASSETS</b>					
Cash, cash equivalents and pooled investments	\$ 53,828,227	\$ 15,812,053	\$ 1,804,846	\$ 50,951,250	\$ 122,396,376
Cash with fiscal/escrow agent	-	-	2,203,474	204,335	2,407,809
Taxes/assessments	9,812,639	-	114	807,101	10,619,854
Accounts	1,096,007	86,535	-	1,054,890	2,237,432
Interest	94,191	26,969	3,062	86,887	211,109
Notes	-	-	97,393	5,127,661	5,225,054
Due from other funds	194,021	8,926	487,594	101,108	791,649
Interfund loan receivable	875,675	-	-	19,328	895,003
Due from other governmental units	463,529	962,673	745,744	664,741	2,836,687
Capital assets held for resale	228,400	-	-	5,529,135	5,757,535
Prepaid items	-	-	-	7,192	7,192
<b>TOTAL ASSETS</b>	<b>\$ 66,592,689</b>	<b>\$ 16,897,156</b>	<b>\$ 5,342,227</b>	<b>\$ 64,553,628</b>	<b>\$ 153,385,700</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 3,030,911	\$ 321,773	\$ 662,555	\$ 787,093	\$ 4,802,302
Due to other funds	472,188	566	20,000	691,859	1,184,613
Interfund loan payable	-	-	875,674	19,328	895,002
Due to other governmental units	750	-	-	165,557	166,307
Accrued interest payable	-	-	-	41	41
Accrued liabilities	2,816,975	1,020,440	25,031	150,696	4,013,142
Revenues collected in advance	325,602	874,724	-	5,511	1,205,837
Custodial accounts	159,745	3,871	949	12,409,169	12,573,734
Unearned revenue	110,577	-	-	320	110,897
Total liabilities	6,916,748	2,221,374	1,584,209	14,229,544	24,951,875
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue-property taxes	971,037	-	-	-	971,037
Unavailable revenue-special assessments	-	-	-	99,761	99,761
Unavailable revenue-grant funding	203,079	902,519	606,046	118,946	1,830,590
Unavailable revenue-capital improvements	-	-	-	279,278	279,278
Total deferred inflows of resources	1,174,116	902,519	606,046	497,985	3,180,666
<b>FUND BALANCES</b>					
Nonspendable	228,400	-	97,393	10,663,988	10,989,781
Restricted	241,331	13,773,263	2,203,474	26,125,946	42,344,014
Committed	41,095,993	-	851,105	9,897,934	51,845,032
Assigned	4,148,166	-	-	3,138,231	7,286,397
Unassigned	12,787,935	-	-	-	12,787,935
Total fund balances	58,501,825	13,773,263	3,151,972	49,826,099	125,253,159
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>					
	\$ 66,592,689	\$ 16,897,156	\$ 5,342,227	\$ 64,553,628	

Amounts reported for governmental activities in the statement of net position are different because (See Note II also):

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	611,271,015
Capital Assets Held for Resale used in governmental activities that are not financial resources and therefore are not reported in the funds	44,000
Other long-term assets are not available to pay for current-period expenditures and, therefore are deferred in the funds, or other long-term assets of the City	13,530,721
Internal service funds are used to charge the costs of services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position	35,635,410
Long-term liabilities that are not due and payable in the current period and are not reported in the funds	(126,463,377)
Net position of governmental activities	\$ 659,270,928

**CITY OF VANCOUVER**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES**  
**GOVERNMENTAL FUNDS**  
**For the Year ended December 31, 2013**

	Major Funds			Other	Total
	General Fund	Consolidated	Transportation	Non-Major	Governmental
		Fire	Capital	Governmental	Funds
<b>REVENUES</b>					
Property taxes	\$ 41,957,792	\$ 72,239	\$ -	\$ 103,416	\$ 42,133,447
Sales and use taxes	29,058,542	-	-	-	29,059,542
Other taxes	35,902,488	-	130,429	5,786,121	41,819,038
License and permits	887,569	493,646	-	2,472,094	3,853,309
Intergovernmental	5,114,039	3,518,911	3,264,229	8,445,722	20,342,901
Charges for services	14,462,351	7,810,450	425	2,482,710	24,755,946
Fines and forfeits	1,385,112	3,000	100	118,299	1,486,511
Investment earnings	320,021	28,017	15,459	151,785	515,282
Rents and royalties	3,063,080	54,194	-	919,397	4,036,671
Contributions/donations	253,446	86,768	749,772	120,153	1,210,159
Miscellaneous	134,127	312	-	210,140	344,579
Total revenues	132,519,567	12,067,557	4,160,414	20,809,846	169,557,384
<b>EXPENDITURES</b>					
Current					
General government	23,960,585	-	-	524,394	24,484,979
Security/persons & property	40,359,614	30,633,887	-	89,404	71,082,905
Physical environment	484,338	-	-	19,913	504,251
Transportation	744,262	-	2,844,650	9,536,025	13,124,937
Economic environment	4,313,792	-	-	2,119,713	6,433,505
Mental and physical health	336,591	-	-	-	336,591
Culture and recreation	7,487,952	-	-	2,183,586	9,671,548
Capital outlay	239,353	2,472,394	15,436,306	6,416,674	24,563,727
Debt service	-	-	-	-	-
Principal retirement	-	-	-	7,365,941	7,365,941
Interest/fiscal charges	-	-	36,278	4,497,959	4,534,237
Total expenditures	77,927,497	33,106,281	18,317,234	32,753,609	162,104,621
Excess (deficiency) of revenues over (under) expenditures	54,592,070	(21,038,724)	(14,156,820)	(11,943,763)	7,452,763
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital related debt issued	-	-	1,496,000	-	1,496,000
Sale of capital assets	52	17,433	82,285	-	99,770
Transfers in	332,722	22,581,482	10,065,150	24,540,595	57,519,949
Transfers out	(49,851,716)	(359,256)	(19,905)	(16,187,829)	(66,418,708)
Total other financing sources and uses	(49,518,942)	22,239,659	11,623,530	8,352,766	(7,302,987)
<b>EXTRAORDINARY ITEM</b>					
Contract termination	-	-	-	(10,698,996)	(10,698,996)
Net change in fund balances	5,073,128	1,200,935	(2,533,290)	(14,289,993)	(10,549,220)
<b>FUND BALANCES - BEGINNING</b>	<b>50,936,758</b>	<b>12,571,553</b>	<b>5,745,649</b>	<b>64,223,385</b>	<b>133,477,345</b>
Prior period adjustments	2,491,939	775	(60,387)	(107,283)	2,325,034
<b>FUND BALANCES - ENDING</b>	<b>\$ 58,501,825</b>	<b>\$ 13,773,263</b>	<b>\$ 3,151,972</b>	<b>\$ 49,826,099</b>	<b>\$ 125,253,159</b>

**CITY OF VANCOUVER**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND  
BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2013

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds: \$ (10,549,220)

Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. 4,707,537

The net effect of various miscellaneous transactions involving capital assets ( i.e., sales, trade-ins, and donations) not reported in governmental funds. 17,993,886

Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds. 2,660,261

The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. 5,869,941

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. 777,200

Internal service funds are used by management to charge the costs of equipment, insurance and printing to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities. 7,693,224

Change in Net Position of Governmental Activities \$ 29,142,829

**CITY OF VANCOUVER**

**GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
COMPARED TO BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2013

	Budget Amounts		Actual	
	Original	Final	Biennium	Variance
	2013-14	2013-14	To-Date	
	Biennium	Biennium	Thru 12/31/13	Thru 12/31/13
<b>REVENUES</b>				
Property tax	\$ 83,036,027	\$ 83,036,027	\$ 41,957,792	\$ 41,078,235
Sales and use taxes	55,326,783	55,326,783	29,059,542	26,267,241
Other taxes	70,586,038	70,586,038	35,902,488	34,683,550
License and permits	1,951,664	1,951,664	887,569	1,064,095
Intergovernmental	9,906,709	11,547,039	5,114,039	6,433,000
Charges for services	25,876,802	26,021,550	14,462,351	11,559,199
Fines and forfeitures	3,054,260	3,054,280	1,365,112	1,689,168
Investment earnings	933,282	933,282	320,021	613,261
Rents and royalties	2,048,008	2,048,008	3,063,080	(1,015,072)
Contributions/donations	-	102,036	253,446	(151,410)
Miscellaneous	4,726,671	3,655,989	134,127	3,521,862
Total revenues	257,446,264	258,262,696	132,519,567	125,743,129
<b>EXPENDITURES</b>				
Current:				
General government	63,559,858	57,714,258	23,960,685	33,753,673
Judicial	-	-	-	-
Security/persons & property	76,930,036	81,266,614	40,359,614	40,907,000
Physical environment	1,651,120	1,525,578	484,338	1,041,240
Transportation	2,122,645	1,707,369	744,262	963,107
Economic environment	6,679,759	9,467,359	4,313,792	5,153,567
Mental and physical health	753,094	753,094	338,591	414,503
Culture and recreation	14,951,367	15,043,552	7,487,962	7,555,590
Capital outlay	30,000	722,742	238,353	484,389
Total expenditures	168,677,679	168,200,566	77,927,497	90,273,069
Excess (deficiency) of revenues over expenditures	88,768,385	90,062,130	54,592,070	35,470,060
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	600,000	52	599,948
Transfers in	582,712	855,528	332,722	522,806
Transfers out	(83,514,076)	(94,032,100)	(49,851,716)	(44,180,384)
Total other financing sources (uses)	(82,931,364)	(92,576,572)	(49,518,942)	(43,057,630)
Net change in fund balance	5,837,021	(2,514,442)	5,073,128	(7,587,570)
<b>FUND BALANCES - BEGINNING</b>				
Prior period adjustments	50,936,650	50,936,650	50,936,650	-
	-	-	2,491,939	(2,491,939)
<b>FUND BALANCES - ENDING</b>				
	\$ 56,773,671	\$ 48,422,208	\$ 58,501,717	\$ (10,079,509)
Adjustment to generally accepted accounting principles (GAAP) basis:				
Riverwest RDA Fund budgeted as separate fund			108	
Fund Balance GAAP basis:			\$ 58,501,825	

**CITY OF VANCOUVER**  
**CONSOLIDATED FIRE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**COMPARED TO BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended December 31, 2013**

	Budget Amounts		Actual	
	Original	Final	Biennium	Variance
	2013-14	2013-14	To-Date	
	Biennium	Biennium	Thru 12/31/13	Thru 12/31/13
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ 72,239	\$ (72,239)
License and permits	565,000	565,000	493,646	71,354
Intergovernmental	18,300,937	21,512,810	3,518,911	17,993,899
Charges for services	178,000	178,000	7,810,450	(7,632,450)
Fines and forfeits	-	-	3,000	(3,000)
Investment earnings	160,000	160,000	28,017	131,983
Rents and royalties	-	-	54,194	(54,194)
Contributions/donations	-	47,593	86,788	(39,195)
Miscellaneous	387,153	387,153	312	386,841
Total revenues	19,591,090	22,650,556	12,067,557	10,782,999
<b>EXPENDITURES</b>				
Current				
Security/persons & property	60,520,942	62,142,961	30,833,887	31,509,074
Capital outlay	2,848,374	4,740,707	2,472,394	2,268,313
Total expenditures	63,369,316	66,883,668	33,106,281	33,777,387
Excess (deficiency) of revenues over (under) expenditures	(43,778,226)	(44,033,112)	(21,038,724)	(22,994,388)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	17,433	(17,433)
Transfers in	44,836,893	44,836,893	22,581,482	22,255,411
Transfers out	(707,492)	(707,492)	(359,256)	(348,236)
Total other financing sources and uses	44,129,401	44,129,401	22,239,659	21,889,742
Net change in fund balances	351,175	98,289	1,200,935	(1,104,646)
<b>FUND BALANCES - BEGINNING</b>	12,571,553	12,571,553	12,571,553	-
Prior period adjustments	-	-	775	(775)
<b>FUND BALANCES - ENDING</b>	\$ 12,922,728	\$ 12,667,842	\$ 13,773,263	\$ (1,105,421)

**CITY OF VANCOUVER**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2013**

	Business-Type Activities - Enterprise Funds		Other Non-Major Enterprise Funds		(Governmental Activities)
	Water/Sewer	Parking Services	Major	Total	Internal Service Funds
<b>ASSETS</b>					
Current assets					
Cash, cash equivalents and pooled investments	\$ 61,579,564	\$ 1,732,017	\$ 15,470,169	\$ 78,781,750	\$ 32,660,873
Restricted cash, cash equivalents and investments	5,575,944	-	-	5,575,944	-
Cash and cash equivalents	9,438	-	-	9,438	-
Accrued interest receivable	-	-	-	-	6,327
Receivables (net)	4,492,460	444,087	42,282	4,978,829	579,314
Accounts	104,960	2,951	26,312	134,183	66,102
Internal	522,037	604	18,710	541,441	162,057
Due from other funds	6,327	-	-	6,327	-
Interfund loan receivable	91,711	-	310,438	402,149	84,353
Inventory	670,271	-	-	670,271	516,331
Capital assets held for resale	512,875	-	-	512,875	-
Prepaid expenses	-	-	-	-	100,000
Total current assets	73,585,537	2,186,349	15,867,306	91,613,814	34,429,530
Noncurrent assets					
Contracts receivable	3,843,358	-	-	3,843,358	-
Capital assets					
Land and improvements	29,587,942	468,657	484,202	30,520,801	-
Intangible - easements	3,883,343	-	-	3,883,343	-
Construction in progress	6,109,294	-	129,313	6,238,607	159,010
Other improvements	508,897,404	48,165	2,349,305	511,195,874	-
Buildings	9,141,862	16,944,673	10,872,270	36,968,805	-
Intangible assets	6,341,514	128,712	1,603,368	10,073,614	-
Machinery and equipment	23,453,499	655,216	340,606	24,449,321	27,269,866
Accumulated depreciation	(245,836,936)	(10,164,331)	(7,947,069)	(263,953,335)	(21,721,335)
Capital assets (net)	3,432,712	8,181,592	6,799,919	18,414,223	5,797,547
Total noncurrent assets	347,187,068	8,181,592	8,759,949	364,128,609	5,797,547
<b>TOTAL ASSETS</b>	420,772,605	10,367,941	24,627,255	455,767,801	40,227,077
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Deferred charge on refunding	2,133,601	337,849	68,236	2,539,686	-
Total deferred outflows of resources	2,133,601	337,849	68,236	2,539,686	-
<b>LIABILITIES</b>					
Current liabilities					
Accounts payable	2,671,709	52,539	464,316	3,188,564	765,603
Claims and judgments payable	67,107	-	-	67,107	1,454,669
Environmental remediation	21,000	-	-	21,000	-
Due to other funds	77,738	1,854	180,189	259,781	41,453
Due to other governmental units	53,518	-	-	53,518	-
Accrued interest payable	212,684	59,048	5,168	276,900	-
Accrued liabilities	2,167,490	66,104	374,025	2,607,619	466,121
Custodial accounts	197,033	4,508	63,067	264,608	7,480
Unearned revenues	36,399	7,516	142,403	186,318	66
Bonds, notes and loans payable	0,000,000	745,000	339,169	1,084,169	-
Total current liabilities	14,631,673	938,109	1,074,338	17,144,120	2,739,392
Noncurrent liabilities					
Due to other governmental units	258,196	-	-	258,196	-
Bonds, notes and loan payable	43,264,290	10,801,150	992,729	54,848,169	-
Claims and judgments	-	-	-	-	1,688,860
Environmental remediation	399,000	-	-	399,000	-
Accrued employee benefits	355,330	9,350	59,068	423,748	87,418
Total noncurrent liabilities	44,266,516	10,810,500	1,048,817	56,125,833	1,799,278
<b>Total liabilities</b>	58,898,189	11,748,609	2,123,155	72,770,553	4,538,670
<b>NET POSITION</b>					
Net investment in capital assets	288,802,893	(3,902,007)	7,300,850	292,401,696	5,707,947
Restricted for capital purposes	1,951,381	-	-	1,951,381	150,000
Restricted for debt	3,623,310	-	-	3,623,310	-
Unrestricted	69,810,716	2,623,222	14,709,124	87,143,062	29,777,863
<b>TOTAL NET POSITION</b>	\$ 363,988,299	\$ (448,485)	\$ 22,009,969	\$ 385,549,793	\$ 35,635,610

**CITY OF VANCOUVER**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2013**

	Business-Type Activities - Enterprise Funds				(Governmental Activities)
	Major Fund		Other Non-Major Enterprise Funds	Total	Internal Service Funds
	Water/Sewer	Parking Services			
<b>OPERATING REVENUES</b>					
Intergovernmental	\$ 366,407	\$ -	\$ 1,905	\$ 368,312	\$ 66,446
Charges for services	75,088,620	3,317	7,979,108	83,071,045	24,033,696
Fines and forfeitures	632,371	643,237	16,350	1,291,958	-
Rents and royalties	695,583	1,473,713	748,843	2,918,139	5,203,959
Miscellaneous	200,196	25,894	21,565	247,655	2,383
Total operating revenues	76,983,177	2,146,161	8,767,771	87,897,109	29,306,484
<b>OPERATING EXPENSES</b>					
Personnel services	17,290,818	676,361	3,826,016	21,593,195	3,778,511
Supplies and contractual services	18,333,330	389,130	2,073,447	20,795,907	21,826,695
Interfund services	8,285,532	485,955	1,358,484	10,129,971	1,960,658
Intergovernmental payments	16,736,644	17,918	62,731	16,817,293	99,081
Depreciation	12,272,884	864,981	320,338	13,458,203	2,016,169
Total operating expenses	72,919,208	2,434,345	7,441,016	82,794,569	29,681,114
Operating income (loss)	4,063,969	(288,184)	1,326,755	5,102,540	(374,630)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment earnings	288,347	-	27,458	315,805	37,661
State and federal grants	3,450	-	319,112	322,562	-
Interest and fiscal charges	(2,673,088)	(529,880)	(75,461)	(3,278,429)	-
Gain (Loss) on disposal of capital assets	-	891,965	-	891,965	64,620
Miscellaneous revenue (expense)	114,178	(81)	45,793	159,890	97,913
Total nonoperating revenues (expenses)	(2,267,113)	362,004	316,902	(1,588,207)	200,194
Income (loss) before contributions, transfers and special items	1,796,856	73,820	1,643,657	3,514,333	(174,436)
Capital contributions	9,872,909	-	-	9,872,909	67,660
Transfers in	4,131	1,245,540	129,814	1,379,485	7,800,000
Transfers out	(40,972)	-	(239,757)	(280,729)	-
Special item - Impairment of capital assets	(3,681,752)	-	-	(3,681,752)	-
Change in net position	7,951,172	1,319,360	1,533,714	10,804,246	7,693,224
<b>TOTAL NET POSITION - BEGINNING, restated</b>	356,152,931	(1,494,912)	21,327,519	375,985,538	27,951,214
Prior period adjustments	(116,043)	(672,933)	(791,273)	(1,580,249)	(9,028)
<b>TOTAL NET POSITION - ENDING</b>	<u>\$ 363,968,060</u>	<u>\$ (848,485)</u>	<u>\$ 22,069,960</u>	<u>\$ 385,209,535</u>	<u>\$ 35,635,410</u>

**CITY OF VANCOUVER**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
**For the Year Ended December 31, 2013**

Page 1 of 2

	Business-Type Activities - Enterprise Funds				(Governmental Activities)
	Major Fund		Other	Total	Internal Service Funds
	Water/Sewer	Parking Services	Non-Major Enterprise Funds		
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash received from customers	\$ 76,603,794	\$ 1,894,608	\$ 8,726,661	\$ 87,225,063	\$ 29,278,094
Cash received from other operating activities	200,198	9,284	21,530	231,010	1,836
Cash payments for goods and services	(34,263,064)	(393,152)	(2,598,309)	(37,254,525)	(21,552,977)
Internal activity - between funds	(8,084,917)	(494,819)	(1,472,172)	(10,051,908)	(2,236,237)
Cash payments to employees	(17,257,004)	(640,326)	(3,610,928)	(21,508,258)	(3,931,422)
Net cash provided by operating activities	17,199,005	375,595	1,086,782	18,641,382	1,559,284
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Principal paid on debt	-	(685,000)	-	(685,000)	-
Unrestricted gifts received	114,178	-	45,793	159,971	53,333
Receipt of grant funds	251,515	-	20,368	271,883	-
Payments to other governments	-	(231)	-	(231)	(1,105)
Transfers from other funds	4,131	1,245,540	129,120	1,378,791	7,800,000
Transfers to other funds	(40,972)	-	(239,757)	(280,729)	-
Net cash provided by noncapital financing activities	328,852	560,309	(44,476)	844,685	7,852,228
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Increase in receivables	(29,368)	-	-	(29,368)	-
Principal paid on capital debt	(11,264,434)	(651,889)	(320,420)	(12,236,743)	-
Interest paid on capital debt	(2,741,536)	(504,938)	(76,855)	(3,323,329)	-
Purchase of capital assets	(5,793,856)	-	(708,286)	(6,502,142)	(1,823,561)
Proceeds from sale of capital assets	-	1,255,965	-	1,255,965	141,240
Capital contributions	6,886,761	-	-	6,886,761	(9,873)
Net cash used by capital and related financing activities	(12,942,433)	99,138	(1,105,561)	(13,948,856)	(1,692,194)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Investment earnings (losses)	213,237	(2,596)	10,485	221,126	(13,574)
Issuance of notes receivable	(209,589)	-	-	(209,589)	-
Loans made to others	3,000	-	-	3,000	-
Net cash provided by investing activities	6,648	(2,596)	10,485	14,537	(13,574)
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	4,592,072	1,032,448	(72,770)	5,551,747	7,705,754
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	62,563,466	699,571	15,542,939	78,805,976	25,245,119
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<u>\$ 67,155,538</u>	<u>\$ 1,732,017</u>	<u>\$ 15,470,169</u>	<u>\$ 84,357,723</u>	<u>\$ 32,950,873</u>



CITY OF VANCOUVER  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Year Ended December 31, 2013

Page 2 of 2

	Business-Type Activities - Enterprise Funds				(Governmental Activities)
	Major Fund	Parking Services	Other Non-Major Enterprise Funds	Total	Internal Service Funds
Water/Sewer					
Reconciliation of operating income (loss) to net cash used by operating activities:					
Net operating income (loss)	\$ 4,063,969	\$ (288,194)	\$ 1,328,755	\$ 5,102,540	\$ (374,830)
Adjustments to reconcile net operating income (loss) to net cash provided by operations:					
Depreciation expense	12,272,884	864,981	320,338	13,458,203	2,016,169
(Increase) Decrease in receivables	(189,010)	(241,505)	(6,561)	(437,076)	(72,057)
Increase (Decrease) in deposits	9,823	-	(7,858)	1,965	-
(Increase) Decrease in inventories	22,940	-	-	22,940	(829)
Increase (Decrease) in current payables	783,970	13,895	(411,825)	386,040	19,982
Increase (Decrease) in accrued liabilities	247,132	38,034	15,088	298,254	34,806
(Increase) Decrease in receivables from other funds	-	(644)	(887)	(1,531)	(63,089)
Increase (Decrease) in payables due to other funds	(12,703)	(8,219)	(163,109)	(184,031)	(171,097)
Increase (Decrease) in claims and judgments payable	-	-	-	-	170,039
Increase (Decrease) revenue collected in advance	-	(763)	(5,160)	(5,923)	-
Total adjustments	13,135,036	863,779	(259,973)	13,538,842	1,933,924
Net cash provided by operating activities	\$ 17,199,005	\$ 375,595	\$ 1,066,782	\$ 18,641,382	\$ 1,559,294
Noncash investing, financing and capital activities					
Capital assets donated	\$ 2,986,149	\$ -	\$ -	\$ 2,986,149	\$ 67,660
Net change in fair value of investments	\$ (113,985)	\$ (2,941)	\$ (26,231)	\$ (143,156)	\$ (55,930)
Impairment of capital assets	\$ (3,681,752)	\$ -	\$ -	\$ (3,681,752)	\$ -

CITY OF VANCOUVER  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
December 31, 2013

	Pension Trust Funds	Agency Funds
ASSETS		
Cash, cash equivalents and pooled investments	\$ 6,810,051	\$ 1,450,120
Investments: (at fair value)		
Federal Agency Coupon Securities	2,017,088	-
Receivables:		
Accounts	-	188,868
Interest	31,180	2,465
Due from other governmental units	-	1,800
Prepaid expenses	58,019	-
Property, plant, and equipment (net)	-	585,921
TOTAL ASSETS	8,916,318	2,229,174
LIABILITIES		
Accounts and accrued employee payables	15,396	181,408
Custodial accounts	-	14,330
Due to other governmental units	-	2,033,436
TOTAL LIABILITIES	15,396	2,229,174
NET POSITION		
Held in trust for Pension and OPEB Benefits	\$ 8,900,922	\$ -

**CITY OF VANCOUVER**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
Fiduciary Funds  
For The Year Ended December 31, 2013

	Pension Trust Funds
<b>Additions:</b>	
Employer Contributions	
For pension benefits	\$ 1,256,490
For postemployment healthcare benefits	1,579,510
Other Sources	173,307
Total Contributions	3,009,307
Investment Income	
Interest earnings	32,729
Total Investment Income	32,729
Total Additions	3,042,036
<b>Deductions:</b>	
Pension benefits	675,927
Healthcare premium subsidies	1,579,510
Administrative expense	66,372
Total Deductions	2,341,809
Change in fiduciary net position	700,227
Net position - beginning	8,200,695
Net position - ending	\$ 8,900,922

**NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City of Vancouver (the City) conform to generally accepted accounting principles as applied to City governments. The following is a summary of the more significant policies:

**A. REPORTING ENTITY**

The City of Vancouver was incorporated January 23, 1857. The City operates under a Council-Manager form of government and provides services per its charter adopted February 10, 1952, as last amended November 3, 2009.

The Comprehensive Annual Financial Report of the City of Vancouver includes the primary government and its component units, entities for which the City is considered to be financially accountable. The discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the primary government.

Discretely Presented Component Units:

The Vancouver Public Facilities District (PFD) is a special purpose government established to participate in the development of the Hotel/Convention Center in downtown Vancouver. The PFD board is comprised of five (5) members appointed by the City Council of Vancouver. The City is able to impose its will on the district; however, PFD's services do not exclusively or almost exclusively benefit the City of Vancouver. Therefore, financial statements are discretely presented as a business-type activity in the City's annual financial report.

The Downtown Redevelopment Authority (DRA) is a special purpose government established in 1997 to plan, design, finance, acquire, construct, equip, own, maintain, operate, repair, remodel, expand, and promote the Vancouver Convention Center and Hotel Project. The DRA Board is composed of seven (7) members who are appointed by the City Council of Vancouver to four year terms. The City is able to impose its will on the authority; however, the DRA's services do not exclusively or almost exclusively benefit the City of Vancouver. Therefore, financial statements are discretely presented as a business-type activity in the City's annual financial report.

On February 27, 2008, the Vancouver City Council passed Ordinance M-3739 creating the City Center Redevelopment Authority (CCRA). CCRA is chartered with facilitating the redevelopment of property thereby promoting economic growth and urban livability within the Vancouver City Center Vision plan area. The CCRA will complement the work of the Downtown Redevelopment Authority (DRA) which is limited by indenture for construction and operation of the Hotel and Convention Center project. The CCRA is an independent legal entity, and its financial activities will be reported as a discretely presented component unit of the City; however, there was no financial information to report for fiscal year ending December 31, 2013.

Unless noted otherwise in this report, the accounting policies of the component units are consistent with those described for the primary government. PFD and DRA issue separate financial statements which can be obtained from the City of Vancouver, Financial and Management Services, PO Box 1995, Vancouver, WA 98668-1995, or electronically by contacting Christine Smith, Accounting Manager, at christine.smith@cityofvancouver.us.

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

Government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements are separate financial statements provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

### C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. Basis relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Agency funds only report assets and liabilities, using the accrual basis of accounting to recognize receivables and payables.

Governmental fund financial statements report the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The City considers property taxes available if they are collected within 60 days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Consolidated Fire Fund* accounts for money received and the expenditures made in providing fire services to the combined City and Fire District 5 service area. The significant resources accounted for in this fund are intergovernmental revenue from Fire District 5, charges for services, licenses and permits and an operating transfer from the City's General Fund.

The *Transportation Capital fund* was established to account for all capital projects in the transportation department. The significant resources accounted for in this fund are grants and developer contributions and operating transfers from bond proceeds or other special revenue sources.

The City reports the following major proprietary funds:

The *Water/Sewer Fund* accounts for the activities of the City's utility. Revenues are received from water and sewer services provided. Expenses are comprised of maintenance and extensions of drainage, water and sewer service facilities, operating a water supply system, maintaining sewer treatment plants and operating a water drainage system. This fund also encompasses the accounting for revenue bonds outstanding, the funds available for redemption of bonds, cumulative reserve and construction funds.

The *Parking Services fund* accounts for revenues received from operations of City owned or operated public parking spaces. Expenses are directly related to the operations and maintenance of those facilities.

Additionally, the City reports the following fund types:

*Debt service funds* account for the accumulation of resources for and payments of general long-term debt principal and interest, except those required to be accounted for in another fund.

*Special revenue funds* account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

*Capital project funds* account for the acquisition or development of capital facilities for governmental activities. Their major sources of revenues are from proceeds from general obligation bonds, grants from other agencies and contributions from other funds.

*Internal service funds* account for services provided to other departments or agencies of the government, or to other governments on a cost reimbursement basis.

The *Trust funds* account for the activities of the Police and Firemen's Pension funds, which accumulate resources for pension benefit payments to qualified public safety employees.

*Agency funds* represent assets held in a trustee or agency capacity for others and do not report results of operations.

The City now follows the standards set by GASB Statement No. 62 *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements*.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water/Sewer enterprise fund, of the non-major enterprise funds, and of the City's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

### D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

#### 1. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash resources of individual funds are invested directly into government securities with interest accruing for the benefit of the specific fund. This policy covers all funds operated by the City. Cash resources required for immediate reasons (within the next month) are invested to the extent possible in short-term investments such as money market/Washington State Local Government Investment Pool (LGIP) accounts with interest accruing to the benefit of each individual fund based on the monthly average cash balance of each fund.

Statutes authorize the City to invest in obligations of the U.S. Treasury, U.S. Agencies, and instrumentallities, banker's acceptances, repurchase agreements, and the state treasurer's investment pool. The City is also authorized to enter into reverse repurchase agreements, but did not participate in these investments during 2013. The Pension Trust Fund is also authorized to invest in corporate bonds rated "A" or better by Standard & Poor's Corporation, or "A" or better by Moody's Bond Ratings. Since the City maintains an internal investment pool, regulatory oversight is performed by the CFO, the Treasurer, and the Treasury accountant. Since the City is a governmental unit, at this point, no other type of regulatory oversight is required.

Investments for the City, as well as for its component units, are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares. As of December 31, 2013, the City had \$96,888,379 in the Washington State local investment pool and \$48,684,594 in the Clark County Local Government Investment Pool, which were both classified as cash equivalents. Interest on these investments are prorated to the various funds.

For purposes of the statement of cash flows, the City considers the assets within the state and local government investment pools and all highly liquid investments with a maturity of three months or less to be cash equivalents.

#### 2. Amounts Due to and from Other Funds and Governments, Interfund Loans and Advances Receivable

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund loan payable" (for the current portion of interfund loans) or "advances to/from other funds" (for the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." A separate schedule of interfund receivable and payables is furnished in Note IV.C.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade accounts receivable are shown net of an allowance for uncollectible accounts.

The Clark County Treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Taxes are levied annually before December 15, and become a lien as of January 1, on property value listed as of the prior May 31. Assessed values are established by the Clark County Assessor at 100 percent of fair market value. A revaluation of all property is required every six years.

Taxes are due in two equal installments on April 30 and October 31. The Clark County Treasurer remits collections monthly to the appropriate district. Property taxes are recorded as a receivable and revenue in the period for which they are levied. Property taxes collected in advance of the fiscal year to which they apply are recorded as deferred inflows and recognized as revenue of the period to which they apply. No allowance for uncollectible taxes receivable is established because delinquent taxes are considered fully collectible and in the event of nonpayment, create a lien against the associated property. Prior year tax levies were recorded using the same principle as discussed previously, and delinquent taxes are evaluated annually. Taxes receivable also contains related interest and penalties. See Note V, E for more discussion.

Accrued interest receivable consists of amounts earned on investments, notes and contracts at the end of the year.

Special assessments are recorded when levied. Special assessments receivable consists of current and delinquent assessments, related interest, and penalties. Deferred inflow for special assessments consists of unbilled special assessments that are liens against the property benefited.

Customer accounts receivable consists of amounts owed from private individuals or organizations for goods and services including amounts owed for which billings have not been prepared. Notes and contracts receivable consists of amounts owed on open account from private individuals or organizations for goods and services rendered.

### 3. Inventories and prepaid items

The inventory carried by the Water/Sewer Fund is valued at average cost. A cycle count protocol is used to verify inventory amounts throughout the year and at year end.

Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

### 4. Restricted assets

These accounts contain resources for construction and debt service in enterprise funds. Certain proceeds of the enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they may be maintained in separate bank accounts and their use is limited by applicable bond covenants. The restricted assets of the enterprise funds consists of \$5,575,944 which is cash and investments held for debt service.

The current portion of related liabilities is shown as Payables from Restricted Assets. Specific debt service reserve requirements are described in Note IV.E.3.

### 5. Capital assets

Capital assets are generally considered property, plant, and equipment owned by the City costing \$10,000 or more, and having an estimated useful life of 4 years or more. Additionally, new infrastructure construction (e.g. roads, bridges, sidewalks, etc.) of \$100,000 or more is also reported as capital. Assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if the actual cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation.

Costs for additions or improvements to capital assets are capitalized when they increase the effectiveness or efficiency of the asset.

The cost for normal maintenance and repairs are not capitalized.

Major outlays for capital assets and improvements are recorded in Construction in Progress as they are constructed, and capitalized upon completion. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Assets are depreciated using the straight line method over the following estimated useful lives:

Asset Category	Useful Life
Buildings	40
Infrastructure	15-40
Structures	20
Leasehold Improvements	5
Utility Improvements	5-60

Other Improvements	5-30
Rolling Stock	5-15
Information Tech Equipment	4
Equipment	5-15
Software (Intangibles)	5

The City has acquired certain assets with funding provided by federal financial assistance programs. Depending on the terms of the agreements involved, the federal government could retain an equity interest in these assets. However, the City has sufficient legal interest to accomplish the purposes for which the assets were acquired, and has included such assets within the applicable column in the statement of net position.

Easements with indefinite lives are considered non-depreciable assets. Other intangible assets with limited useful lives will be depreciated.

### 6. Compensated absences

City employees can accumulate a certain amount of earned but unused vacation and sick leave benefits. All vacation pay is accrued when incurred in the government-wide, proprietary and fiduciary fund financial statements. The City also reports a liability for sick leave accrual earned by certain employees. See Note IV, E.2, for more information.

### 7. Long-term obligations

Long-term debt and other long-term obligations are reported as liabilities in all statements other than those statements prepared on the modified accrual basis of accounting (the governmental fund statements). Bond premiums and discounts, are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premium and discounts, as well as bond issuance costs, during the current period as other financing sources or uses. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. See Note IV.E for more detail.

### 8. Unearned revenues

This includes amounts recognized as receivables but not revenues in governmental funds because the revenue recognition criteria have not been met.

### 9. Use of estimates

These financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America. Generally accepted accounting principles (GAAP), requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from those estimates and assumptions.

### 10. Net position and fund balances

In the financial statements, assets in excess of liabilities are presented in one of two ways depending on the measurement focus of the statement.

On the *Statement of Net Position* for government-wide reporting and for the proprietary funds and on the *fiduciary funds' Statement of Fiduciary Net Position*, net position is segregated into three categories: net investment in capital assets.; restricted net position; and unrestricted net position.

**Net investment in capital assets** represents total capital assets less accumulated depreciation less debt directly related to capital assets less unspent bond proceeds.

**Restricted net position** is that component whose use is *not* subject solely to the government's own discretion. Restrictions may be placed on net position by an external third party that provided the resources, by laws or regulations of other governments, by enabling legislation, by endowment agreements, or by the nature of the asset. Unspent bond proceeds for capital projects are used in the calculation of restricted net position.

**Unrestricted surplus (deficit)** net position represents amounts not included in other categories.

On the *Balance Sheet - Governmental Funds*, assets in excess of liabilities are reported as fund balances and are segregated into separate classifications indicating the extent to which the City is bound to honor constraints on the specific purposes for which those funds can be spent.

Fund balance is reported as **Nonspendable** when the resources cannot be spent because they are either in a nonspendable form or are legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid items.

Fund balance is reported as **Restricted** when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, the City's policy is to use restricted resources first, and then unrestricted resources, as they are needed.

Fund balance is reported as **Committed** for amounts that can be used only for specific purposes as determined by a formal action of the City Council, the City's highest level of decision-making authority. City Council can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken (the adoption of another ordinance or resolution) to remove or revise the limitation.

Resources that are constrained by the City's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as **Assigned** fund balance. The City has not established a policy regarding the assignment of funds, so this category of fund balance represents the residual amounts not otherwise reported as non-spendable, restricted, or committed in governmental funds outside of the General Fund.

**Unassigned** fund balance is the residual classification for the General Fund. This classification represents fund balance that is not otherwise reported as non-spendable, restricted, or committed within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

When expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used, the City intends to reduce committed amounts first, followed by assigned amounts, and then unassigned amounts. See more detail in Note IV.H.

#### **E. ADOPTION OF NEW GASB PRONOUNCEMENTS**

For the fiscal year ended December 31, 2013, the City implemented the following GASB Pronouncements

GASB Statement No. 61 *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*

Issued November 2010, the objective of this statement is to improve financial reporting for a governmental financial reporting entity. The requirements of GASB Statements No. 14 and No. 34 were amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those statement. There is no material impact to the City for implementing the standard.

GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities*

Issued in March 2012, this statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The deferred inflows and outflows of resources are reflected in the financial statement presentation.

The City restated the beginning net position of the Statement of Activities, for the write-off of bond issuance costs, as follows:

Governmental Activities	(\$ 944,021)
Business-Type Activities	(\$ 788,729)
Vancouver Downtown Redevelopment Authority, a component unit	(\$4,213,153)

The City restated the beginning net position of the Statement of Revenues, Expenses and Changes in Net Position, for the write-off of bond issuance costs, as follows:

Water/Sewer	(\$635,153)
Parking	(\$130,583)
Other Non-major Enterprise Funds	(\$ 20,993)

GASB Statement No. 66 *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62*

Issued in March 2012, the objective of this statement is to improve accounting and financial reporting for a governmental financial reporting entity resolving conflicting guidance that resulted from the issuance of two pronouncements. There is no material impact to the City for implementing the standard.

#### **F. FUTURE ADOPTION OF GASB PRONOUNCEMENTS**

The following GASB pronouncements have been issued, but are not yet effective at December 31, 2013:

- GASB Statement No. 67 *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*
- GASB Statement No. 68 *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*
- GASB Statement No. 69 *Government Combinations and Disposals of Government Operations*
- GASB Statement No. 70 *Accounting and Financial Reporting for Nonexchange Financial Guarantees*
- GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*

The City of Vancouver will implement the new GASB pronouncements in the fiscal year no later than the required effective date. The City has not yet determined if the above listed new GASB pronouncements will have a significant financial impact to the City or in issuing its financial statements.

## NOTE II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

The governmental fund balance sheet includes reconciliation between *fund balances—total governmental funds and net position—governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this difference are as follows:

Bonds Payable	\$ 93,479,010
Less: Deferred charge on refunding (to be amortized as interest expense)	(2,143,047)
Less: Issuance discount (to be amortized as interest expense)	(18,028)
Plus: Issuance premium (to be amortized as interest income)	3,341,406
Accrued interest payable	418,181
Government loans	6,933,118
Special assessment debt	6,326
Net OPEB obligation	5,990,931
Compensated absences for non-Internal Service Funds	6,937,501
Impact fee credits	11,515,979
Net adjustment to reduce fund balance-total government funds to arrive at net position-governmental activities	\$ 126,463,377

Another element of that reconciliation explains that "other long-term assets are not available to pay current-period expenditures and, therefore, are deferred in the funds, or other long-term assets of the City." The details of this difference are as follows:

Earned but unavailable revenues	\$ 3,180,666
Investments in joint ventures	3,557,978
Net pension asset	6,792,077
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	\$ 13,530,721

### B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances—total governmental funds and changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this difference are as follows:

Capital outlay	\$ 24,542,969
Depreciation expense	(19,835,432)
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ 4,707,537

Another element of that reconciliation states that "Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds." The details of this difference are as follows:

Earned Taxes	\$ (142,714)
Earned Special Assessments	82,414
Earned Revenue considered unavailable at fund level	770,204
Miscellaneous Revenues related to Joint Venture	1,548,719
Contributions related to Impact Fee Credits	421,638
Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ 2,680,261

Another element of that reconciliation states that "The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas those amounts are deferred and amortized in the statement of activities." The details of this difference are as follows:

Debt issued or incurred	\$ (1,496,000)
Principal repayments:	
General obligation debt	7,246,470
Governmental loans	116,471
Special assessment debt	3,000
Net adjustment to decrease net changes in fund balance-total governmental funds to arrive at changes in net position of governmental activities	\$ 5,869,941

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details are as follows:

Compensated absences	\$ 848,828
Pension and OPEB cost	(100,426)
Accrued interest	(47,359)
Amortization of deferred amount on refunding	(333,570)
Amortization of bond discounts/premiums	409,727
Net adjustment to increase net changes in fund balances—total governmental funds to arrive at changes in net position of governmental activities	\$ 777,200

### NOTE III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### A. BUDGETARY INFORMATION

The City prepares a biennial budget for all funds in accordance with the Municipal Code 35.33 of the Revised Code of Washington (RCW) that is on a basis consistent with accounting principles generally accepted in the United States of America. All funds except custodial agency funds are budgeted to the fund level. Biennially appropriated budgets are adopted for all funds and lapse at the end of each biennium. However, some of the Special Revenue and Capital funds may carry forward budgeted amounts beyond the biennium for completion of certain projects.

Budgets are adopted at the level of the fund, except in the general fund, where expenditures may not exceed appropriations at the function level and the budgets constitute the legal authority for expenditures at that level.

Budget amounts shown in the basic financial statements include the original budget amounts and all appropriation transfers and adjustments approved by the City Manager or City Council, as required. The City Manager or his designee is authorized as the chief executive officer to approve intra-fund budget transfers from one department to another or between line items of the same department. Only the City Council has the authority to increase a given fund's biennial budget. This is executed by City ordinance.

Year 2013 is the first year of the 2013-2014 Biennium.

Amending the budget increases to total budget expenditures of the City that effect the number of authorized employee positions or salary ranges must be approved by City Council. When it is determined that it is in the best interest of the City to increase the appropriation for a particular fund or department within general fund, it may do so by resolution approved by one more than the majority after holding public hearings.

The calendar below outlines the general time frame followed to prepare, review and adopt 2013-2014 Biennial Budget.

##### January-March 2012

- Completed a Community Survey – a statistically valid random sample survey of residents.

##### April-June 2012

- Prepared the preliminary revenue and expenditure forecast for 2013-2018.
- Identified the direction of the budget process and outlined specific guidelines for departmental submission.
- The budget direction anticipated the need to take further budget reductions.
- Utilized a variation of the Budgeting by Priorities approach to prioritize all city programs.
- Utilized a large scale community involvement program to provide an educational opportunity and to solicit input on prioritization of City services and City's Strategic Commitments.
- Utilized community input in preparation of the budget reduction proposals city-wide. The 2013-2014 budgeting process utilized a collaborative process that took into account program prioritization city-wide and focused on service level reductions in lower priority programs.

##### July-September 2012

- Reviewed the departmental proposals and prepared budget recommendations for the City Manager.
- Held televised workshops with City Council to review:
  - The budget process and provided a budget reductions overview.
  - The 2013-2018 revenue and expenditure forecast.
  - Input from the public on priority of City services and programs.

##### October-November 2012

- The City Manager's Preliminary Recommended budget was published for public and Council review.
- Filed the City's Preliminary Budget with the City Clerk and made copies available to the public.
- Presented the Preliminary Recommended Budget to City Council in televised workshop sessions and provided Council members with detailed information on the proposed budget.
- A public hearing on the Recommended Budget and related ordinances for fee increases was held on November 1st of 2012.

The final budget as adopted is published within the first three months of the new budget year. The City of Vancouver Biennial Budget is distributed to various agencies such as neighborhood associations and the Chamber of Commerce, and is made available to all interested citizens in paper format and on the Web.

State statutes provide for a mid-biennial review and modification of the biennial budget to allow flexibility for addressing issues unanticipated during the budget process. Modifications to the original adopted budget are proposed by departments and reviewed by the Budget Office staff in conjunction with the City Manager and his/her management team. Adoption by the City Council requires a public hearing. There are usually two supplemental appropriations during any fiscal year. These procedures are in accordance with RCWs.

#### B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The City has not excess of expenditures over appropriations as of December 31, 2013.

#### C. DEFICIT NET POSITION/NET FUND BALANCE

At December 31, 2013, the Parking Services fund had a deficit in the fund net position of \$848,485. The Parking Services fund accounts for operations of City owned or operated public parking spaces. Depreciation expense (a non-cash item) for the period ending December 31, 2013 was \$864,981. During 2013, one parking garage was sold and certain debt amounts were repaid. The City continues to make efforts to increase collection efforts by seeking judgments from delinquent payers. In addition, the City notifies the Department of Licensing of repeat offenders ("scofflaw" accounts with three or more unpaid citations). Those affected will be unable to renew their vehicle registration without payment in full.

At December 31, 2013, Vancouver Downtown Redevelopment Authority (DRA), a component unit of the City, had a deficit in the fund net position of \$19,734,576. The DRA activities involve the operation of a hotel and convention center in the City's central downtown area. This is a cash flow based project and the negative net position balance is primarily attributed to accumulated depreciation and accumulated amortization of deferred charges, both of which are non-cash items. Additionally, the economic environment has had a negative impact on the convention and lodging business since the beginning of the great recession, and this is also reflected in the net position change. Deep cost-cutting measures have been put in place. The Board and the management of the DRA as well as the project monitor activities monthly. A series of revenue generating guidelines and on-going expense reductions have been implemented.



#### NOTE IV. DETAILED NOTES ON ALL FUNDS

##### A. DEPOSITS AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Cash and investments are presented on the balance sheet in the basic financial statements at fair value or amortized cost, which approximates fair value, in accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools."

Activities undertaken by the pool on behalf of the proprietary funds are not part of the operating, capital, investing, or financing activities of the proprietary funds, and details of these transactions are not reported in the Statement of Cash Flows. In general, interest earned from the pooled investments is allocated to each fund based on the average earnings and daily cash balance of each fund.

A reconciliation of cash, cash equivalents (including pooled investments) and investments as shown in the government-wide and fund financial statements is as follows:

<b>Notes</b>	
Investments	\$ 250,480,522
Deposits	(252,861)
Deposits w/fiscal agent, escrow, trust	9,418,489
Total	<u>\$ 259,646,150</u>
<b>Financial Statements</b>	
Cash and cash equivalents	\$ 239,704,973
Cash and cash equivalents – component units	214,332
Cash with fiscal agent/trustee	2,407,809
Cash with fiscal agent/trustee – component units	7,041,797
Fiduciary cash	8,260,171
Fiduciary investments	2,017,068
Total	<u>\$ 259,646,150</u>

##### 1. Deposits

At year-end, the City's carrying amount of deposits was negative (\$252,861) and bank balance was positive \$2,567,534. The cash balance in the general ledger overall was negative at the end of the year due to unplanned expenditures being posted, however the balance at the bank was positive due to outstanding unredeemed checks. The Federal Deposit Insurance Corporation (FDIC) provides unlimited insurance for the City's non-interest bearing deposits and up to \$250,000 insurance on interest bearing deposit and investments through December 31, 2013. All deposits and bank balances not covered by FDIC are covered under the State of Washington Public Deposit Protection Commission Act of 1969. As of June 30, 2009, the State of Washington Public Deposit Protection Commission Act of 1969 was amended to require all public depositories within the State of Washington to fully collateralize their uninsured public deposits at 100%.

##### 2. Investments

The City maintains an Internal Investment Pool. The Pool has an average maturity of approximately one year. Some funds are invested for the benefit of the respective fund. Remaining monies are aggregated in a residual account, and invested in the pool for the benefit of all funds. As required by state law, all investments of the City funds are obligations of the U.S. Government, U.S. agency issues, the State Treasurer's Investment Pool, or the Clark County Investment Pool. Regulatory oversight is performed by the CFO, the Treasurer, and the Treasury accountant. Because we are a government, at this point, we do not need any other type of regulatory oversight.

As of December 31, 2013 the fair value of the City's investment portfolio was \$250,480,522 of which \$2,017,067 was invested on behalf of the Firemen's Pension Fund, and \$248,463,455 was invested in the City's Internal Investment Pool for the benefit of all funds. Investments of pension funds are not subject to the preceding limitations under state law.

As of December 31, 2013, the City had the following investments:

Investment Type	Fair Value (in thousands)	Weighted Average Maturity (Years)
Federal Agency Coupon Securities	\$ 80,129	0.54
Corporate Bond	1,015	0.65
Municipal Bonds	21,763	0.61
Washington State Investment Pool	98,888	0.11
Clark County Investment Pool	48,885	0.25
Total Fair Value	<u>\$ 250,480</u>	
Portfolio Weighted Average Maturity		0.92

\* Fair value of pooled investments does not include adjustments made for accrued interest distributed to pooled participants.

**Interest Rate Risk:** In accordance with its investment policy, the City manages its exposure to declines in fair values by keeping the average maturity of its investment portfolio less than 2 years.

**Credit Risk:** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Washington State Investment Pool, a 2a7-like pool, is unrated. The Clark County Investment Pool is also an unrated fund and has oversight by the Clark County Finance Committee.

To limit risk, Washington State law and the City of Vancouver's investment policy limits the amount of the portfolio invested in commercial paper, banker's acceptances, and corporate bonds. It is the City's policy to limit its credit risk by only investing in commercial paper or banker's acceptances with a credit rating of A1 or P1, and investing in corporate bonds for the pension fund, with a credit rating of "A" or better (or equivalent) by nationally recognized statistical rating organizations. The ratings of debt securities as of December 31, 2013 are:

Fannie Mae (Federal National Mortgage Association)	Aaa
Freddie Mac (Federal Home Loan Mortgage Corporation)	Aaa
Federal Home Loan Bank	Aaa
Federal Farm Credit Bank	Aaa

**Concentration of credit risk:** Concentration risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City places limits on the amount it may invest in any one issuer depending on the security type of the investment. At the end of 2013, the City's portfolio had the following concentration of securities in it: 6.0% of Federal Home Loan Bank, 11.5% of Federal National Mortgage Association, 4.0% of Federal Farm Credit Bank, and 10.6% of Federal Home Loan Mortgage Corporation. The City has several investments in government-sponsored enterprises which are not explicitly backed by the federal government. However, the federal government has provided significant support by increasing its investments in Federal National Mortgage Association and Federal Home Loan Mortgage Corporation and stated they would not allow these enterprises to fail.

## B. CAPITAL ASSETS

A summary of capital asset activity for the year ended December 31, 2013 is as follows:

	Restated Beginning Balance 01/01/13	Increases	Decreases	Ending Balance 12/31/13
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 83,464,008	\$ 2,113,337	\$ 182,191	\$ 85,395,154
Intangible - Easements	8,048,568	19,539	-	8,068,105
Construction in progress	46,003,423	37,511,762	31,814,225	51,700,960
Total capital assets, not being depreciated	117,515,997	39,644,636	31,996,416	125,164,219
Capital assets, being depreciated/depleted:				
Cemetery land	1,101,047	-	-	1,101,047
Buildings	117,439,355	24,815	-	117,464,170
Machinery and equipment	48,865,781	3,180,035	1,931,830	50,113,986
Infrastructure	546,885,461	32,725,901	-	579,611,362
Intangible	7,333,388	1,000,222	-	8,333,610
Total capital assets being depreciated/depleted	721,625,032	36,930,973	1,931,830	756,624,175
Less accumulated depreciation for:				
Cemetery land	718,653	1,615	-	720,268
Buildings	28,093,222	3,041,420	-	31,134,642
Machinery and equipment	34,791,031	3,353,830	1,745,837	36,399,024
Infrastructure	174,418,141	15,321,605	-	189,739,746
Intangible	6,713,022	133,131	-	6,846,153
Total accumulated depreciation	244,704,069	21,851,601	1,745,837	267,300,507
Total capital assets, being depreciated, net	476,920,963	15,079,372	185,993	491,814,342
Governmental activities capital assets, net	\$ 594,436,960	\$ 54,724,010	\$ 32,182,409	\$ 616,978,561
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 30,146,794	\$ 738,006	\$ 363,999	\$ 30,520,801
Intangible - Easements	2,346,345	1,536,998	-	3,883,343
Construction in progress	12,209,588	5,478,643	11,453,624	6,234,607
Total capital assets, not being depreciated	44,702,727	7,753,647	11,817,623	40,638,751
Capital assets, being depreciated:				
Buildings and system	39,017,604	-	2,019,099	36,998,505
Infrastructure	502,903,915	8,201,959	-	511,105,874
Machinery and equipment	24,820,853	102,112	563,844	24,449,321
Intangible	9,175,273	898,341	-	10,073,614
Total capital assets, being depreciated	575,917,645	9,282,412	2,582,743	582,627,314
Less accumulated depreciation for:				
Buildings and system	19,586,275	1,313,232	2,019,098	18,880,409
Infrastructure	202,491,878	11,060,815	-	213,552,693
Machinery and equipment	21,152,640	972,417	563,845	21,561,412
Intangible	8,877,109	111,739	-	8,988,848
Total accumulated depreciation	252,107,902	13,458,203	2,582,743	267,948,848
Total capital assets, being depreciated, net	323,809,743	(4,165,791)	-	319,643,952
Business-type activities capital assets, net	\$ 368,512,470	\$ 3,587,856	\$ 11,817,623	\$ 383,917,905

The beginning balance of the Governmental and Business-type activities were restated as described in Note VI. Prior Period Adjustments. The Governmental Construction in progress at December 31, 2012, was reported as \$45,961,147 and restated at January 1, 2013, to \$46,003,423. The Governmental Machinery and Equipment at December 31, 2012 was reported as \$48,106,387 and was restated at January 1, 2013 to \$48,865,781. The Governmental accumulated depreciation at December 31, 2012 for Cemetery Land, was \$717,486 and was restated at January 1, 2013 to \$718,653 and for Machinery and Equipment was reported as \$35,052,046 and was restated at January 1, 2013 to \$34,791,031.

The Business-type Construction in progress at December 31, 2012 was reported as \$12,420,418. This amount has been restated to \$12,209,588 as of January 1, 2013, which reflects a decrease of \$210,830. In addition, Construction in progress recorded an impairment of \$3,681,752, which has been included in the \$11,453,624 decreases column. The Business-type accumulated depreciation for Buildings and Systems at December 31, 2012, was reported at \$18,930,088 and restated at January 1, 2013, to \$19,586,276.

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental Activities:</b>		
General government	\$	793,715
Security of persons & property		1,023,404
Transportation, including depreciation of general infrastructure assets		14,211,016
Physical Environment		3,293
Economic Environment		710,723
Culture and recreation		2,193,281
Capital assets held by the government's internal service funds are charged to various functions based on their usage of the assets		2,016,169
Total depreciation expense — Governmental Activities	\$	21,851,601
<b>Business-type Activities:</b>		
Water/Sewer	\$	12,272,684
Airpark		208,032
Building Inspection		79,771
Sanitation		10,216
Parking		864,981
Tennis Center		22,319
Total depreciation expense — Business-type Activities	\$	13,458,203

## Component Units

A summary of capital asset activity for component units for the year ended December 31, 2013 is as follows:

	Beginning Balance 01/01/13	Increases	Decreases	Ending Balance 12/31/13
<b>Vancouver Downtown Redevelopment Authority</b>				
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ 202,315	\$ 200,813	\$ 1,502
Capital assets, being depreciated:				
Buildings and system	\$ 51,605,004	\$ -	\$ -	\$ 51,605,004
Machinery and equipment	6,453,795	200,813	-	6,654,608
Total capital assets, being depreciated	58,058,799	200,813	-	58,259,612
Less accumulated depreciation for:				
Buildings and system	9,400,917	1,280,125	-	10,751,042
Machinery and equipment	6,006,734	142,444	-	6,149,178
Total accumulated depreciation	15,407,651	1,432,569	-	16,900,220
Total capital assets, being depreciated, net	42,591,148	(1,231,756)	-	41,359,392
Business-type activities capital assets, net	\$ 42,591,148	\$ (1,029,441)	\$ 200,813	\$ 41,960,894

## Vancouver Public Facilities District

### Business-type activities:

Capital assets, not being depreciated:				
Land and improvements	\$ 3,603,691	\$ -	\$ -	\$ 3,603,691

### C. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Loans between funds are classified as interfund loans receivable or payable or as advances to and from other funds on the statement of net position. Within the City, one fund may borrow from another when specifically authorized by the City Council resolution. The interfund balances are in place to eliminate a temporary negative cash position.

Due to other funds and due from other funds result from goods issued, work performed or services rendered to or for the benefit of another fund of the same government. The following table displays Due to and Due from activity outstanding as of December 31, 2013:

	Due from Other Funds	Due to Other Funds
<b>Governmental Activities</b>		
General Fund	\$ 194,021	\$ 472,188
Consolidated Fire Funds	8,926	566
Transportation Capital	487,594	20,000
Non-Major Governmental Funds	101,108	691,859
Subtotal Governmental Activities	791,649	1,184,613
Internal Service Funds	162,557	41,453
Governmental Activities	<u>954,206</u>	<u>1,226,066</u>
<b>Business Activities</b>		
Water/Sewer	522,037	77,738
Parking Services	694	1,654
Non-Major Business Type Activities	18,710	180,189
Subtotal Business Activities	<u>541,441</u>	<u>269,581</u>
Total Government Wide	<u>\$ 1,495,647</u>	<u>\$ 1,495,647</u>

Interfund transfers are the flow of assets without a reciprocal return of assets, goods or services. These are transfers to support other funds without a requirement for repayment. The interfund transfer activity for the year is as follows:

Transfers Out							
Transfers In	General Fund	Fire	Transp Capital	Non-Major Govt Funds	Water Sewer	Non-Major Enterprise Funds	Total
General Fund	\$ -	\$ -	\$ -	\$ 148,669	\$ 40,972	\$ 143,081	\$ 332,722
Consolidated Fire	22,581,482	-	-	-	-	-	22,581,482
Transp Capital	265,934	-	-	9,799,216	-	-	10,065,150
Non-Major Govt Funds	17,828,946	359,256	19,905	6,239,943	-	92,545	24,540,595
Water/Sewer	-	-	-	-	-	4,131	4,131
Parking Services	1,245,540	-	-	-	-	-	1,245,540
Enterprise Funds	129,814	-	-	-	-	-	129,814
Internal Service Funds	7,800,000	-	-	-	-	-	7,800,000
Total	<u>\$ 49,851,716</u>	<u>\$ 359,256</u>	<u>\$ 19,905</u>	<u>\$ 16,187,828</u>	<u>\$ 40,972</u>	<u>\$ 239,767</u>	<u>\$ 66,699,434</u>

There were no significant transfers made during 2013 that do not occur on a routine basis or are inconsistent with the activities of the fund making the transfer.

### D. LEASE AGREEMENTS

#### 1. Operating Leases

The City is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in City's statement of net position. For the year ended December 31, 2013, the costs for such leases were \$1,071,905 and \$705,369 for governmental and business-type activities, respectively.

The following is a schedule of minimum future rental payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of December 31, 2013

	Governmental Activities	Business-type Activities
2014	\$ 182,482	\$ 4,800
2015	187,742	4,800
2016	193,155	2,800
2017	198,725	-
2018	204,455	-
2019-2023	793,810	-
2024-2028	591,248	-
2029-2033	677,141	-
2034-2038	73,401	-
	<u>\$ 3,102,159</u>	<u>\$ 12,400</u>

#### 2. City as Lessor

The City is the lessor for some non-cancelable operating leases for facilities and property located within the City limits. Expiration dates range between 2014 and 2058.

The following is a schedule of the minimum future rental income required under these leases. They all are considered governmental activities.

	Governmental Activities
2014	\$ 1,326,045
2015	1,157,906
2016	966,949
2017	623,691
2018	264,921
2019-2023	219,977
2024-2028	112,542
2029-2033	112,540
2034-2038	112,537
2039-2043	112,537
2044-2048	112,537
2049-2053	112,537
2054-2058	67,526
	<u>\$ 5,302,245</u>

## E. LONG-TERM DEBT

### 1. BONDS AND DEBT

#### General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital projects. General obligation bonds have been issued for both governmental and business-type activities.

General obligation bonds are direct obligations and are pledged by the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds with fixed payments maturing each year. General obligation bonds are either created by 3/5 majority vote of the people and, therefore, financed by a special tax levy; or are created by ordinance, adopted by the City Council, and normally financed from general revenues (councilmanic bonds). General obligation bonds currently outstanding (in thousands) are as follows:

Name of Issuance	Purpose	Original Debt	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
2002 LTGO Bond	Governmental Activities & Refunding	\$ 39,365	10/23/2002	12/1/2018	2%-5.25%	\$ 14,750
2005 LTGO Bond	Governmental Activities & Refunding	18,090	7/15/2005	12/1/2026	3%-5%	11,885
2006 LTGO Bond	Governmental Activities	14,785	10/11/2006	12/1/2025	3.75%-5%	11,200
2008 LTGO Bond	Governmental Activities	14,570	6/30/2008	12/1/2027	3.5%-5%	10,635
2009 LTGO Bond	Governmental Activities	12,970	6/1/2009	12/1/2028	3.5%-5%	10,725
2010 LTGO Bond	Governmental Activities	13,410	12/1/2010	12/1/2035	2.0%-5.125%	11,410
2011 LTGO Bond	Governmental Activities	10,515	8/1/2011	12/1/2035	2.0%-5.125%	9,925
2012A LTGO Bond	Governmental Activities Refunding	15,945	1/12/2012	12/1/2029	2.0%-3.75%	15,830
2012B&C LTGO Bond	Governmental Activities Refunding	9,515	12/12/2012	12/1/2025	0.81%-2.89%	9,495
Total General Obligation Bonds		\$ 149,165				\$ 105,825

City management provides for cash to fund current debt service requirements as a part of the biennial budgeting process. Annual debt service requirements to maturity for general obligation bonds (in thousands) are as follows:

	Governmental Activities			Business Type Activities		
	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2014	\$ 7,550	\$ 4,153	\$ 11,703	\$ 1,080	\$ 442	\$ 1,522
2015	7,872	3,828	11,700	1,133	387	1,520
2016	7,319	3,465	10,785	1,181	329	1,510
2017	6,663	3,112	9,775	922	269	1,191
2018-2022	26,550	11,568	38,118	4,865	799	5,664
2023-2027	24,285	6,051	30,336	3,165	180	3,345
2028-2032	9,285	1,962	11,247	-	-	-
2033-2035	3,955	387	4,342	-	-	-
	\$ 93,479	\$ 34,526	\$ 128,005	\$ 12,346	\$ 2,406	\$ 14,752

The City's legal limit of indebtedness is 1 % of assessed property value without a vote of the taxpayers and an additional 1% with a vote of the taxpayers. At December 31, 2013 the remaining non-voted and voted remaining capacity for indebtedness was \$146,761,835 and \$143,261,778 respectively.

The City has also received governmental loans to provide for construction of capital projects. Governmental loans outstanding (in thousands) at year-end are as follows:

Name of Issuance	Purpose	Original Debt	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
2006 PWTF	Governmental-Type Activities	\$ 2,200	11/30/2006	7/1/2026	1%	\$ 1,514
Section 108 HUD Loan	Governmental-Type Activities	5,419	7/7/2010	8/1/2015	3-month LIBOR plus 20 bp	5,419
Dept of Ecology Revolving Fund Loan	Business-Type Activities	381	1/11/2010	12/31/2017	1.5%	342
		\$ 8,000				\$ 7,275

Government and bank loan debt service requirements to maturity (in thousands) are as follows:

	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2014	116	33	149	84	5	88
2015	5,535	37	5,572	85	4	88
2016	116	6	123	86	2	88
2017	116	6	122	87	1	88
2018-2022	582	20	603	-	-	-
2023-2026	466	6	472	-	-	-
	\$ 6,933	\$ 108	\$ 7,041	\$ 342	\$ 12	\$ 353

The Section 108 Loan was approved for a total of \$8.8 million, however through the 12/31/13 only \$5,419,000 was drawn down on the loan, and no additional draws can be requested. The loan has quarterly interest-only payments, with the total principal balance due on August 1, 2015. The Washington State Department of Ecology loan is authorized for \$1.1 million. As of December 31, 2013, only \$381,218 was expended. City staff has determined that no additional draws will be drawn. This loan was finalized in 2013 and the first payment was paid in 2013. The loan will have even payments due twice per year through 2017.

At December 31, 2013, the City had \$0 available in debt service fund balance. Several other funds are responsible for payment of the GO bonded debt. Through the budget appropriation process, arrangements are made for transfers from those funds to the debt service funds prior to payment of the debt.

#### Special Assessment Debt

The government also issues special assessment debt to provide funds for the construction of water and sewer utilities in residential areas without existing infrastructure. Special assessment bonds are created by ordinance, adopted by Council, and financed by assessments on property owners. A separate guaranty fund is available to cover most outstanding delinquencies at the end of the assessment period. The City's obligation doesn't extend beyond the guaranty fund assets. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources, for example, foreclosure proceeds, are received. The City has a Local Improvement District Guaranty Fund to finance any uncollectible special assessment debt. Special assessment debt with a governmental commitment reported at year end is (in thousands) as follows:

Name of Issuance	Original Debt	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
Assessment Notes Receivable	\$ 213	8/31/1998	8/31/2016	6.75%	\$ 8
Total Assessment Debt	\$ 213				\$ 8

Special assessment bonds are serial bonds but are called yearly based on assessments received. Annual debt service requirements to maturity for special assessment bonds are (in thousands) as follows:

Governmental Activities			
	Principal	Interest	Total Requirements
2013-2016	\$ 6	\$ 1	\$ 7
Total	\$ 6	\$ 1	\$ 7

The Local Improvement District Debt Service Fund and the Local Improvement District Guaranty Debt Service Fund have \$1,236 and \$1,118 respectively, to service the local improvement district bonds.

#### Revenue Bonds

The City also issues bonds where the government pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds are created by ordinance, adopted by the City Council, and financed from enterprise fund revenues. The Water/Sewer revenue bonds are issued to finance capital projects.

Revenue bonds outstanding at year-end are (in thousands) as follows:

Name of Issuance	Original Debt	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
2004 Water Sewer Refunding	26,250	2/26/2004	6/1/2020	2%-5%	20,225
2005 Water Sewer Refunding	42,520	4/4/2005	6/1/2018	3%-5.5%	21,630
2008 Water Sewer Refunding	20,230	6/3/2008	6/1/2016	3.25%-5%	8,135
Total Revenue Bonds	\$ 89,000				\$ 49,990

#### Business Type Activities:

Revenue bond debt service requirements to maturity are (in thousands) as follows:

	Principal	Interest	Total Requirements
2014	9,095	2,331	11,426
2015	9,550	1,868	11,418
2016	10,045	1,369	11,414
2017-2020	21,300	1,875	23,175
	\$ 49,990	\$ 7,443	\$ 57,433

The reserve and redemption accounts of the Water/Sewer enterprise funds have \$3,630,830 available to service the revenue debt, plus the city has purchased surety dollars in addition to meet debt service reserve requirements.

Water/Sewer revenue bond covenants require that revenue available for debt service (defined as operating and non-operating revenues less expenses requiring payment to outside entities) exceed the annual debt payment of both principal and interest by a ratio of 1.3 to 1. The City remains in compliance with that provision with a current ratio of 2.24 to 1 coverage. There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

#### Advance Refunding

In prior years, the City has defeased various bond issues by creating separate irrevocable trust funds. New debt was issued and the proceeds were used to purchase US Government securities that were placed in the trust funds. The investments and fixed earnings from the investments were sufficient to fully service the defeased debt until the debt was called or matured. For financial reporting purposes, the debt was removed as a liability from the Governmental Activities column of the Statement of Net Position. All outstanding defeased bonds were called and paid off in 2013.

## 2. COMPENSATED ABSENCES AND IMPACT FEE CREDITS:

#### Compensated Absences

Accumulated amounts of vacation leave are accrued as expenses when incurred in the government-wide and proprietary fund financial statements. At December 31, 2013, the recorded liability for compensated absences amounted to \$9,432,970 with \$7,330,598 recorded in governmental activities and \$2,102,372 recorded in business-type activities. City employees receive personal time off (PTO), vacation and sick leave time at monthly rates established by City ordinance or union agreement. PTO is accrued semi-monthly by employees at an annual rates ranging from 22.5 to 39.5 days depending upon tenure. Vacation is accrued semi-monthly by employees at annual rates ranging from 15 to 35 days depending upon tenure and union agreements. Accumulated PTO and vacation carryover between years is limited to twice an employee's current year accrual. Sick leave accruals vary, depending upon union agreement, between 10 and 24 hours per month. City Policy and all contracts provide for a pay off of sick leave in some instances. Employees who are not covered by contract and were age 50 or who had more than 14 years of service as of January 1, 1980 may qualify for payoff of up to 50% of their sick leave balance at retirement. Employees who are covered by either the Joint Labor Coalition, AFSCME or OPEIU contracts and were hired prior to January 1, 1980 may qualify for 50% payoff of their sick leave balance at retirement. Employees covered under law enforcement contracts and who were hired prior to January 1, 1981, and employees covered by fire suppression and command contracts and who were hired prior to January 1, 1983, may qualify for 50% payoff of their sick leave balance at retirement, or 25% upon leaving the employer in good standing for reasons other than retirement. For the governmental activities, compensated absences are generally liquidated by operating funds, such as the General Fund and Consolidated Fire funds.

#### Impact Fee Credits

In 1995, the City of Vancouver adopted an impact fee ordinance to ensure that adequate facilities are available to serve new growth and development. An impact fee is charged at the issuance of a building permit. In addition, the developer may be entitled to a non-refundable "credit" against the applicable impact fee component for the fair market value of appropriate dedications of land, improvements or new construction of system improvements provided by the developer. In the event that the amount of the "credit" is calculated to be greater than the amount of the impact fee due, the developer may apply the excess "credit" toward future impact assessment on other developments within the same service district. As of December 31, 2013, the amount of credits that may be applied against future impact fees is \$11,515,979. This is recorded as a governmental activity in the Government-wide Financial Statements.

### 3. CHANGES IN LONG TERM LIABILITIES:

The following is a summary of long-term debt changes of the City for the year (in thousands):

	Beginning Balance 1/1/13	Additions	Reductions	Ending Balance 12/31/13	Due Within One Year
<b>Governmental activities</b>					
Bonds payable:					
General obligation bonds	\$ 100,725	\$ -	\$ 7,246	\$ 93,479	\$ 7,550
Less deferred amounts					
For issuance premiums	3,754	-	413	3,341	413
For issuance discounts	(19)	-	(3)	(16)	(3)
On refunding	(2,476)	-	(333)	(2,143)	(333)
Total bonds payable	101,984	-	7,323	94,661	7,627
Special assessment debt with governmental commitment	9	-	3	6	3
Government loans	5,554	1,496	117	6,933	116
Claims and judgements (See Note V.D for details)	2,984	2,944	2,774	3,154	1,455
Net OPEB Obligation (See Note V.G for details)	4,817	2,750	1,576	5,991	-
Compensated absences	8,155	5,699	6,524	7,330	5,876
Impact Fee Credit	11,938	1,078	1,500	11,516	1,440
Governmental activity long term liabilities	\$ 135,441	\$ 13,967	\$ 19,817	\$ 129,591	\$ 16,517
<b>Business-type activities</b>					
Bonds payable					
General obligation bonds	\$ 13,375	\$ -	\$ 1,029	\$ 12,346	\$ 1,080
Revenue bonds	61,140	-	11,150	49,990	9,095
Less deferred amounts					
For issuance premiums (discounts)	3,244	-	556	2,688	563
On refunding	(3,053)	-	(513)	(2,540)	(513)
Total bonds payable	74,706	-	12,222	62,484	10,225
Government loans	356	25	39	342	84
Environmental remediation (See Note V.H for details)	420	21	21	420	21
Compensated absences	1,852	1,732	1,482	2,102	1,682
Business-type activity long term liabilities	\$ 77,334	\$ 1,778	\$ 13,764	\$ 65,348	\$ 12,012

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end \$393,097 of internal service funds compensated absences are included in the above amounts. For the governmental activities, claims and judgments and compensated absences are generally liquidated by operating funds, such as the General Fund, Consolidated Fire and the Street funds. The General Fund provides funding for the payment of benefits related to OPEB.

### 4. COMPONENT UNIT DEBT:

In 2003, the Downtown Redevelopment Authority (DRA), a component unit of the City, issued bonds in which it pledged income derived from the acquired or constructed assets to pay debt service. The revenue bonds were authorized by resolution adopted by the DRA Board, and financed from operating revenues. The revenue bonds were issued to finance construction of the Conference Center and Hotel capital project. In June 2013, the remaining outstanding balance of \$63,105,000 of the 2003 DRA Revenue bonds were refunded by issuing two series of revenue refunding bonds.

\$41,185,000 DRA Conference Center Project Refunding Revenue Bonds were authorized by Resolution No. 2013-05-14-1 by the DRA Board. The Project Revenue Bonds are payable primarily from Project Revenues received by the Authority. In addition, the City has agreed pursuant to the Amended and Restated Payment Agreement, dated June 1, 2013, between the City and the Authority to make payments to the Trustee from any available funds if and to the extent necessary to pay debt service on the 2013 Project Revenue Bonds. The 2013 Amended and Restated Payment Agreement provides that if on the 10<sup>th</sup> business day prior to each interest payment date or principal payment date, if there is not sufficient money on deposit with the Trustee in the Project Revenue Bonds Debt Service Account as required by the Indenture, the City shall pay to the Trustee, in immediately available funds, on or prior to the 5<sup>th</sup> business day prior to the debt service date, the amount of any such deficiency; provided that the aggregate amount of such payments by the City to the Trustee in any calendar year shall not exceed the amount with respect to such calendar year listed in Note V.B.1. The contingent payment amounts equal the annual debt service payments on the Project Revenue Bonds. Any payment by the City of the Conditional Payment Amount to pay interest and/or principal on the 2013 Project Revenue Bonds will constitute a loan by the City to the Authority, with interest payable on such amounts at the rate or rates on such 2013 Project Revenue Bonds and the City shall have full rights of subrogation.

The City shall take such action as may be necessary under the Amended and Restated Payment Agreement to include all payments due in its operating budget for each fiscal year commencing on and after the date of execution, and to make all appropriations for such payments at such time and in such manner and amounts as may be necessary in order to make all debt service payments when due.

In addition, \$18,045,000 of DRA Conference Center Project Sales and Lodging Tax Refunding Revenue Bonds were issued in June 2013. These bonds were authorized by Resolution No. 2013-05-14-1 by the DRA Board. The Tax Revenue Bonds are payable primarily from 1) certain proceeds of special sales and use taxes imposed by the Vancouver Public Facilities District (the "City PFD") and the Clark County Public Facilities District (the "County PFD"); 2) certain proceeds of a special lodging tax levied by the City (the "Lodging Tax Revenues"); and 3) certain amounts of certain funds and accounts established under the Indenture. The Sales Taxes imposed by the City PFD will expire March 2026 and the Sales Tax imposed by the County PFD will expire March 2028. Lodging Tax Revenues will continue to be pledged for payment of principal and interest on the Tax Revenue Bonds until the final maturity of this bond series.

In connection with the issuance of the 2013 Revenue Refunding Bonds, the DRA Conference Center Project Subordinate Revenue Bonds, Series 2003B, were outstanding in the amount of \$2,420,000 which included accreted interest only, but excluded accrued and unpaid current interest. On June 27, 2013, the DRA purchased and the subordinate bondholder sold the Series 2003B bonds for a purchase price of \$450,000. On July 30, 2013, the DRA cancelled the 2003B bonds and this series is no longer outstanding.

DRA Revenue Refunding bonds outstanding at year-end are as follows:

Outstanding DRA Revenue Bond Debt					
Name of Issuance	Original Debt in \$1,000	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
2003 DRA Conference Center Project Senior Revenue Bonds (Series 2003A)	\$ 65,855	12/30/2003	1/1/2033	TIC 5.642%	\$ -
2003 DRA Subordinate Revenue Bonds (Series 2003B)	\$ 2,420	12/30/2003	1/1/2034	9%	\$ -
2013 DRA Conference Center Project Refunding Revenue Bonds	\$ 41,185	6/27/2013	1/1/2044	4.38%	\$ 41,185
2013 DRA Conference Center Project Sales & Lodging Tax Refunding Revenue Bonds	\$ 18,045	6/27/2013	1/1/2034	4.05%	\$ 18,045
Total Revenue Bonds	\$ 127,505				\$ 59,230

At the end of 2012, the DRA had \$63,855,000 outstanding in revenue bonds. \$750,000 was paid on 1/1/2013 for the annual principal payment, and the remaining balance of \$63,105,000 was refunded on 6/27/2013. The following table describes the sources and uses associated with the refunding.

**2013 DRA Revenue Refund Bonds  
Sources and Uses**

Sources

Par Value (Project Bonds)	\$ 41,185,000
Par Value (Tax Revenue Bonds)	18,045,000
Plus: Net Original Issue Premium (Project Bonds)	25,808
Plus: Net Original Issue Premium (Tax Revenue Bonds)	583,387
ACA Contribution (Note payable to ACA)	4,000,000
Senior Debt Service Reserve Account (from 2003A Series)	4,070,000
Debt Service Fund (from 2003A Series)	150,000
<b>Total Sources</b>	<b>\$ 68,059,195</b>

Uses

Distribution to Trustee to refund the 2003A Series bonds	\$ 66,542,643
Underwriter Discount	726,160
Distribution to Trustee to pay the cost of issuance	790,392
<b>Total Uses</b>	<b>\$ 68,059,195</b>

In order to make the 2013 refunding economically viable, ACA contributed \$4,000,000 to the Authority, \$1,430,554.61 of which is in consideration of the execution of a Note issued by the Authority to ACA, and the balance of which is in consideration for the elimination of any exposure ACA may have in respect to the Series 2003A Bonds. This Note is subordinate to the Project Revenue and Tax Revenue Bonds. There is a note associated with this contribution. Depending on the cash flows of the project, payments may start on 1/1/2033. In addition to the ACA contribution, cash on hand from the Senior Debt Service Reserve account, and the Debt Service Fund available for the 2003A Series debt service was contributed to this refinancing to reduce the overall amount of debt that had to be issued. The following summary reflects the economic benefit of the refunding:

**DRA Conference Center Bonds  
Comparison of Debt Service**

Date	2013 Debt Service		
	2003A Debt Service	(Both Series Combined)	Savings
<b>Total</b>	<b>\$ 113,749,962.50</b>	<b>\$ 104,225,838.05</b>	<b>\$ 9,524,124.45</b>

Average coupon of refunded bonds 5.565288%

True interest cost on refunding bonds 4.423906%

Net PV Savings \$7,574,223.00

Percentage savings of refunded bonds 12.002572%

Under an Interlocal agreement with the Clark County PFD, DRA is liable to the Clark County PFD for state sales credit monies received by the DRA. Payments under this agreement are received by Clark County PFD monthly and forwarded to the DRA. This creates a liability for the DRA to repay these funds via two methods. The first is a predetermined tax cap in the 2003A Bond Indenture, which is carried forward to the 2013 Bond Indenture. The tax cap amount changes each year through 2034, for Clark County PFD, Vancouver PFD, and City of Vancouver lodging taxes, so that the funds in excess of the tax cap are returned to the Clark County PFD. The second method occurs after funds flow through the 2003A (replaced by the 2013 Bond Indenture) distribution requirements. The monies available in the end are split equally between the Authority and the Clark County PFD, and any amounts so distributed to the Clark County PFD will decrease the DRA liability to Clark County PFD after each payment.

DRA 2013 Project Revenue Bonds and the DRA 2013 Tax Revenue Bond debt service requirements to maturity are as follows:

2013 Project Revenue Refunding Bonds				2013 Tax Revenue Refunding Bonds			
	Principal	Interest	Total Requirements		Principal	Interest	Total Requirements
2014	\$ -	\$ 1,817,232	\$ 1,817,232		\$ -	\$ 809,462	\$ 809,462
2015	-	1,797,263	1,797,263		-	797,600	797,600
2016	170,000	1,794,713	1,964,713		730,000	786,650	1,516,650
2017	290,000	1,767,813	2,077,813		795,000	763,775	1,558,775
2018	360,000	1,778,063	2,138,063		860,000	730,350	1,590,350
2019-2023	4,535,000	8,456,688	12,991,688		5,680,000	2,883,500	8,563,500
2024-2028	5,900,000	7,190,813	13,090,813		6,915,000	1,390,950	8,295,950
2029-2033	7,315,000	5,770,725	13,085,725		2,500,000	438,700	2,938,700
2034-2038	8,960,000	4,078,131	13,038,131		565,000	13,675	578,675
2039-2043	11,120,000	1,865,700	12,985,700		-	-	-
2044	2,535,000	57,038	2,592,038		-	-	-
	<b>\$ 41,185,000</b>	<b>\$ 36,394,179</b>	<b>\$ 77,579,179</b>		<b>\$ 18,045,000</b>	<b>\$ 8,601,662</b>	<b>\$ 26,646,662</b>

The subordinate note to ACA, as described above, debt service requirements to maturity are estimated as follows:

Other long-term loans and notes payable			
	Principal	Interest	Total Requirements
2014	\$ -	\$ -	\$ -
2015	-	-	-
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019-2023	-	-	-
2024-2028	-	-	-
2029-2033	21,055	18,158	39,213
2034-2038	370,772	372,135	742,907
2039-2043	812,798	997,628	1,810,426
2044	225,929	304,686	530,615
	<b>\$ 1,430,554</b>	<b>\$ 1,692,607</b>	<b>\$ 3,123,161</b>



#### Component Units Changes in Long Term Liabilities

The following is a summary of long-term debt changes of the authority for the year (in thousands):

	Restated, Beginning Balance 1/1/13	Additions	Reductions	Ending Balance 12/31/13	Due Within One Year
Bonds payable:					
Revenue bonds	\$ 66,275	\$ 59,230	\$ 66,275	\$ 59,230	\$ -
Less deferred amounts:					
For issuance premiums (discounts)	325	609	339	595	29
On refunding	-	(1,426)	(35)	(1,391)	(70)
Due to other governments	5,515	1,107	396	6,268	-
Total bonds payable	72,115	59,520	66,935	64,700	(41)
Other long-term loans and notes	0	1,431	-	1,431	-
Subordinate bond interest	871	106	977	-	-
Subordinate management fee (see note V.B.3 for more detail)	922	156	54	1,024	-
Component units long term liabilities	\$ 73,908	\$ 61,213	\$ 67,936	\$ 67,155	\$ (41)

The beginning balance of the amounts Due to other governments has been restated by \$195,799 due to the timing of recognizing the obligation.

#### F. FUND BALANCE REPORTING

The City of Vancouver implemented GASB Statement no. 54, Fund Balance Reporting and Governmental Fund Type Definitions. The objective of this statement is to improve the usefulness and understandability of governmental fund balance information. It provides more clearly defined categories to make the nature and extent of constraints placed on a government's fund balance more transparent. It also clarifies the existing fund type definitions to improve the comparability of governmental fund financial statements and help users better understand the purpose for which governments have chosen to use particular funds for financial reporting.

##### Categories of fund balance:

**Non-spendable** – Amounts that cannot be spent either due to the physical form or as a result of a legal or contractual obligation (such as the corpus of an endowment fund).

**Restricted** – Amounts constrained due to specific purposes by either a third party (such as grantors, bondholders, and creditors) or by law through constitutional provision or enabling legislation.

**Committed** – Amounts constrained to specific purposes by formal action (adoption of an ordinance) by the government's highest level of decision-making authority (City Council). Committed amounts do not lapse nor can they be used for any other purpose unless the government takes the same level of action (adoption of another ordinance) to remove it.

**Assigned** – Amounts constrained by the City's expressed intent to use the resources for specific purposes. With the exception of the General Fund, this is the residual fund balance of all governmental funds with positive fund balance.

**Unassigned** – Amounts that are residual classification for the General Fund only.

Fund balances by classification for the year ended December 31, 2013 are as follows:

Fund Balance Classifications:	General Fund	Consolidated Fire Fund	Transportation Capital	Non-major Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>					
Long Term Notes Receivable	\$ -	\$ -	\$ 97,393	\$ 5,127,661	\$ 5,225,054
Inventory/Prepaid	-	-	-	7,192	7,192
Capital assets held for resale	228,400	-	-	5,529,135	5,757,535
	228,400	-	97,393	10,663,988	10,989,781
<b>Restricted</b>					
Grants received in advance	241,331	-	-	-	241,331
Capital purposes	-	-	2,203,474	23,291,605	25,495,079
Economic development	-	-	-	1,280,106	1,280,106
Security	-	13,773,263	-	1,520,941	15,294,204
Debt Service	-	-	-	5,288	5,288
Culture and recreation	-	-	-	28,006	28,006
	241,331	13,773,263	2,203,474	26,125,946	42,344,014
<b>Committed</b>					
Capital purposes	882,780	-	851,105	1,596,071	3,329,956
Emergency reserves	10,101,499	-	-	-	10,101,499
Revenue Stabilization	3,226,255	-	-	-	3,226,255
Working capital	26,885,459	-	-	-	26,885,459
Economic development	-	-	-	708,184	708,184
Cemetery	-	-	-	418,312	418,312
Transportation Operations	-	-	-	7,175,367	7,175,367
	41,095,993	-	851,105	9,897,934	51,845,032
<b>Assigned</b>					
Grants	255,000	-	-	-	255,000
Capital purposes	-	-	-	267,393	267,393
Economic development	-	-	-	2,870,838	2,870,838
Compensated absences	3,893,166	-	-	-	3,893,166
	4,148,166	-	-	3,138,231	7,286,397
<b>Unassigned</b>	13,042,935	-	-	-	13,042,935
<b>Total</b>	\$ 58,501,825	\$ 13,773,263	\$ 3,151,972	\$ 49,826,099	\$ 125,508,159

#### Stabilization Arrangements

There are two stabilization arrangements within the City, for which the City is disclosing as committed fund balance within the General Fund: Emergency Reserves and Revenue Stabilization. These reserves were committed by Council Resolution M-3370 and adopted on May 7, 2012.

An Emergency Reserve will be maintained in the General Fund equal to 7% of actual external revenues in the preceding fiscal year in the General Fund, Street and Consolidated Fire Funds. The Emergency Reserve is for unexpected, large-scale events where damage in excess of \$1 million is incurred, and immediate, remedial action must be taken to protect the health and safety of residents (e.g. major flood, earthquake, etc.). In the event these "Emergency Reserve" funds are utilized, the City shall restore the reserve to the full 7% level within a reasonable amount of time as necessitated by the scale of emergency. A clear plan will be developed to refill the reserve and the first significant deposit will occur the following fiscal year after the event.

The City maintains a "Revenue Stabilization" reserve with a goal of reaching 2.5% of the current year's budget in the General fund. This reserve may be used to provide funding to temporarily offset unanticipated fluctuations in on-going revenues or unanticipated events, such as unexpected external mandates, reductions in state shared revenues, etc. The reserve funds will provide time for the City to restructure its operations in a deliberate manner to ensure continuance of critical city activities. If the reserve is spent down, it shall be restored within the following two years. This reserve could be utilized if there is an identified 3-6 month trend of reduced revenues.

## NOTE V. OTHER DISCLOSURES

### A. RELATED PARTY TRANSACTIONS

In December 2003, the Downtown Redevelopment Authority, a component unit of the City of Vancouver, began construction of a Convention Center and Hotel in downtown Vancouver. The project was funded by proceeds from the sale of tax exempt bonds issued by the Vancouver Downtown Redevelopment Authority. The bonds were secured by project revenues, together with a credit from the State of Washington equal to 0.033% of 1% of the sales and use tax collected within the City and Clark County, and a dedication of 50% of the lodging taxes collected within the City. During 2013, the City has recognized \$788,937 in expenditures associated with lodging tax revenues dedicated to the project.

### B. CONTINGENCIES AND COMMITMENTS

#### Litigation

The City is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. It is the opinion of City management and the City Attorney that any losses which may ultimately be incurred as a result of the suits and claims will not be material.

#### Grants

The City participates in a number of federal- and state-assisted programs. These grants are subject to audit by the grantors or their representatives. Such audits could result in requests for reimbursement to grantor agencies for expenditures disallowed under the terms of the grants. City management believes that such disallowances, if any, will be immaterial.

#### Contract Commitments

The City has active contracts for professional services and construction projects as of December 31, 2013. The professional services contracts are primarily for operations of a sewer treatment facility, architectural, engineering and technology contracts. These construction projects include large transportation and infrastructure projects and facility projects. Significant City commitments to contracts as of fiscal year end totals \$34,419,867.

#### Related Party Commitments:

1. Commitment to Downtown Redevelopment Authority (DRA), with respect to the Vancouver Conference Center

The City signed an agreement on December 1, 2003, to participate in the construction and operation of the Vancouver Conference Center, using tourism funds.

In June 2013, the DRA refinanced the debt associated with the construction of the Vancouver Conference Center (this is further discussed in Note IV.F). As a part of the refinancing, the City agreed that, if prior to each Interest Payment Date or Principal Payment Date, the amounts on deposit with the Trustee in the Project Revenue Bonds Debt Service Account and in the Authority Reserve Account are insufficient to pay the principal and interest due on the 2013 Project Revenue Bonds, upon notice of such deficiency from the Trustee, the City shall pay to the Trustee an amount equal to the deficiency; the maximum obligation on that payment date being the debt service amount of the 2013 Project Revenue Bonds due on such date, as described in Note IV.E.

Any payment by the City of this conditional payment amount shall constitute a loan by the City to the DRA, with interest payable on such amounts at the rate or rates on the 2013 Project Revenue bonds.

In 2013, the City made no payments under its contingent payment obligation. The city has no current expectation of having to make any such payments, as it expects project revenues and tax revenues to be sufficient for such purposes.

2. Commitment to Clark County, with respect to the Exhibition Hall

The City signed an interlocal agreement on September 14, 2004, for support of the Exhibition Hall. This hall is considered a tourism related facility which would benefit both the County and City. Beginning in 2005, the City pledges it will pay an amount of money (up to certain maximum amounts) which would be necessary to enable the County to meet its semi-annual debt service obligation, should they fall short from revenues dedicated for this purpose. For 2012-2016, the maximum amount is \$200,000, and from 2017 through termination, the maximum is \$150,000.

However, since the County reduced the rental rates for the Exhibition Hall to such an extent in July of 2008, this commitment no longer applies, per terms of the interlocal agreement.

To date, no such payments have been made against this agreement since the dedicated revenues have been adequate to cover the debt service. This agreement will be terminated once the bonds issued to finance the Exhibition Hall have been redeemed or defeased, no later than 2027.

3. Commitment to Hilton Hotel, with respect to the Subordinate and Supersubordinate Management Fees

The DRA signed an agreement on December 1, 2003, for the operation of the Vancouver Conference Center. In that agreement, during the fourth full year of operation, which was 2009, the Manager of the Vancouver Conference Center (Hilton Hotels) would earn a subordinate management fee for its services. These fees would be paid subject to the availability of amounts in the Subordinate Management Fee Fund. Also, during the sixth full year of operation, the Manager would earn a super-subordinate management fee for its services. These fees would be paid subject to the availability of amounts in the Super-subordinate Management Fee Fund. Hotel operating results prior to the DRA debt refinancing completed in June 2013, were not sufficient to funds these fees.

As part of the refinancing of the DRA debt in June 2013, a new agreement was signed with the Manager of the Vancouver Conference Center (Hilton Hotels) that provides for forgiveness of the above fee amounts over a 10-year period, on a straight-line basis. The forgiveness of these fees is recorded as a Special Item, Forgiveness of Debt on the Statement of Activities. At December 31, 2013, \$53,906 had been forgiven. The outstanding obligation recorded on the Statement of Net Position as of December 31, 2013, is \$1,024,222.

4. Commitment to the IRS, with respect to Arbitrage

Rebatable arbitrage is defined by the Internal Revenue Service Code Section 148 as earnings on investments purchased from the gross proceeds of a bond issue that are in excess of the amount that would have been earned if the investments were invested at a yield equal to the yield on the bond issue. The rebatable arbitrage must be paid to the federal government. The City of Vancouver carefully monitors its investments to restrict earnings to a yield less than the bond issue, and therefore limit any arbitrage liability. As of December 31, 2013, the City has no arbitrage rebate liability.

### C. JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATIONS

#### Joint Ventures

The City is involved in a joint operation with other governmental entities in the establishment and operation of the Clark Regional Emergency Services Agency. Control of the entity is shared equitably by the controlling organizations. For reporting purposes, this entity is shown as a governmental activities joint venture. The City's share of ownership is reported as "Investment in joint venture" in the government-wide statement of net position. Control in this entity, by participating governmental entities, is by board representation.

#### Clark Regional Emergency Services Agency

Clark Regional Emergency Services Agency (the Agency) was created under the Interlocal Cooperation Act (RCW 39.4) by agreement between the City and other governmental units and political districts. Its purpose is to provide a consolidated public safety communications service to participating cities, political districts, and Clark County. The City has a 40% interest in the equity and operations of the Agency. Given the timing of available information, the City is reporting its investment in the joint venture at the 2012 values. In 2012, the Agency had an increase in net position totaling \$3,730,717. The City's share of 2012 operations was a gain of \$1,548,719 over 2012 balances for a total equity interest of \$3,557,978 at the end of 2012. Current liabilities are comprised of amounts owed to vendors, other governments, and accrued employee leave liabilities. The entity's long-term debt consists mainly of deferred compensation and accrued liabilities. The entity's long-term debt is unsecured. Clark County maintains the accounting records for Clark Regional Emergency Services Agency. Detailed financial statements for this entity can be obtained from Clark Regional Emergency Services Agency at 710 W 13<sup>th</sup> St, Vancouver, WA 98660-2810.

#### Jointly Governed Organizations

##### Council for the Homeless

The City, Clark County, and the Vancouver Housing Authority entered into an Intergovernmental Cooperation Act (RCW 39.4) on December 20, 1989, for the establishment of the Council for the Homeless (Council) as a collaborative effort to address issues of homelessness. Each jurisdiction appoints one board member. The remaining 12 members of the Council are selected by the Council's bylaws. Clark County and Vancouver Housing Authority provides annual fiscal support for operations where the City does not; funding, if provided by the City, comes in the form of Council applying for competitive grants as a subrecipient of the City. For the year ending December 31, 2013, the City made subrecipient grant payments to the Council totaling \$52,000. The relationship between the City and the Council does not create an ongoing financial interest or financial responsibility.

#### D. RISK MANAGEMENT

During 1977, the City became a qualified self-insurer for workers' compensation as an alternative to the state program. In 1978, all local governments within Washington State were brought under the state unemployment tax coverage, which also allowed qualified cities to become self-insured. The City qualified and became self-insured for unemployment in 1978. The City established a Self-Insurance Internal Service fund to account for and finance its insured and uninsured risks of loss. The fund addresses claims in four areas of risk that include general liability, workers' compensation, unemployment, and property. Commercial insurance is purchased to handle risk of loss. In the past three years, no settlement has exceeded the City's insurance limits.

##### General liability and Property

The self-insurance cost for liability claims and claims administration through December 31, 2013, is \$539,460 with 82 new claims filed for 2013. The fund pays the majority of claims involving general liability, but has other liability coverage through specific policies. Currently, specific policies include airport liability at an annual cost of \$4,691. Coverage totals \$5,000,000 for liability and \$5,000,000 for hangar keepers legal. In addition, the City purchases excess liability insurance for all City operations including auto, for a limit of \$10,000,000 plus \$10,000,000 excess at an annual cost of \$301,518. The excess policy provides \$1,000,000 for self-insured retention. The City also purchases liability on specific vehicles up to \$1,000,000 at an annual cost of \$9,293 and inland marine coverage for the equipment fleet at an annual cost of \$49,954. The deductible for fleet physical damage is 5% subject to \$10,000 minimum.

Property claim costs in 2013 were \$97,441, with 36 new first party property and vehicle claims reported in 2013. The City carries fire damage insurance (buildings and business personal property), earth movement, equipment breakdown, valuable papers, computer virus, accounts receivable and flood insurance coverage at an annual cost of \$383,651 for all City buildings and contents. Policy coverage for property damage is up to \$400 million with adjustable deductibles based on specific event types. This represents replacement cost for City buildings and contents.

##### Worker's compensation

The cost for Workers' Compensation claims and claims administration was \$2,137,502 in 2013, with 101 new claims processed. Reportable claims costs for 2013 are \$336,387 with 27 open claims. The City is self-insured through the fund for workers' compensation; however, an excess coverage policy is carried at an annual premium cost of \$85,094. The policy has a \$750,000 deductible.

##### Contributions and reserves

City fund contributions to the Self-Insurance Fund are determined using information from the contributing funds past claims experience and loss exposures. The claims liability reported in the fund totaled \$3,153,529 at December 31, 2013.

The claims liability, as reported in the fund, is based on the requirements of GASB Statement 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The following was prepared based on an actuarial analysis by Bickmore dated April 3, 2013. These are actuarial estimated amounts reflecting expected losses; actual losses may vary slightly. Changes in the fund's claims liability amount in 2013, 2012, and 2011 are as follows:

Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
2013	\$ 2,983,490	\$ 2,944,442	\$ 2,774,403	\$ 3,153,529
2012	5,069,318	228,878	2,314,508	2,983,490
2011	4,777,835	2,773,416	2,481,933	5,069,318

#### E. PROPERTY TAXES

The Clark County Treasurer acts as an agent to collect property taxes levied in the County for the City and all other taxing authorities. (See Note I: D.2 receivables and payables for additional discussions).

##### Property Tax Calendar

January 1	Taxes are levied and become an enforceable lien against properties.
February 14	Tax bills are mailed.
April 30	First of two equal installment payments is due.
May 31	Assessed value of property established for next year's levy at 100 percent of market value.
October 31	Second installment is due.

Cities are permitted to levy up to \$3.80 per \$1,000 of assessed valuation for general governmental services and \$0.225 per \$1,000 for local Fire Pension Funds. However, a separate library district was formed in 1981 for the tax year 1982, and this district annexed the City thus reducing the City's levy rate by \$.50 per \$1,000 of assessed valuation to \$3.10/\$1,000. Because the City has a local Fire and Police Pension Funds, the City is able to add \$0.225 to the levy rate per \$1,000 of assessed valuation which makes the City's maximum levy rate at \$3.325/\$1,000. This amount may be reduced for any of the following reasons:

- The Washington State Constitution limits the total regular property taxes to one percent of assessed valuation or \$10 per \$1,000 of value, except for port districts and public utility districts. Within the one percent limitation, RCW 84.52.043(2) imposes an aggregate limitation on regular levies by all taxing districts, other than the State, of \$.90/\$1,000 of assessed value, except for levies for any port or public utility district, excess levies authorized in Article VII, Section 2 of the State Constitution, and certain levies for acquiring conservation futures, for emergency medical services or care, and to finance affordable housing.
- The regular property tax increase limitation (chapter 84.55 RCW), as amended most recently by Initiative No. 747 (which was passed by voters in 2001), limits the total dollar amount of regular property taxes levied by an individual local taxing district such as the City to the amount of such taxes levied in the highest of the three most recent years multiplied by a limit factor, plus an adjustment to account for taxes on new construction, annexations, improvements and State-assessed property at the previous year's rate. The limit factor is the lesser of 101 percent of the highest levy in the three previous years (excluding new construction, improvements, and State-assessed property) or 100 percent plus inflation, unless a greater amount is approved by a simple majority of the voters. With a supermajority vote of the Council, the limit factor is a flat 101 percent. On November 8, 2007, the Washington Supreme Court ruled Initiative 747 unconstitutional. On November 29, 2007, the Legislature approved a bill reinstating the 101 percent property tax limit factor approved by the voters under Initiative 747.
- The City may voluntarily levy taxes below the legal limit.

Special levies approved by the voters are not subject to the above limitations.

For 2013, the City's regular tax levy was \$3.172 per \$1,000 on a total taxable 2013 assessed valuation of \$13,222,265,791 for a total regular levy of \$41,943,790.

Outstanding property taxes at December 31, 2013 amount to \$1,120,733. The City does not establish an allowance for doubtful accounts since state law has authorized sales of taxed property to satisfy delinquent property taxes.

In February 2013, the city annexed Glenwood Hills, which added \$177,532 in property tax revenue for the Street and the Fire fund. Of this \$175,655 was collected, and \$103,416 was distributed to the Street fund and \$72,239 was distributed to the Fire fund.

All property taxes are received into the General, Fire and Street funds. Transfers are then made into the general obligation debt service funds as required by the bond ordinances. Any shortages due to delinquent property taxes are absorbed by the General Fund.

#### F. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Substantially all city full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit retirement plans. The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be

obtained by writing to: Department of Retirement Systems, Communications Unit, P.O. Box 48380, Olympia, WA 98504-8380; or it may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov). The following disclosures are made pursuant to GASB Statements 27, *Accounting for Pensions by State and Local Government Employers* and 50, *Pension Disclosures, an Amendment of GASB Statements 25 and 27*.

1. PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS) Plans 1, 2, and 3

Plan Description

The Legislature established PERS in 1947. Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts; employees of legislative committees; employees of district and municipal courts; and employees of local governments. Membership also includes higher education employees not participating in higher education retirement programs. Approximately 49 percent of PERS salaries are accounted for by state employment. PERS retirement benefit provisions are established in Chapters 41.34 and 41.40 RCW and may be amended only by the State Legislature.

PERS is a cost-sharing multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a defined benefit plan with a defined contribution component.

PERS members who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 and by either, February 28, 2002 for state and higher education employees, or August 31, 2002 for local government employees, are Plan 2 members unless they exercised an option to transfer their membership to Plan 3. PERS members joining the system on or after March 1, 2002 for state and higher education employees, or September 1, 2002 for local government employees have the irrevocable option of choosing membership in either PERS Plan 2 or Plan 3. The option must be exercised within 90 days of employment. Employees who fail to choose within 90 days default to Plan 3.

PERS is comprised of and reported as three separate plans for accounting purposes: Plan 1, Plan 2/3, and Plan 3. Plan 1 accounts for the defined benefits of Plan 1 members. Plan 2/3 accounts for the defined benefits of Plan 2 members, and the defined benefit portion of benefits for Plan 3 members. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members or beneficiaries, as defined by the terms of the plan. Therefore, Plan 2/3 is considered to be a single plan for accounting purposes.

PERS Plan 1 and Plan 2 retirement benefits are financed from a combination of investment earnings and employer and employee contributions. Employee contributions to the PERS Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS' Fiscal Year 2013, the rate was five and one-half percent compounded quarterly. Members in PERS Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest thereon, in lieu of any retirement benefit, upon separation from PERS-covered employment.

PERS Plan 1 members are vested after the completion of five years of eligible service.

PERS Plan 1 members are eligible for retirement from active status at any age with at least 30 years of service, at age 55 with 25 years of service, or at age 60 with at least 5 years of service. Plan 1 members retiring from inactive status prior to the age of 65 may receive actuarially reduced benefits.

The monthly benefit is 2 percent of the average final compensation (AFC) per year of service, but the benefit may not exceed 60 percent of the AFC. The AFC is the monthly average of the 24 consecutive highest-paid service credit months.

PERS Plan 1 retirement benefits are actuarially reduced to reflect the choice, if made, of a survivor option.

Plan 1 members may elect to receive an optional COLA that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 provides duty and non-duty disability benefits. Duty disability retirement benefits for disablement prior to the age of 60 consist of a temporary life annuity. The benefit amount is \$350 a month, or two-thirds of the monthly AFC, whichever is less. The benefit is reduced by any workers' compensation benefit and is payable as long as the member remains disabled or until the member attains the age of 60, at which time the benefit is converted to the member's service retirement amount.

A member with five years of covered employment is eligible for non-duty disability retirement. Prior to the age of 55, the benefit amount is 2 percent of the AFC for each year of service reduced by 2 percent that the member's age is less than 55. The total benefit is limited to 60 percent of the AFC and is actuarially reduced to reflect the choice of a survivor option. Plan 1 members may elect to receive an optional COLA amount (based on the Consumer Price Index), capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members are eligible for normal retirement at the age of 65 with five years of service. The monthly benefit is 2 percent of the AFC per year of service. The AFC is the monthly average of the 60 consecutive highest paid service months. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

PERS Plan 2 members who have at least 20 years of service credit, and are 55 years of age or older, are eligible for early retirement with a reduced benefit. The benefit is reduced by an early retirement factor (ERF) that varies according to age, for each year before age 65.

PERS Plan 2 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions, if hired prior to May 1, 2013:

- With a benefit that is reduced by 3 percent for each year before age 65; or
- With a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules.

PERS Plan 2 members hired on or after May 1, 2013 have the option to retire early by accepting a reduction of 5 percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service.

PERS Plan 2 retirement benefits are actuarially reduced to reflect the choice, if made, of a survivor option.

PERS Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component and member contributions finance a defined contribution component. As established by Chapter 41.34 RCW, employee contribution rates to the defined contribution component range from 5 percent to 15 percent of salaries, based on member choice. Members who do not choose a contribution rate default to a 5 percent rate. There are currently no requirements for employer contributions to the defined contribution component of PERS Plan 3.

PERS Plan 3 defined contribution retirement benefits are dependent upon the results of investment activities. Members may elect to self-direct the investment of their contributions. Any expenses incurred in conjunction with self-directed investments are paid by members. Absent a member's self-direction, PERS Plan 3 contributions are invested in the Retirement Strategy Fund that assumes the member will retire at age 65.

For DRS' Fiscal Year 2013, PERS Plan 3 employee contributions were \$99.0 million, and plan refunds paid out were \$89.4 million.

The defined benefit portion of PERS Plan 3 provides members a monthly benefit that is 1 percent of the AFC per year of service. The AFC is the monthly average of the 60 consecutive highest-paid service months. There is no cap on years of service credit, and Plan 3 provides the same cost-of-living allowance as Plan 2.

Effective June 7, 2006, PERS Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; or after five years of service, if twelve months of that service are earned after age 44; or after five service credit years earned in PERS Plan 2 by June 1, 2003. Plan 3 members are immediately vested in the defined contribution portion of their plan.

Vested Plan 3 members are eligible for normal retirement at age 65, or they may retire early with the following conditions and benefits:

- If they have at least ten service credit years and are 55 years old, the benefit is reduced by an ERF that varies with age, for each year before age 65.
- If they have 30 service credit years and are at least 55 years old, and were hired before May 1, 2013, they have the choice of a benefit that is reduced by 3 percent for each year before age 65; or a benefit with a smaller (or no) reduction factor (depending on age) that imposes stricter return-to-work rules.
- If they have 30 service credit years, are at least 55 years old, and were hired after May 1, 2013, they have the option to retire early by accepting a reduction of 5 percent for each year before age 65.

PERS Plan 3 benefits are actuarially reduced to reflect the choice, if made, of a survivor option.

PERS Plan 2 and Plan 3 provide disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 monthly benefit amount is 2 percent of the AFC per year of service. For Plan 3, the monthly benefit amount is 1 percent of the AFC per year of service. These disability benefit amounts are actuarially reduced for each year that the member's age is less than 65, and to reflect the choice of a survivor option. There is no cap on years of service credit, and a cost-of-living allowance is granted (based on the Consumer Price Index) capped at 3 percent annually.

PERS members meeting specific eligibility requirements have options available to enhance their retirement benefits. Some of these options are available to their survivors.

A one-time duty-related death benefit is provided to the beneficiary or the estate of a PERS member who dies as a result of injuries sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of the member's covered employment, if found eligible by the Department of Labor and Industries.

There are 1,176 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2012:

Retirees and Beneficiaries Receiving Benefits	82,242
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	30,515
Active Plan Members Vested	108,317
Active Plan Members Non-vested	44,273
Total	265,347

#### Funding Policy

Each biennium, the state Pension Funding Council adopts PERS Plan 1 employer contribution rates, PERS Plan 2 employer and employee contribution rates, and PERS Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent for state agencies and local government unit employees, and at 7.5 percent for state government elected officials. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. Under PERS Plan 3, employer contributions finance the defined benefit portion of the plan and member contributions finance the defined contribution portion. The Plan 3 employee contribution rates range from 5 percent to 15 percent.

The methods used to determine the contribution requirements are established under state statute in accordance with Chapters 41.40 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payrolls, as of December 31, 2012, were as follows:

	<u>PERS Plan 1</u>	<u>PERS Plan 2</u>	<u>PERS Plan 3</u>
Employer*	9.21%**	9.21%**	9.21%***
Employee	6.00%****	4.92%****	*****

- \* The employer rates include the employer administrative expense fee currently set at 0.18%.
- \*\* The employer rate for state elected officials is 13.73% for Plan 1 and 9.21% for Plan 2 and Plan 3.
- \*\*\* Plan 3 defined benefit portion only.
- \*\*\*\* The employee rate for state elected officials is 7.50% for Plan 1 and 4.92% for Plan 2.
- \*\*\*\*\* Variable from 5.0% minimum to 15.0% maximum based on rate selected by the PERS 3 member.

Both the City and its employees made the required contributions. The City's required contributions for the years ended December 31 were as follows:

	<u>PERS Plan 1</u>	<u>PERS Plan 2</u>	<u>PERS Plan 3</u>
2013	\$ 25,296	\$ 2,486,249	\$ 368,957
2012	31,363	2,155,620	337,306
2011	26,343	1,876,386	322,831

## 2. LAW ENFORCEMENT OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM (LEOFF) Plans 1 and 2

#### Plan Description:

LEOFF was established in 1970 by the Legislature. Membership includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters and, as of July 24, 2005, emergency medical technicians. LEOFF membership is comprised primarily of non-state employees, with Department of Fish and Wildlife enforcement officers, who were first included prospectively effective July 27, 2003, being an exception. LEOFF retirement benefit provisions are established in Chapter 41.26 RCW and may be amended only by the State Legislature.

LEOFF is a cost-sharing multiple-employer retirement system comprised of two separate defined benefit plans. LEOFF members who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 are Plan 2 members.

Effective July 1, 2003, the LEOFF Plan 2 Retirement Board was established by Initiative 790 to provide governance of LEOFF Plan 2. The Board's duties include adopting contribution rates and recommending policy changes to the Legislature.

LEOFF retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays through state legislative appropriations. Employee contributions to the LEOFF Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS' fiscal year 2012, the rate was five and one-half percent compounded quarterly. Members in LEOFF Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest earnings upon separation from LEOFF-covered employment.

LEOFF Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement with five years of service at the age of 50. The benefit per year of service calculated as a percent of final average salary (FAS) is as follows:

<u>Term of Service</u>	<u>Percent of Final Average Salary</u>
20 or more years	2.0%
10 but less than 20 years	1.5%
5 but less than 10 years	1.0%

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last 10 years of service. A cost-of-living allowance is granted (based on the Consumer Price Index).

LEOFF Plan 1 provides death and disability benefits. Death benefits for survivors of Plan 1 members on active duty consist of the following: (1) If eligible spouse, 50 percent of the FAS, plus 5 percent of FAS for each eligible surviving child, with a limitation on the combined benefit of 60 percent of the FAS; or (2) If no eligible spouse, eligible children receive 30 percent of FAS for the first child plus 10 percent for each additional child, subject to a 60 percent limitation of FAS, divided equally.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 1 member who dies as a result of injuries or illness sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of the member's covered employment, if found eligible by the Department of Labor and Industries.

The LEOFF Plan 1 disability allowance is 50 percent of the FAS plus 5 percent for each child up to a maximum of 60 percent. Upon recovery from disability before the age of 50, a member is restored to service with full credit for service while disabled. Upon recovery after the age of 50, the benefit continues as the greater of the member's disability benefit or service retirement benefit.

LEOFF Plan 2 members are vested after the completion of five years of eligible service.

Plan 2 members are eligible for retirement at the age of 53 with five years of service, or at age 50 with 20 years of service. Plan 2 members receive a benefit of 2 percent of the FAS per year of service (the FAS is based on the highest consecutive 60 months), actuarially reduced to reflect the choice of a survivor option. Members who retire prior to the age of 53 receive reduced benefits. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53. Otherwise, the benefits are actuarially reduced for each year prior to age 53. A cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

LEOFF Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 benefit amount is 2 percent of the FAS for each year of service. Benefits are reduced to reflect the choice of survivor option and for each year that the member's age is less than 53, unless the disability is duty-related. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53.

A disability benefit equal to 70 percent of their FAS, subject to offsets for workers' compensation and Social Security disability benefits received, is also available to those LEOFF Plan 2 members who are catastrophically disabled in the line of duty and incapable of future substantial gainful employment in any capacity. Effective June 2010, benefits to LEOFF Plan 2 members who are catastrophically disabled include payment of eligible health care insurance premiums.

Members of LEOFF Plan 2 who leave service because of a line of duty disability are allowed to withdraw 150 percent of accumulated member contributions. This withdrawal benefit is not subject to federal income tax. Alternatively, members of LEOFF Plan 2 who leave service because of a line of duty disability may be eligible to receive a retirement benefit of at least 10 percent of FAS and 2 percent per year of service beyond five years. The first 10 percent of the FAS is not subject to federal income tax.

LEOFF Plan 2 retirees may return to work in an eligible position covered by another retirement system, choose membership in that system and suspend their pension benefits, or not choose membership and continue receiving pension benefits without interruption.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 2 member who dies as a result of injuries or illness sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of the member's covered employment, if found eligible by the Department of Labor and Industries.

Benefits to eligible surviving spouses and dependent children of LEOFF Plan 2 members killed in the course of employment include the payment of eligible health care insurance premiums.

Legislation passed in 2009 provides to the Washington-state-registered domestic partners of LEOFF Plan 2 members the same treatment as married spouses, to the extent that the treatment is not in conflict with federal laws.

LEPFF members meeting specific eligibility requirements have options available to enhance their retirement benefits. Some of these options are available to their survivors.

There are 374 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2012:

Retirees and Beneficiaries Receiving Benefits	10,189
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	689
Active Plan Members Vested	14,273
Active Plan Members Nonvested	<u>2,833</u>
Total	<u>27,784</u>

#### Funding Policy:

Employer and employee contribution rates are developed by the Office of the State Actuary to fully fund the plans. Starting on July 1, 2000, Plan 1 employers and employees will contribute zero percent as long as the plan remains fully funded. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board.

The Legislature, by means of a special funding arrangement, appropriated money from the state General Fund to supplement the current service liability and fund the prior service costs of Plans 1 and 2 in accordance with the requirements of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute. For DRS' fiscal year 2013, the state contributed \$5.4 million to LEOFF Plan 2.

The methods used to determine the contribution rates are established under state statute in accordance with chapters 41.26 and 41.45 of the RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2013, were as follows:

	<u>LEOFF Plan 1</u>	<u>LEOFF Plan 2</u>
Employer*	0.18%	5.23%**
Employee	0.00%	8.41%
State	N/A	3.36%

\*The employer rates include the employer administrative expense fee currently set at 0.18%.

\*\* The employer rate for ports and universities is 8.59%.

Both City and its employees made the required contributions. The City's required contributions for the years ended December 31 were:

	<u>LEOFF Plan 1</u>	<u>LEOFF Plan 2</u>
2013	\$0	\$1,798,219
2012	0	1,759,338
2011	22	1,695,890

### 3. POLICE OFFICERS AND FIREFIGHTERS' PENSION FUNDS

The City administers two single employer defined benefit pension plans, Police Pension Fund and Fire Pension Fund. These funds were established by the City in compliance with requirements of the Revised Code of Washington 41.20 and 41.18. The plans are limited to police officers, firefighters and their beneficiaries for individuals employed before March 1, 1970, the effective date of LEOFF. The LEOFF laws were subsequently amended by the Pension Reform Act, which took effect October 1, 1977. Through the LEOFF Act, the state undertook to provide the bulk of police and fire pensions; however, the municipalities continue to be responsible for all or part of pension benefits for employees hired before March 1, 1970, as discussed later. The plans are closed plans that provide pension and medical benefits, some of which can be in excess of LEOFF benefits.

#### Benefit Provisions

The LEOFF Act requires a varying obligation of the City for benefits paid to police officers and firefighters.

- Pension and medical expenses for police officers and firefighters retired prior to March 1, 1970, continue to be paid in their entirety by the City under the old pension laws.
- Police officers and firefighters hired before, but not retired on March 1, 1970, received at retirement the greater of the pension benefit provided under the old pension laws and under the LEOFF Act. Any excess of the old benefit over the LEOFF benefit is provided by the City. The City also pays the reasonable cost of necessary medical expenses of the retiree for life.
- For police officers and firefighters hired on or after March 1, 1970, and prior to October 1, 1977, the City is obligated for lifetime medical expenses only. The LEOFF system pays the entire retirement allowance.
- Police officers and firefighters hired on or after October 1, 1977, are covered entirely by the LEOFF system with no City obligation for either retirement allowance or medical expenses.

There were no changes in benefit provisions in the current year.

#### Summary of Significant Accounting Policies

The Police and Fire plans are shown as trust funds in the financial statements of the City. The financial statements are prepared using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The City follows GASB Statement No. 50, "Pension Disclosures," which amends GASB statements No. 25, "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures" and GASB Statement No. 27, "Accounting for Pensions by State and Local Governmental Employers." As such, we will be reporting funding progress of the pensions, as required.

As of December 31, 2013, the Firefighters Pension fund had an investment portfolio with fair value of \$2,017,067, which was invested in U.S. Governmental Agencies, a Corporate Bond, and in Municipal Bonds on behalf of the Firemen's Pension Fund. In addition to these investments, the Firefighters Pension fund had cash and cash equivalents invested in the City's internal investment pool totaling \$5.4 million. Investments in the City's internal investment pool are invested in the Washington State Treasurer Local Government Investment Pool (LGIP), a Rule 2a-7 money market type fund with an average portfolio maturity of less than 91 days, the Clark County Local Government Investment Pool, US Agencies and in Municipal Bonds. All investments are valued at fair value. The Police Pension fund reported no investments at December 31, 2013, but did have \$1,492,837 invested in the City's internal investment pool. Investments are reported at fair value.

The City does not hold an investment in any one corporation or organization exceeding 5% of net position available for benefits. Additionally, the City does not have any long-term contract for contributions and any amounts outstanding at the report date.

#### Contributions and Reserves

Each Plan receives funding as detailed in section A of this note. Funding for the Police Pension Fund comes from annual transfers from the General Fund that are budgeted and approved by Council. Sources of funding for the Firefighters Pension Fund include donations, distributions from the state from fire insurance premium collections, and a property tax levy of up to \$.45 per \$1,000 of assessed valuation. Milliman Consultants and Actuaries completed actuarial studies of the two funds as of December 31, 2013. The General Fund is responsible for the costs of administering the plans. Obligations for medical expenses are funded for the most part by group insurance. There have been no required employee contributions to the plans since March 1, 1970. As of December 31, 2013, the Police Pension Funds and the Firefighters Pension Fund reported net position reserved for payment of future claims of \$1,510,727 and \$7,387,981 respectively.

Police and Fire Pension Funds Annual Pension Cost and Net Pension Obligation

	Police Pension	Fire Pension
Amortized of Unfunded Actuarial Liability (UAAL)	\$ 87,859	\$ (31,476)
Interest to December 31, 2013	3,295	(1,180)
Actuarial Required Contribution (ARC) 12/31/13	91,154	(32,656)
Interest on Net Pension Obligation (NPO)	(60,357)	(154,105)
Adjustment to Net Pension Obligation	(120,069)	(306,563)
Annual Pension Cost (APC)	150,866	119,802
Employer Contributions	479,260	864,488
Increase (Decrease) in NPO	(328,394)	(744,686)
Net Pension Obligation (Asset) January 1, 2013	(1,609,529)	(4,109,468)
Net Pension Obligation (Asset) December 31, 2013	\$ (1,937,923)	\$ (4,854,154)

The negative net pension obligation is a result of the City over paying its required annual pension cost; the resulting net pension asset has been recorded in the Governmental Activities, Statement of Net Position.

Three Year Trend Information

**Police Pension Fund:**

Fiscal Year Ending	Annual Pension Cost (APC)	Contribution as a Percentage of APC	Net Pension Obligation (Asset)
December 31, 2013	\$ 150,866	318%	\$ (1,937,923)
December 31, 2012	214,112	221%	(1,609,529)
December 31, 2011	203,747	212%	(1,349,638)

**Firefighters Pension Fund:**

Fiscal Year Ending	Annual Pension Cost (APC)	Contribution as a Percentage of APC	Net Pension Obligation (Asset)
December 31, 2013	\$ 119,802	722%	\$ (4,854,154)
December 31, 2012	221,638	346%	(4,109,468)
December 31, 2011	198,816	438%	(3,565,100)

Schedule of Funding Progress

GASB 50 requires that the current funded status of the plan is shown, so that users of the financial statements can determine if the funding status is improving or worsening over time. These amounts are shown in thousands below:

**Police Pension Fund:**

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
January 1, 2013	\$ 1,220	\$ 2,398	\$ 1,178	51%	\$ -	N/A
January 1, 2011	774	3,074	2,300	25%	-	N/A
January 1, 2009	569	4,784	4,215	12%	149	2829%

**Fire Pension Fund:**

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
January 1, 2013	\$ 6,978	\$ 6,556	\$ (422)	106%	\$ -	N/A
January 1, 2011	6,491	7,895	1,404	82%	-	N/A
January 1, 2009	6,225	10,043	3,818	62%	-	N/A

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Six-year trend information is presented as required supplementary information following the Notes to the Financial Statements.

Actuarial assumptions are shown below:

	Police Pension	Fire Pension
Valuation Date	1/1/2013	1/1/2013
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
	30 Year closed period	30 Year closed period as of 1/1/2001
Amortization Method	as of 1/1/2001	of 1/1/2001
Remaining Amortization Period	18 Years	18 Years
Asset Valuation Method	Fair Value	Fair Value
Actuarial Assumptions		
Investment Rate of Return	3.75%	3.75%
Projected Salary Increases	3.50%	3.50%
Inflation Rate	2.50%	2.50%
Cost of Living Adjustments	Varies*	Varies*

\*Under the Police and Fire Pension fund requirements of state law, most adjustments are based on the change in salary for the rank of the members held at retirement or based on the Consumer Price Index. Adjustments are determined in accordance with RCW 41.18.150 and RCW 41.26.

Separate financial statements are not issued for the police and fire pension plan. The statement of net position and the statement of changes in fiduciary net assets for the police and fire pension plans can be found in the Fiduciary Fund Section of these financial statements.



## G. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

### Plan Description:

In addition to the pension benefits described in Note V.F.3, the City administers two single employer defined benefit plans covering postretirement healthcare and long term care in accordance with state statute to retired police and fire employees who are eligible under the Police Relief and Pension Fund and Firefighter's Pension Fund through Law Enforcement Officers & Fire Fighters Plan 1 (LEOFF-1). The activity of the plan is reported in the City's Police and Fire Pension Trust Funds. LEOFF retirement benefit provisions are established in state statute and may be amended only by the State Legislature. A separate audited GAAP-basis Postemployment benefit plan report is not available.

### Membership:

Membership in this program includes Plan 1 participants of LEOFF who joined the system by September 30, 1977. Currently, 122 retirees meet those eligibility requirements. This is considered a closed group with no new members. There were no active employees who had not retired as of December 31, 2013.

### Funding Policy:

The City reimburses 100 percent of the amount of validated claims for medical and hospitalization costs incurred by eligible retirees. The City pays for the retiree's monthly insurance premium and also picks up the balance owing after insurance and Medicare payments are made. The pension board performs an annual survey to determine the limit of optical and chiropractic care to be covered. The City also reimburses a monthly fixed amount equal to the Medicare premium for each retiree eligible for Medicare. The methods used to determine the contribution rates are established under state statute in accordance with chapters 41.26 and 41.45 of the RCW.

Under RCW law, medical, hospital, and nursing care are covered as long as a disability exists for any active fire fighter or police hired prior to March 1, 1970.

Employer contributions are financed on a pay-as-you-go basis. Expenditures for postretirement health in 2013 were \$1,576,597.

### Annual OPEB costs and Net OPEB Obligation:

The city's annual other post employment benefit (OPEB) cost for each plan is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The city's annual OPEB cost for the current year and the related information for each plan are as follows:

	Police	Fire
Annual required contribution	\$ 1,089,885	\$ 1,776,560
Interest on net OPEB obligation	71,270	109,383
Adjustment to annual required contribution	(117,090)	(179,705)
Annual OPEB cost	1,043,865	1,706,238
Contributions made	(558,218)	(1,020,379)
Increase in net OPEB obligation	485,647	685,859
Net OPEB obligation - beginning of year	1,800,544	2,916,881
Net OPEB obligation - end of year	\$ 2,338,191	\$ 3,602,740

The city's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 and the two preceding years for each were as follows:

	Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB obligation
Police	December 31, 2013	\$ 1,043,865	53%	\$ 2,338,191
	December 31, 2012	1,050,073	54%	1,900,544
	December 31, 2011	1,061,545	56%	1,419,719
Fire	December 31, 2013	\$ 1,706,238	60%	\$ 3,602,740
	December 31, 2012	1,808,675	69%	2,916,881
	December 31, 2011	1,624,007	63%	2,421,977

### Funding Status and Funding Progress:

The actuarial updates on the funding status is as follows:

#### Police:

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a percentage of Covered Payroll
January 1, 2013	\$ -	\$ 17,048	\$ 17,048	0%	N/A	N/A
January 1, 2011	-	17,272	17,272	0%	N/A	N/A
January 1, 2009	-	14,518	14,518	0%	N/A	N/A

#### Fire:

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a percentage of Covered Payroll
January 1, 2013	\$ -	\$ 27,794	\$ 27,794	0%	N/A	N/A
January 1, 2011	-	26,545	26,545	0%	N/A	N/A
January 1, 2009	-	21,587	21,587	0%	N/A	N/A

### Actuarial Methods and Assumptions:

The actuarial assumptions used in the January 1, 2013 OPEB actuarial valuations include techniques that are designed to estimate the future experience of the members, reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long term perspective of the calculations. In the January 1, 2013 actuarial valuation, the entry age normal cost method was used. The assumptions included a 3.75% investment rate of return, a medical inflation rate that ranges between 5.4-7.5% over the next 16 years, and a long-term care inflation rate of 4.75% for both plans. The plans unfunded actuarial accrued liability is being amortized over 30 years as a level percentage of projected payrolls on a closed basis. The remaining amortization period at December 31, 2012 is twenty-four years.

Actuarial valuations of an ongoing plan involve estimates of the value of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, service retirement, disability, mortality and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements presents the results of OPEB valuations as of December 31, 2013 and looking forward, the schedule of funding progress will eventually provide multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and the plan members to that point.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets in increasing or decreasing over time relative to the actuarial accrued liability for benefits.

## H. POLLUTION REMEDIATION OBLIGATION

Dry cleaning solvent had been dumped down a catch basin on a regular basis which subsequently caused perchloroethylene (PCE) to leak into the aquifer at Water Station No.4. The City is using aeration towers to treat this ground water. The towers remove trace volatile organic compounds, and carbon dioxide which occurs naturally. The environmental liability is expected to cost \$420,000 over the next 20 years, with a current portion of \$21,000. This estimate is based on prior year actual costs, and is subject to changes in price, technology or changes in applicable laws and regulations.

## I. EXTRAORDINARY ITEMS

Effective January 1, 1997, the City and Clark County entered into an interlocal agreement for the operation of a consolidated parks department and joint administration of a parks impact fee ("PIF") program. The agreement was renewed on several occasions, as recently as December 31, 2012. In June 2013, the County exercised its unilateral right pursuant to the interlocal agreement to terminate the agreement effective December 31, 2013. Pursuant to the terms of the interlocal agreement the City held park impact fee money for both the City and the County. The City has recorded the return of the park impact fee owed to the County in the amount of \$10,698,996 as an Extraordinary item related to contract termination.

## J. PRIOR PERIOD ADJUSTMENTS

The City has recorded prior period adjustments (PPA), which includes:  
Government-wide : Governmental Activities (not affecting the Fund Statements)

Capital asset corrections	\$	61,518
	\$	61,518

Government-wide : Governmental Funds

	General Fund	Consolidated Fire Fund	Transportation Capital	Non-Major Governmental Funds	Internal Service Funds	Total
Recording of revenue and expenses in correct period	\$ 2,702,164	\$ -	\$ (30,128)	\$ (118,406)	\$ (9,026)	\$ 2,544,510
Recording of revenue and expense transactions in correct fund	(210,225)	775	(30,259)	11,205		(226,504)
	\$ 2,491,939	\$ 775	\$ (60,387)	\$ (107,201)	\$ (9,026)	\$ 2,316,006

Combined Government Wide Prior Period Adjustments \$ 2,377,524

Government-wide : Business Type Activities

	Water Sewer Fund	Parking	Non-Major Enterprise Funds	Total
Recording of liabilities, revenue and expenses in correct period	\$ (25,184)	\$ -	\$ (703,092)	\$ (728,276)
Correction to estimate of pollution remediation				
Recording of revenue and expense transactions in correct fund	31,790	(19,725)		15,065
Capital asset corrections	(122,649)	(656,208)	(88,181)	(867,039)
	\$ (116,043)	\$ (672,933)	\$ (791,273)	\$ (1,580,249)

Component Unit - Vancouver Downtown Redevelopment Authority

Recording of liabilities in correct period \$ (195,799)

## K. SUBSEQUENT EVENTS

The City has evaluated events subsequent to the fiscal year-end December 31, 2013, and has identified no events that, if disclosed, would influence the readers' opinion concerning these financial statements.

## CITY OF VANCOUVER

Required Supplementary Information

Police and Fire Pension Funds

December 31, 2013

GASB Statement No. 25 and 27

Schedule of Funding Progress

(in thousands)

Six year trend information

Retirement System	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
Police Relief and Pension Fund	1/1/2013	\$ 1,220	\$ 2,398	\$ 1,178	51%	\$ -	N/A
	1/1/2011	774	3,074	2,300	25%	-	N/A
	1/1/2009	569	4,784	4,215	12%	-	N/A
	1/1/2007	498	3,973	3,475	13%	-	N/A
	1/1/2005	344	3,781	3,437	9%	-	N/A
	1/1/2003	468	3,760	3,292	12%	-	N/A
Fireman's Pension Fund	1/1/2013	\$ 6,978	\$ 6,558	\$ (422)	106%	\$ -	N/A
	1/1/2011	6,491	7,895	1,404	82%	-	N/A
	1/1/2009	6,225	10,043	3,818	62%	-	N/A
	1/1/2007	5,458	9,505	4,047	57%	-	N/A
	1/1/2005	5,820	9,224	3,604	61%	-	N/A
	1/1/2003	5,993	9,233	3,240	65%	-	N/A

\* Information unavailable

GASB Statement No. 25

Schedule of Employer Contributions #

Six year trend information

Retirement System	Fiscal Year Ending	Actual **Employer Contribution	Police Auction Income / Fire Insurance Premiums	Annual Required Contribution (ARC)	Percentage of ARC Contributed
Police Relief and Pension Fund	12/31/2013	\$ 477,774	\$ 1,468	\$ 91,154	526%
	12/31/2012	471,529	2,474	169,291	280%
	12/31/2011	431,680	1,258	169,291	256%
	12/31/2010	480,192	899	291,898	165%
	12/31/2009	377,246	2,124	291,898	130%
	12/31/2008	437,206	1,167	251,853	174%
Fireman's Pension Fund	12/31/2013	\$ 892,667	\$ 171,821	\$ (32,656)	N/A
	12/31/2012	809,258	159,748	103,240	742%
	12/31/2011	864,658	160,196	103,240	819%
	12/31/2010	555,028	160,133	264,222	271%
	12/31/2009	684,887	143,225	264,222	313%
	12/31/2008	860,815	151,037	293,278	345%

\*\* Employer contributions for pensions are total contributions to the Fund net of disbursements from the Fund for medical expenses under RCW 41.26.150 and administrative expenses.

Prior information used to determine funding requirements for Police Relief and Pension and Firefighters' Pension Funds do not meet the parameters for actuarial calculations for defined benefit pension plans and so historical data prior to 1997 is not shown. The City's plan is valued every two years..

**CITY OF VANCOUVER**

Required Supplementary Information

Police and Fire OPEB Pension Funds

December 31, 2013

**Schedule of Funding Progress**  
(in thousands)

Six year trend \*

Retirement System	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
Police Relief and Pension Fund	1/1/2013	\$ -	\$ 17,048	\$ 17,048	0%	N/A	N/A
	1/1/2011	-	17,272	17,272	0%	N/A	N/A
	1/1/2009	-	14,518	14,518	0%	N/A	N/A
	1/1/2007	-	9,734	9,734	0%	N/A	N/A
Fireman's Pension Fund	1/1/2013	\$ -	\$ 27,794	\$ 27,794	0%	N/A	N/A
	1/1/2011	-	26,545	26,545	0%	N/A	N/A
	1/1/2009	-	21,587	21,587	0%	N/A	N/A
	1/1/2007	-	16,244	16,244	0%	N/A	N/A

\* This is the fourth year of OPEB implementation. The actuarial updates on this information is done on a biennial basis.

**City of Vancouver**

Notes to Required Supplementary Information

Police and Fire Pension Funds

	Police Pension	Fire Pension
<b>Valuation Date</b>	1/1/2013	1/1/2013
<b>Actuarial Cost Method</b>	Entry age normal	Entry age normal
<b>Amortization Method</b>	30-year, closed as of 01/01/01	30-year, closed as of 01/01/01
<b>Remaining Amortization Period</b>	18 years	18 years
<b>Asset Valuation method</b>	Fair Value	Fair Value
<b>Actuarial Assumptions:</b>		
Investment rate of return	3.75%	3.75%
Projected Salary Increases	3.50%	3.50%
Includes Inflation at	2.50%	2.50%

\*Under the Police and Fire Pension funds requirement of State law, most adjustments are based on the change in salary for the rank of the members held at retirement or based on the Consumer Price Index. Adjustments are determined in accordance with RCW 41.18.150, RCW 41.20 and RCW 41.26.

**CITY OF VANCOUVER**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2013**

Table 20  
Page 1 of 2

Grants/ Pass-Through Grantor Program Title	CFDA Number	Other Identification Number	Direct Federal Expenditures	Indirect Federal Expenditures	Total Federal Expenditures	Fiscal Note Ref.
<b>Department of Agriculture:</b>						
Passed through Department of Natural Resources: Cooperative Forestry Assistance	10.664	IA-13-357/K244-10-00-010		3,450		
Total Department of Agriculture:				3,450	3,450	
<b>Department of Commerce:</b>						
Investments for Public Works and Economic Development Facilities	11.303	07-01-00601	\$ 2,488,601			
Total Department of Commerce:			2,488,601		2,488,601	
<b>Department of Housing and Urban Development:</b>						
Community Development Block Grants/Entitlement Grants	14.218	B-10-MC-53-0013	\$ 2,924			
Community Development Block Grants/Entitlement Grants	14.218	B-11-MC-53-0013	363,035			
Community Development Block Grants/Entitlement Grants	14.218	B-12-MC-53-0013	414,511			
Community Development Block Grants/Entitlement Grants	14.218	B-13-MC-53-0013	219,950			
Community Development Block Grants/Entitlement Grants	14.218	Program Income	157,311			
Total CFDA 14.218			1,157,731			3
Home Investment Partnerships Program	14.239	M-10-MC-53-0208	40,201			
Home Investment Partnerships Program	14.239	M-11-MC-53-0208	181,306			
Home Investment Partnerships Program	14.239	M-12-MC-53-0208	163,412			
Home Investment Partnerships Program	14.239	M-13-MC-53-0208	13,531			
Home Investment Partnerships Program	14.239	Program Income	33,022			
Total CFDA 14.239			431,902			3
Congressional Grants / Neighborhood Initiatives Grants	14.251	B-06-M-WA-0010	894,928			
CDBG/Section 108 Loan Guarantees	14.244	B-06-MC-53-0013	1,493,030			
Total Department of Housing and Urban Development:			3,970,131		3,970,131	4
<b>Department of Justice:</b>						
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2012-WE-AX-0023	87,540			
Butler of Vast Partnership Program	16.607	2011-BOEX-1105-6372	938			
Public Safety Partnership & Community Policing Grants	16.710	2010-CS-WX-0015	32,845			
Congressionally Recommended Awards	16.753	2009-D1-BK-0217	50,843			
Congressionally Recommended Awards	16.753	2010-DD-BX-0508	47,870			
Total CFDA 16.753			123,513			
Passed through Clark County: Drug Court Discretionary Grant Program	16.585	2010-DC-BX-0057		17,213		
Passed through Clark County: Violence Against Women Formula Grants	16.556	F-12-31103-073		9,371		
Passed through Clark County: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-0158		50,531		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0405		36,397		
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Program Income		561		
Total CFDA 16.738				93,509		3
Total Department of Justice:			305,286	120,393	425,629	
<b>Department of Transportation:</b>						
Airport Improvement Program	20.100	3-53-0135-006	9,971			
Airport Improvement Program	20.108	3-53-0139-008-2013	233,439			
Total CFDA 20.108			332,810			
Passed through Washington State Department of Transportation						
Highway Planning and Construction	20.205	HSPF-4242(025)		29,405		
Highway Planning and Construction	20.205	PCJMP-3005(230)		6,199		
Highway Planning and Construction	20.205	STPLU-4221(004)		3,364		
Highway Planning and Construction	20.205	CM-4401(009)		36		
Highway Planning and Construction	20.205	CM-6906(025)		18,494		
Highway Planning and Construction	20.205	CM-4451(013)		15,595		
Highway Planning and Construction	20.205	HSPF-0008(314)		16,496		
Highway Planning and Construction	20.205	HSPF-4254(020)		2,070		
Highway Planning and Construction	20.205	STPLU-4228(001)		86,654		
Highway Planning and Construction	20.205	CM-6906(041)		6,932		
Highway Planning and Construction	20.205	STPLU-4421(023)		908,678		
Highway Planning and Construction	20.205	CM-4451(012)		9,011		
Highway Planning and Construction	20.205	STPLU-4209(022)		69,255		
Highway Planning and Construction	20.205	STPLU-4256(025)		76,714		
Highway Planning and Construction	20.205	CM-1356(017)		164,077		
Highway Planning and Construction	20.205	STPLU-1350(017)		139		
Highway Planning and Construction	20.205	CM-1356(022)		107,854		
Total CFDA 20.205				1,518,960		
Passed through Washington Association of Sheriffs & Police Chiefs: State and Community Highway Safety	20.600	Traffic Safety Equipment Grant		799		
Passed through State of Washington Traffic Safety Commission: Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	DUI Patrol		6,927		
Passed through State of Washington Traffic Safety Commission: Occupant Protection Incentive Grants	20.602	Safety Bell Patrol		272		
Total Department of Transportation:			302,810	1,526,958	1,829,778	
<b>Department of Health and Human Services:</b>						
Passed through Oregon Health & Science University: Occupational Safety and Health Program	63.767	AI-BSD0000-IPD		1,523		
Total Department of Health and Human Services:				1,523	1,523	

**CITY OF VANCOUVER**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2013**

Table 20  
Page 2 of 2

<b>Department of Homeland Security:</b>						
Passed through Clark County: Non-Profit Security Program	97.008	UA10-170		679		6
Non-Profit Security Program	97.008	UA11-170		59,249		6
Total CFDA 97.008				60,928		
Passed through Cowlitz County Fire District 2: Port Security Grant Program	97.058	EMW-2011-PJ-K00274-S01		5,733		
Passed through Marikins Fire & Safety Association: Port Security Grant Program	97.056	2010-PU-10-0052		8,417		
Passed through Merchants Exchange of Portland: Port Security Grant Program	97.056	2009-PU-19-0050		2,238,567		
Total CFDA 97.056				2,251,107		
Passed through Clark County: Homeland Security Grant Program	97.067	EM00220057		33,744		
Passed through Washington State Military Department: Homeland Security Grant Program	97.067	E13-167		83,364		
Passed through Clark Regional Emergency Services Agency: Homeland Security Grant Program	97.067	E11-106		66,049		
Total CFDA 97.067				183,157		
Passed through Portland Office of Emergency Management: Metropolitan Medical Response System Grant Program	97.071	10-181		24,593		
Passed through Washington State Military Department: Butler Zone Protection Program (BZPP)	97.078	E11-274		1,385		
Assistance to Firefighters Grant	97.044	EMW-2010-FH-00962		800,167		
Assistance to Firefighters Grant	97.044	EMW-2011-FH-00144		80,000		
Assistance to Firefighters Grant	97.044	EMW-2012-FO-02951		237,400		
Total CFDA 97.044				1,107,567		
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2006-RF-00494		55,513		
Total Department of Homeland Security:			1,263,082	2,520,529	3,783,609	
<b>Department of Justice, Office of Community Oriented Policing Services (COPS):</b>						
ARRA - Public Safety Partnership & Community Policing Grants	16.710	2009-HJ-WX-00398		432,587		5
Total Department of Justice, Office of Community Oriented Policing Services (COPS):				432,587	432,587	
<b>Department of Justice:</b>						
Passed through Clark County: ARRA - Recovery Act-Edward Byrne Memorial JAG	16.804	2009-SB-89-1974		51,557		5
ARRA - Recovery Act-Edward Byrne Memorial JAG	16.804	Program Income		24		3
Total CFDA 16.804				51,581		
Total Department of Justice:				51,581	51,581	

**TOTAL FEDERAL EXPENDITURES** **\$ 12,046,689**

## Schedule of Federal Awards

This schedule contains information about expenditures of federal grant awards to help the reader understand the contributions the City receives from the Federal Government.

Schedule of Expenditures of Federal Awards (SEFA)

Table 20

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE/LOCAL FINANCIAL ASSISTANCE

- NOTE 1 BASIS OF ACCOUNTING**  
The Schedule of Financial Assistance is prepared on the same basis of accounting as the City's financial statements. The City uses the modified accrual basis of accounting.
- NOTE 2 PROGRAM COSTS**  
The amounts shown as current year expenditures represent only federal grant portions of the program costs. Entire program costs, including the City's portion may be more than shown.
- NOTE 3 PROGRAM INCOME**  
**Revolving Loan** - The City has a revolving loan program for low income housing. Under this federal grant, repayments to the City are considered program revenues (income) and loans of such funds to eligible recipients are considered expenditures.  
**Interest Earnings** - The City has awards under the Edward Byrne Memorial Justice Assistance Grant Program, where the City receives the full cash award at the beginning of the grant. Interest earned on the unspent portion of the award is considered program revenues (income) and are considered expenditures.
- NOTE 4 FEDERAL LOANS**  
The City was approved by the Department of Housing and Urban Development to receive a loan under the Community Development Block Grants (CDBG) - Section 108 Loan Guarantees program to be used in conjunction with the CDBG/Brownfields Economic Development Initiative (BEDI) grant. The amount listed loan includes proceeds received during the year. The liability for this loan is reported in the City's financial statements as a component of long-term debt.
- NOTE 5 AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009**  
The City has received Federal awards made under the Recovery Act which have been identified separately on the Schedule of Expenditures of Federal Awards (SEFA). These awards are entered by CFDA number and have included the prefix "ARRA" to identify the name of the Federal program.
- NOTE 6 NONCASH AWARDS - EQUIPMENT**  
The City received equipment and supplies that were purchased with federal Homeland Security funds by the City of Portland, Oregon. The amount reported on the schedule is the value of the property, on the date it was received by the City and priced by the City of Portland, Oregon.



## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

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Deputy Director of Quality Assurance  
Deputy Director of Communications  
Public Records Officer  
Main number  
Toll-free Citizen Hotline

Troy Kelley  
Doug Cochran  
Chuck Pfeil, CPA  
Kelly Collins, CPA  
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APPENDIX C

FORM OF LEGAL OPINION

September \_\_, 2014

City of Vancouver  
Vancouver, Washington

Piper Jaffray & Co.  
Seattle, Washington

Re:      City of Vancouver, Washington  
         Local Improvement District No. 545 Bonds, 2014 - \$ \_\_\_\_\_

Ladies and Gentlemen:

We have acted as bond counsel to the City of Vancouver, Washington (the "City"), and have examined a certified transcript of the proceedings taken in the matter of the issuance by the City of its Local Improvement District No. 545 Bonds, 2014 (the "Bonds"), dated September \_\_, 2014, in the aggregate principal amount of \$ \_\_\_\_\_, issued for the purpose of providing permanent financing for the costs of certain improvements within Local Improvement District No. 545 and the costs of issuing the Bonds. The Bonds are issued pursuant to Ordinance No. M-\_\_\_\_\_ adopted by the City Council on September 8, 2014 (the "Bond Ordinance"). Capitalized terms used in this opinion which are not otherwise defined shall have the meanings given to such terms in the Bond Ordinance.

The Bonds are subject to redemption prior to maturity as stated in the Bond Ordinance.

Regarding questions of fact material to our opinion, we have relied on representations of the City in the Bond Ordinance and in the certified proceedings and on other certifications of public officials and others furnished to us without undertaking to verify the same by independent investigation.

Based on the foregoing, we are of the opinion that, under existing law:

1.        The Bonds have been legally issued, the Guaranty Fund of the City has been established by law, and the principal of and interest on the Bonds are payable out of valid unpaid assessments and the money in the Bond Fund at least equal to the principal amount of the Bonds and out of assets now in or to be paid into the Guaranty Fund, except to the extent that the enforcement of the rights and remedies of any owner of the Bonds may be limited by laws relating to bankruptcy or reorganization or other similar laws of general application affecting the rights of creditors.

2.        Interest on the Bonds is excludable from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; however, interest on the Bonds is taken into account in determining adjusted current earnings for the purpose of computing the alternative minimum tax imposed on certain corporations. The opinion set forth in the preceding sentence is subject to the condition that the City comply with all requirements of the Internal Revenue Code of 1986, as amended (the "Code"), that must be satisfied subsequent to the issuance of the Bonds in order that the interest thereon be, and continue to be, excludable from gross income for federal income tax purposes. The City has covenanted to comply with all applicable requirements. Failure to comply with certain of such covenants may

cause interest on the Bonds to be included in gross income for federal income tax purposes retroactively to the date of issuance of the Bonds.

The City has designated the Bonds as “qualified tax-exempt obligations” within the meaning of Section 265(b)(3) of the Code.

Except as expressly stated above, we express no opinion regarding any other federal or state income tax consequences of acquiring, carrying, owning or disposing of the Bonds. Owners of the Bonds should consult their tax advisors regarding the applicability of any collateral tax consequences of owning the Bonds, which may include original issue discount, original issue premium, purchase at a market discount or at a premium, taxation upon sale, redemption or other disposition, and various withholding requirements.

This opinion is given as of the date hereof, and we assume no obligation to update, revise or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

Very truly yours,

K&L GATES LLP

## APPENDIX D

### DTC AND BOOK-ENTRY SYSTEM

*The information in this section concerning the Depository Trust Company, New York, New York ("DTC") and DTC's book-entry system has been obtained from sources that the City believes to be reliable, but the City takes no responsibility for the accuracy thereof. Beneficial Owners (as hereinafter defined) should therefore confirm the following with DTC or the Participants (as hereinafter defined). For purposes of this section, references to the Issuer mean the City, and references to Agent mean the Bond Registrar. For the purposes of this Official Statement, the term "Beneficial Owner" includes the person for whom the Participant acquires an interest in the Bonds.*

1. The Depository Trust Company ("DTC"), New York, NY, will act as securities depository for the securities (the "Bonds"). The Bonds will be issued as fully-registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Bond certificate will be issued for the Bonds, in the aggregate principal amount of such issue, and will be deposited with DTC.
2. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing services. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, and trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has Standard & Poor's highest rating: AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at [www.dtcc.com](http://www.dtcc.com).
3. Purchases of the Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in the Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.
4. To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co. or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners.



The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. When notices are given, they will be sent by the Bond Registrar to DTC only. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time.
6. Redemption notices will be sent to DTC. If less than all of the Bonds are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.
7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the City as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).
8. Redemption proceeds, distributions, and dividend payments on the Bonds will be made to Cede & Co. or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the City or the Bond Registrar, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Bond Registrar, or the City, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or any other nominee as may be requested by an authorized representative of DTC) is the responsibility of the City or the Bond Registrar, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.
9. DTC may discontinue providing its services as securities depository with respect to the Bonds at any time by giving reasonable notice to the City and the Bond Registrar. Under such circumstances, in the event that a successor securities depository is not obtained, Bond certificates are required to be printed and delivered.
10. Issuer may decide to discontinue use of the system of the book-entry transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.
11. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that Issuer believes to be reliable, but Issuer takes no responsibility for the accuracy thereof.



August 29, 2014

Lindsay Sovde  
Piper Jaffray & Co.  
1420 Fifth Avenue, Suite 4300  
Seattle, Washington 98101

Re: City of Vancouver, Washington  
Local Improvement District No. 545 Bonds, 2014  
Preliminary Official Statement

Dear Ms. Sovde:

Piper Jaffray & Co. is serving as underwriter on the above captioned issue. As Treasurer for City of Vancouver (the "Issuer"), I hereby certify as follows:

- a) To the best of my knowledge and belief, after due review, the Preliminary Official Statement, except for matters relating to DTC, as of the date hereof does not contain any untrue statement of a material fact or omit any statement or information which is necessary to make the statements therein, in the light of the circumstances under which made, not misleading;
- b) The copy of the Preliminary Official Statement attached hereto is hereby "deemed final" (except for the omission of the following information: offering price(s), interest rate(s), selling compensation, aggregate principal amount, principal amount per maturity, delivery dates, ratings, other terms of the securities depending on such matters), for purposes of Securities and Exchange Commission Rule 15c2-12(b)(1); and
- c) Piper Jaffray & Co. is authorized to distribute and otherwise utilize the Preliminary Official Statement in connection with the marketing of the Bonds.

Sincerely,

Carrie Lewellen  
Treasurer

September 9, 2014

Mr. Eric Holmes, City Manager  
City of Vancouver  
P.O. Box 1995  
Vancouver, Washington 98668

Re: City of Vancouver, Washington  
\$311,834 Local Improvement District No. 545 Bonds, 2014

Dear Mr. Holmes:

Piper Jaffray & Co. (the "Underwriter") offers to enter into this purchase agreement (the "Purchase Agreement") with the City of Vancouver, Washington (the "Issuer"). Each of the Underwriter and the Issuer may be referred to herein as a "Party" or collectively as the "Parties."

This offer is contingent upon acceptance by the Issuer by execution and delivery of this Purchase Agreement to the Underwriter at or prior to 11:59 p.m. Pacific Time on the date hereof, by means of hand delivery, facsimile or other secure electronic transmission, such as a PDF file. Upon execution of this Purchase Agreement by the Parties, this Purchase Agreement will constitute a binding agreement between the Issuer and the Underwriter.

Capitalized terms in this Purchase Agreement that are not otherwise defined herein shall have the meanings given to such terms in the Bond Ordinance as defined below:

1. Authorization and Documents

The issuance, sale and delivery of the Bonds (as defined below) shall be authorized by Ordinance No. M-4089 (the "Bond Ordinance"), passed by the City Council of the Issuer on September 8, 2014. The transaction at which the Bonds are delivered by the Issuer to the Underwriter and paid for by the Underwriter is referred to herein as the "Closing" and the date of such transaction, the "Closing Date."

2. Purchase and Sale

Subject to the terms and conditions of this Purchase Agreement, the Underwriter hereby agrees to purchase from the Issuer for offering to the public and the Issuer hereby agrees to sell to the Underwriter all, but not less than all of the \$311,834 aggregate principal amount of Local Improvement District No. 545 Bonds, 2014 (the "Bonds"). The Bonds shall be dated, shall mature, shall bear interest, shall be payable, and shall have redemption provisions and other terms, all as set forth in Exhibit C

attached hereto, which by this reference is incorporated herein. The Underwriter's purchase price for the Bonds also is set forth in Exhibit C.

3. Fiscal Agent

The fiscal agent of the State of Washington shall be the fiscal agent for the Bonds, serving as registrar, authenticating agent and paying agent (the "Bond Registrar"). The Bonds shall be payable and shall be secured as provided in the Bond Ordinance and as described in the document entitled Preliminary Official Statement, which is dated August 29, 2014 and which describes the Issuer and the Bonds (together with all appendices or exhibits, any materials incorporated by reference therein and any amendments or supplements thereto, the "POS").

4. Offering

The Underwriter agrees to make a *bona fide* public offering of all the Bonds, at prices not in excess of the initial public offering prices or at yields not lower than the initial yields as set forth in Exhibit C attached hereto. The Underwriter may change the initial offering price or prices as it deems necessary in connection with the offering of the Bonds without any requirement of prior notice, and may offer and sell the Bonds to certain institutions at prices lower than those stated in the Final Official Statement (as defined below).

5. Official Statement

- a) The Issuer has ratified and "deemed final" the POS for purposes of the Rule. The Issuer approves and ratifies the use and distribution by the Underwriter of the POS in connection with the public offering for sale of the Bonds by the Underwriter.
- b) The final official statement, dated the date of this Purchase Agreement and delivered as provided in this subparagraph (b), shall be substantially in the form of the POS with only such changes permitted by the Rule as shall have been reviewed by the Underwriter (such final official statement, incorporating such changes, if any, together with all appendices or exhibits, any materials incorporated by reference therein and any amendments or supplements thereto shall be referred to herein as the "Final Official Statement"). The Issuer shall cooperate with the Underwriter in the preparation of the Final Official Statement for delivery within seven (7) business days after the date hereof and, in any event, for delivery in sufficient time to accompany any order confirmation from the Underwriter to its customers, and in sufficient time to permit the Underwriter to comply with the provisions of the Rule and with all applicable rules of the MSRB. The Underwriter agrees to file the Final Official Statement with the MSRB or its designee (including EMMA).

- c) The Issuer will not amend or supplement the Final Official Statement without the consent of the Underwriter. The Issuer agrees to notify the Underwriter promptly if, on or prior to the 25<sup>th</sup> day after the End of the Underwriting Period (as defined below), any event shall occur, or information shall come to the attention of the Issuer, that would cause the Final Official Statement (whether or not previously supplemented or amended), as of its date, to contain any untrue statement of a material fact or to omit to state a material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading. If, in the opinion of the Underwriter, such event requires the preparation and distribution of a supplement or amendment to the Final Official Statement, the Issuer at its expense and with Underwriter's assistance, shall amend or supplement the Final Official Statement in a form and manner approved by the Underwriter and will provide such number of copies of the supplement or amendment to the Final Official Statement, as the Underwriter may reasonably request. For purposes of this Purchase Agreement, the "End of the Underwriting Period" shall occur on the Closing Date.

6. Representations, Warranties and Covenants

The Issuer represents, warrants and covenants to the Underwriter that as of the date hereof and as of the Closing Date:

- a) The Issuer is a municipal corporation duly organized and validly existing under the laws and Constitution of the State of Washington;
- b) The Issuer has duly passed the Bond Ordinance and it is a valid, legal and binding ordinance of the Issuer;
- c) The Issuer is duly authorized and has full legal right, power, and authority to issue, sell and deliver the Bonds and perform its obligations under the Documents;
- d) The Bond Ordinance is in full force and effect and has not been superseded, rescinded or amended;
- e) The Issuer has full legal right, power and authority to and will apply or cause to be applied the proceeds of the Bonds as described in the Bond Ordinance;
- f) The execution of and performance by the Issuer of its obligations under the Documents will not cause the Issuer to be (i) in violation of any constitutional provision, law, court decree, administrative regulation or judgment or (ii) in material default under any loan agreement, indenture, bond, note, resolution or other material agreement or instrument to which the Issuer is a party or to which the Issuer or any of its properties or assets is otherwise subject;

City of Vancouver, Washington  
Local Improvement District No. 545 Bonds, 2014  
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- g) All governmental approvals or authorizations required to be obtained by the Issuer prior to the Closing Date in connection with the issuance and delivery of the Bonds or the performance by the Issuer of its obligations under the Documents have been or will be obtained prior to Closing;
- h) No filing or registration of the Bond Ordinance or other instrument or financing statement is required to be made to create, protect or preserve the pledge of assessment revenues under the Bond Ordinance or is required for the validity and enforceability of the Bond Ordinance;
- i) As of the Closing, the Bonds will be legal, valid and binding obligations of the Issuer, and, subject only to the laws of bankruptcy and insolvency, will be enforceable in accordance with their terms and will be in full force and effect;
- j) Except as described in the Final Official Statement there is no action, suit, proceeding, inquiry or investigation before or by any court, governmental agency, public board or body pending or, to the knowledge of the Issuer, threatened against the Issuer, (i) in any way questioning the legal existence of the Issuer or the titles of the officers of the Issuer to their respective offices; (ii) in any way affecting or contesting or seeking to prohibit, restrain or enjoin the issuance or delivery of the Bonds; (iii) wherein an unfavorable decision, ruling, or finding would have a material adverse effect on the collection and application of assessment revenues for the payment of the Bonds, the financial condition of the Issuer, or would have an adverse effect on the validity or enforceability of the Bonds or the Bond Ordinance, or which would in any way adversely affect the exclusion of interest on the Bonds from gross income for federal income tax purposes; (iv) contesting the completeness or accuracy of the POS or the Final Official Statement; or (v) to the actual knowledge of the Issuer, there is no reasonable basis for any action, proceeding, inquiry or investigation of the nature described in the foregoing clauses (i) through (iv);
- k) The financial statements of the Issuer contained in the Final Official Statement fairly present the financial position of the Issuer as of the dates and for the periods therein set forth in accordance with the accounting standards applicable to the Issuer, and since the date thereof, and except as otherwise disclosed in the Final Official Statement, there has been no material adverse change in the financial position of the Issuer;
- l) The Issuer understands and acknowledges that the ultimate responsibility for the POS and the Final Official Statement with respect to content, accuracy and completeness is the responsibility of the Issuer as an issuer of municipal securities. The Issuer hereby represents and warrants to the Underwriter that the POS did not, as of its date, and the Final Official Statement will not, as of its date and at the Closing Date, contain any untrue statement of material fact nor

omit any statement or information which is necessary to make the statements therein, in light of the circumstances under which they were made, not misleading; provided, however, that no representation or warranty is made with respect to information within the POS or the Final Official Statement relating to the Depository Trust Company ("DTC"), DTC's book-entry system, the Underwriter;

- m) The aggregate principal amount of the Bonds is less than \$1 million, therefore the issuance of the Bonds does not constitute an "Offering" under Rule 15c2-12 (the "Rule"). Consequently, the Issuer does not undertake to provide financial information or operating data or notices of material events with respect to the Bonds pursuant to the Rule.
- n) The Issuer shall not knowingly take or omit to take any action that, under existing law, may adversely affect the exclusion from gross income for federal income tax purposes of the interest on the Bonds.

7. Representations and Warranties of the Underwriter

The Underwriter hereby agrees with, and makes the following representations and warranties to, the Issuer, as of the date hereof and as of the Closing Date, which representations and warranties shall survive the Closing:

- a) The Underwriter is an entity duly organized, validly existing and in good standing under the laws of the jurisdiction of its organization.
- b) This Purchase Agreement has been duly authorized, executed and delivered by the Underwriter and, assuming the due authorization, execution and delivery by the Issuer, is the legal, valid and binding obligation of the Underwriter enforceable in accordance with its terms, except as the enforceability of this Purchase Agreement may be limited by application of Creditors' Rights Laws. The term "Creditors' Rights Laws" shall mean limitations on enforceability as may result from bankruptcy, insolvency, reorganization, moratorium and other similar laws affecting creditors' rights generally from time to time in effect and from the application of general principles of equity and from public policy limitations on the exercise of any rights to indemnification and contribution.
- c) The Underwriter represents that it is licensed by and registered with the Financial Industry Regulatory Authority as a broker-dealer and the MSRB as a municipal securities dealer.

8. Termination

The Underwriter may terminate its obligation under this Purchase Agreement, without liability therefor, by notifying the Issuer of its election to do so in writing if, after the execution of this Purchase Agreement and prior to the Closing, any one or more of the following events shall have occurred and such event, in the reasonable opinion of the Underwriter (i) would materially and adversely affect the marketability of the Bonds or the prices or yields of the Bonds as set forth in Exhibit C, or (ii) would materially and adversely affect the Underwriter's ability to enforce contracts for the sale of the Bonds (each, a "Termination Event"):

- a) A material disruption in commercial banking or securities settlement or clearance services; or
- b) The United States shall have become engaged in hostilities or existing hostilities shall have escalated or a national emergency or other national or international calamity, including but not limited to terrorist attack(s) or other event; or
- c) A general suspension of trading or other material restrictions not in force as of the date of this Purchase Agreement on the New York Stock Exchange or other national securities exchange; or
- d) Declaration of a general banking moratorium by the United States, New York State or Washington State authorities; or
- e) An actual or imminent default or moratorium in respect of payment of any United States Treasury bills, bonds or notes; or
- f) Any downgrade of the credit rating of the United States of America; or
- g) Legislation shall have been enacted by the Congress of the United States or the legislature of the State or shall have been favorably reported out of committee of either body or be pending in committee of either body, or shall have been recommended to the Congress for passage by the President of the United States or a member of the President's Cabinet, or a decision shall have been rendered by a court of the United States or the State or the Tax Court of the United States, or a ruling, resolution, regulation or temporary regulation, release or announcement shall have been made or shall have been proposed to be made by the Treasury Department of the United States or the Internal Revenue Service, or other federal or state authority with appropriate jurisdiction, with respect to federal or state taxation upon interest received on obligations of the general character of the Bonds; or
- h) Legislation shall hereafter be enacted, or actively considered for enactment, or a decision by a court of the United States shall hereafter be rendered, or a ruling,



stop order or regulation by the SEC or other governmental agency having jurisdiction of the subject matter shall hereafter be made, the effect of which is or would be that the offering and sale of the Bonds would be illegal or that:

- i) The Bonds are not exempt from the registration, qualification or similar requirements of the Securities Act of 1933, as amended and as then in effect (the "33 Act") or distribution of the Bonds, as contemplated herein or in the Final Official Statement, is in violation of or not exempt from the registration, qualification or other requirements of the 33 Act, as amended and as then in effect, or the Securities Exchange Act of 1934, as amended and then in effect (the "34 Act") or the Investment Company Act of 1940, as amended and then in effect (the "Investment Company Act") or, in each case, the rules or regulations promulgated thereunder as then in effect; or
- ii) The Bond Ordinance is not exempt from the registration, qualification or other requirements of the Trust Indenture Act of 1939, as amended and as then in effect (the "Trust Indenture Act"); or
- iii) This Purchase Agreement is subject to the Investment Company Act or requires any registration under the Investment Company Act; or
- i) Any litigation, except as described in the Final Official Statement, shall be instituted or pending at Closing to restrain or enjoin the authorization, issuance, execution, sale or delivery of the Bonds or the execution and delivery of any of the Documents, or in any way contesting or affecting any authority for or the validity or enforceability of the Bonds, the Bond Ordinance or any of the other Documents, any moneys or securities provided for the payment of the Bonds or the existence of the Issuer or the powers of the Issuer with respect to the Bonds; or
- j) Any legislation, ordinance, rule or regulation shall be enacted by any governmental body, board, department or agency of Washington State or of the United States, or a decision by any court of competent jurisdiction within Washington State or any court of the United States shall be rendered materially affecting the Issuer or the Bonds; or
- k) There shall have been established any new restrictions on transactions in securities materially affecting the free market for securities or the extension of credit by, or the charge to the net capital requirements of the Underwriter, including without limitation, the fixing of minimum or maximum prices for trading or maximum ranges of prices, by any exchange, the SEC, any other federal or state agency or the Congress of the United States, or by Executive Order; or

- l) Any event or circumstance shall exist that either makes untrue or incorrect in any material respect any statement or information in the Official Statement (other than any statement provided by the Underwriter) or is not reflected in the Official Statement but should be reflected therein in order to make the statements therein, in the light of the circumstances under which they were made, not misleading and, in either such event, the Issuer refuses to permit the Official Statement to be supplemented to supply such statement or information, or the effect of the Official Statement as so supplemented is to materially adversely affect the market price or marketability of the Bonds or the ability of the Underwriter to enforce contracts for the sale of the Bonds; or
- m) Any rating on securities of the Issuer which are secured by a pledge on a parity with the Bonds is reduced or withdrawn or placed on credit watch with negative outlook by any major credit rating agency (including any rating to be accorded the Bonds).

9. Closing; Conditions of Closing

The Closing shall occur on such date and at such time and place as is set forth in Exhibit C or otherwise agreed between the Issuer and the Underwriter, and subject to the satisfaction of the terms and conditions of this Purchase Agreement. At Closing, the following shall occur: the Issuer will deliver the duly executed Bonds or cause to be delivered to the Bond Registrar for re-delivery through Fast Automated Transfer System to DTC and will deliver or cause to be delivered to the Underwriter the Bond Ordinance; the Underwriter will accept such delivery and pay the purchase price of the Bonds as set forth in Exhibit C hereof in same day funds. The Issuer shall cause the applicable CUSIP identification numbers to be printed on the Bonds of each maturity, but neither the failure to print such number on any such Bond nor any error with respect thereto shall constitute cause for a failure or refusal by the Underwriter to accept delivery of and to pay for the Bonds. The Bonds shall be prepared and delivered to the Bond Registrar at or prior to the Closing Date.

In addition to the other requirements of this Purchase Agreement, Underwriter's obligations hereunder are subject to and conditioned upon the Underwriter's receipt, at or prior to the Closing Date, the Documents each item listed in Exhibit B attached hereto and incorporated herein.

10. Fees and Expenses

The Underwriter shall be under no obligation to pay, and the Issuer shall pay from available funds or direct the Bond Registrar under the Bond Ordinance to pay from the proceeds of the Bonds (to the extent permitted under applicable law) or from other funds of the Issuer, all expenses that are incidental to the performance of the Issuer's obligations under this Agreement, including but not limited to: all expenses in connection with the printing of the POS, the Final Official Statement and any amendment or supplement to either; all expenses in connection with the printing, issuance and delivery of the Bonds; the fees and expenses of Bond Counsel; and all other consultants; the fees and disbursements of the Bond Registrar and any refunding trustee; all expenses in connection with obtaining a rating or ratings for the Bonds; all expenses of the Issuer in connection with the preparation, printing, execution and delivery of the Bonds; the Issuer's administrative fees; and all other expenses and costs of the Issuer incident to its obligations in connection with the authorization, issuance, sale and distribution of the Bonds. Unless the Issuer and the Underwriter otherwise agree, the Issuer shall pay for all incidental costs (including, but not limited to, transportation, lodging, meals and entertainment of Issuer personnel) incurred by or on behalf of the Issuer in connection with the marketing, issuance and delivery of the Bonds.

The Underwriter shall pay the costs of qualifying the Bonds for sale in the various states chosen by the Underwriter, all advertising expenses in connection with the public offering of the Bonds, the fees and disbursements of Underwriter's Counsel, if any and all other expenses incurred by the Underwriter in connection with the public offering and distribution of the Bonds.

11. Miscellaneous

- a) All matters relating to the Purchase Agreement shall be governed by the laws of the State of Washington.
- b) The Issuer acknowledges and agrees that:
  - i) The primary role of the Underwriter is to purchase securities, for resale to investors, in an arm's-length commercial transaction between the Issuer and the Underwriter and that the Underwriter has financial and other interests that differ from those of the Issuer;
  - ii) The Underwriter is not acting as a municipal advisor, financial advisor, or fiduciary to the Issuer and has not assumed any advisory or fiduciary responsibility to the Issuer with respect to the transaction contemplated hereby and the discussions, undertakings and procedures leading thereto, irrespective of whether the Underwriter has provided or is currently providing other services to the Issuer on other matters;

- iii) The only obligations the Underwriter has to the Issuer with respect to the Bonds are expressly set forth in this Purchase Agreement and shall also include those contractual duties implied under Washington law, e.g. a duty of good faith and fair dealing, and required under applicable federal and state securities laws and regulations; and
- iv) To the extent it deems appropriate, the Issuer has consulted its own financial and/or municipal, legal, accounting, tax and other advisors, as applicable.
- c) This Purchase Agreement is intended to benefit only the parties hereto. All representations and warranties and agreements of the Issuer in this Purchase Agreement shall remain operative and in full force and effect, regardless of (i) any investigation made by or on behalf of the Underwriter, (ii) delivery of and payment for the Bonds hereunder, or (iii) any termination of this Purchase Agreement. If the Issuer fails to satisfy any of the foregoing conditions or covenants, or if the Underwriter's obligations are terminated for any reason permitted under this Purchase Agreement, then neither the Underwriter nor the Issuer shall have any further obligations under this Purchase Agreement, except that any expenses incurred shall be borne in accordance with the Fees and Expenses section hereof.
- d) Any notice or other communication to be given to the Issuer by the Underwriter under this Purchase Agreement may be given by delivering the same in writing to the Treasurer or other authorized official of the Issuer at 415 W. 6<sup>th</sup> Street, Vancouver, Washington 98668; and any notice or other communication to be given to the Underwriter by the Issuer under this Purchase Agreement may be given by delivering the same in writing to the attention of the officer of the Underwriter executing this Purchase Agreement at Piper Jaffray & Co., 1420 Fifth Avenue, Suite 4300, Seattle, Washington, 98101. Written communications may be delivered by electronic means.
- e) This Purchase Agreement may be executed in any number of counterparts, all of which shall be one and the same instrument, and either Party hereto may execute this Purchase Agreement by signing any such counterpart.
- f) This Purchase Agreement, including all documents incorporated herein by reference, constitutes the entire agreement between and among the Parties, supersedes any other representations, understandings or communications between the Parties or their representatives, and may be amended only in a writing signed by both Parties. This Purchase Agreement may not be changed or terminated orally. This Purchase Agreement is intended solely for the benefit of the Parties (including any successors and assigns thereof but not any holder

City of Vancouver, Washington  
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of any Bonds). No other person shall acquire or have any rights hereunder or  
by virtue hereof.

Respectfully submitted,

PIPER JAFFRAY & CO.

By: Lindsay A. Sovde  
Lindsay A. Sovde, Managing Director

Accepted September 9, 2014

CITY OF VANCOUVER, WASHINGTON  
By: Eric Holmes  
Eric Holmes, City Manager

3:45 pm  
Time Signed

EXHIBIT A  
FINAL PRICING NUMBERS

SOURCES AND USES OF FUNDS

CITY OF VANCOUVER  
Local Improvement District No. 545 Bonds, 2014  
Revised Final Numbers

Dated Date	09/23/2014
Delivery Date	09/23/2014

Sources:

Bond Proceeds:	
Par Amount	311,834.00
	<hr/>
	311,834.00
	<hr/>

Uses:

Project Fund Deposits:	
LID Fund	209,769.18
Bond Fund	<hr/> 22,816.42
	232,585.60
<hr/>	
Other Fund Deposits:	
Guaranty Fund	31,183.40
<hr/>	
Delivery Date Expenses:	
Cost of Issuance	33,065.00
Underwriter's Discount	<hr/> 15,000.00
	48,065.00
	<hr/>
	311,834.00
	<hr/>

# BOND PRICING

## CITY OF VANCOUVER Local Improvement District No. 545 Bonds, 2014 Revised Final Numbers

Bond Component	Maturity Date	Amount	Rate	Yield	Price	Call Date for Arb Yield	Call Price for Arb Yield
Term bond due 2020:							
	09/01/2015	16,834	3.000%	3.000%	100.000	-	-
	09/01/2016	20,000	3.000%	3.000%	100.000	-	-
	09/01/2017	20,000	3.000%	3.000%	100.000	-	-
	09/01/2018	15,000	3.000%	3.000%	100.000	-	-
	09/01/2019	15,000	3.000%	3.000%	100.000	-	-
	09/01/2020	15,000	3.000%	3.000%	100.000	-	-
		<u>101,834</u>					
Term bond due 2027:							
	09/01/2021	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2022	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2023	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2024	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2025	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2026	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2027	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
		<u>105,000</u>					
Term bond due 2034:							
	09/01/2028	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2029	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2030	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2031	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2032	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2033	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2034	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
		<u>105,000</u>					
		<u>311,834</u>					

Dated Date	09/23/2014	
Delivery Date	09/23/2014	
First Coupon	09/01/2015	
Par Amount	311,834.00	
Original Issue Discount	-	
Production	311,834.00	100.000000%
Underwriter's Discount	-15,000.00	-4.810252%
Purchase Price	296,834.00	95.189748%
Accrued Interest	-	
Net Proceeds	296,834.00	

# BOND DEBT SERVICE

## CITY OF VANCOUVER Local Improvement District No. 545 Bonds, 2014 Revised Final Numbers

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/01/2015	16,834	3.000%	11,247.91	28,081.91	28,081.91
09/01/2016	20,000	3.000%	11,475.00	31,475.00	31,475.00
09/01/2017	20,000	3.000%	10,875.00	30,875.00	30,875.00
09/01/2018	15,000	3.000%	10,275.00	25,275.00	25,275.00
09/01/2019	15,000	3.000%	9,825.00	24,825.00	24,825.00
09/01/2020	15,000	3.000%	9,375.00	24,375.00	24,375.00
09/01/2021	15,000	4.000%	8,925.00	23,925.00	23,925.00
09/01/2022	15,000	4.000%	8,325.00	23,325.00	23,325.00
09/01/2023	15,000	4.000%	7,725.00	22,725.00	22,725.00
09/01/2024	15,000	4.000%	7,125.00	22,125.00	22,125.00
09/01/2025	15,000	4.000%	6,525.00	21,525.00	21,525.00
09/01/2026	15,000	4.000%	5,925.00	20,925.00	20,925.00
09/01/2027	15,000	4.000%	5,325.00	20,325.00	20,325.00
09/01/2028	15,000	4.500%	4,725.00	19,725.00	19,725.00
09/01/2029	15,000	4.500%	4,050.00	19,050.00	19,050.00
09/01/2030	15,000	4.500%	3,375.00	18,375.00	18,375.00
09/01/2031	15,000	4.500%	2,700.00	17,700.00	17,700.00
09/01/2032	15,000	4.500%	2,025.00	17,025.00	17,025.00
09/01/2033	15,000	4.500%	1,350.00	16,350.00	16,350.00
09/01/2034	15,000	4.500%	675.00	15,675.00	15,675.00
	311,834		131,847.91	443,681.91	443,681.91



EXHIBIT B  
CLOSING DOCUMENTS

Issuer's Closing Documents

At Closing, Issuer shall provide the following:

- a) Copies of the Bond Ordinance and the Blanket Issuer Letter of Representation;
- b) The approving opinion of Bond Counsel dated as of the Closing Date and addressed to the Issuer, substantially in the form set forth in Appendix A to the Final Official Statement and a letter addressed to the Underwriter to the effect that the Underwriter may rely upon such opinion as if it were addressed to the Underwriter; and
- c) The Issuer has designated the Bonds as "qualified tax-exempt obligations" for banks, thrift institutions and other financial institutions, as defined in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.
- d) Evidence of the following:

Designation of the Bonds as "qualified tax-exempt obligations" for banks, thrift institutions and other financial institutions, as defined in Section 265(b)(3) of the Internal Revenue Code of 1986, as amended.
- e) A copy of completed IRS Form 8038-G;
- f) The following certifications, which may be combined, executed by an authorized officer of the Issuer and dated as of the Closing Date, to the effect that:
  - i) The representations, warranties and covenants of the Issuer contained herein and in the Bond Ordinance are true and correct in all material respects on and as of the Closing Date with the same effect as if made on the Closing Date;
  - ii) No litigation or other proceedings are pending or, to the knowledge of the Issuer, threatened in any court in any way (a) affecting the position or title of the authorized officers of the Issuer, or (b) seeking to restrain or to enjoin the authorization, issuance, sale or delivery of, or security for, any of the Bonds, or (c) contesting or affecting the validity or enforceability of the Bonds, the Bond Ordinance, this Purchase Agreement, or (d) contesting the completeness or accuracy of the POS or the Final Official Statement, or (e) contesting the powers or authority of the Issuer with respect to the Bonds, the Bond Ordinance or this Purchase Agreement, or (f) materially affecting the finances of the Issuer. For the purpose of this subparagraph, the Issuer may rely upon a certificate of the Issuer's legal counsel with respect to the legal matters set forth therein; and
  - iii) No event affecting the Issuer has occurred since the date of the Final Official Statement which should be disclosed in the Final Official Statement for the

purpose for which it is to be used or which is necessary to disclose therein in order to make the statements therein not misleading, and the Final Official Statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading; provided, however, that no representation or warranty is made with respect to information within the Final Official Statement relating to DTC, DTC's book-entry system, the Underwriter;

- g) Such additional certificates, instruments or opinions or other evidence as the Underwriter or Bond Counsel may deem reasonably necessary or desirable to evidence the due authorization, issuance, execution, authentication and delivery of the Bonds, the truth and accuracy as of the time of the Closing of the representations and warranties contained in this Purchase Agreement, and the conformity of the Bonds and Bond Ordinance with the terms thereof as summarized in the POS and the Final Official Statement, and to cover such other matters as the Underwriter or Bond Counsel reasonably requests.

#### **Underwriter's Closing Documents**

At Closing, Underwriter shall deliver or cause to be delivered to the Issuer or Bond Counsel a receipt for the Bonds including therein a representation that all closing conditions set forth in this Purchase Agreement have been provided to the satisfaction of the Underwriter or waived by it. The Underwriter shall also execute and deliver on the Closing Date an issue price or similar certificate in form and substance reasonably satisfactory to the Issuer, Bond Counsel and the Underwriter.

EXHIBIT C  
DESCRIPTION OF THE BONDS

- (a) Principal Amount: \$311,834
- (b) Purchase Price: \$296,834 (\$95.189748 per \$100), representing an underwriter's discount of \$15,000.
- (c) Denominations: \$5,000 or any integral multiple thereof, except for one Bond in the amount of \$6,834.
- (d) Form: Registered; Book-entry only.
- (e) Interest Payment Dates: Annually on each September 1, commencing September 1, 2015.
- (f) Maturity, Interest Rates and Estimated Redemption Schedule: The Bonds shall mature on September 1, 2036 and bear interest as follows:

Estimated Redemption Date September 1	Estimated Amount	Interest Rate	Yield	CUSIP No.
2015-2020	101,834	3.00%	3.00%	921646AA3
2021-2027	105,000	4.00%	4.00%	921646AB1
2028-2034	105,000	4.50%	4.50%	921646AC9

- (g) Redemption: The Bonds may be redeemed on any interest payment date (i.e., any September 1). The Bonds will be redeemed at par in order of their CUSIP numbers from lowest to highest (as indicated on the inside front cover of the Final Official Statement) if sufficient Assessment payments are available in the City's LID Fund 250 over and above the amount necessary to pay interest currently due on all outstanding Bonds. All Bonds so redeemed will be canceled.
- (h) Dated Date: Date of Delivery, expected to be September 23, 2014.
- (i) Offer Expires: 11:59 p.m. Pacific Time, September 9, 2014.
- (j) Bond Counsel: K&L Gates LLP.
- (k) Closing: Via conference call initiated by Bond Counsel on September 23, 2014, at 9:00 a.m. Pacific Time.

(l) Delivery:

To the Bond Registrar on behalf of DTC by Fast  
Automated Securities Transfer.

**NEW ISSUE  
BOOK-ENTRY ONLY**

**NON-RATED  
BANK QUALIFIED**

*In the opinion of K&L Gates LLP, Bond Counsel, assuming compliance with certain covenants of the City, interest on the Bonds is excludable from gross income for federal income tax purposes under existing law. Interest on the Bonds is not an item of tax preference for purposes of either individual or corporate alternative minimum tax. Interest on the Bonds may be indirectly subject to corporate alternative minimum tax and certain other taxes imposed on certain corporations. The City has designated the Bonds as "qualified tax-exempt obligations" for purposes of Section 265(b)(3)(B) of the Internal Revenue Code of 1986, as amended (the "Code"). See "TAX MATTERS" herein for a discussion of the opinion of Bond Counsel.*

**CITY OF VANCOUVER, WASHINGTON**

**\$311,834**

**LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS, 2014**

**DATED: Date of Initial Delivery**

**DUE: September 1, 2036**

The City of Vancouver, Washington (the "City"), is issuing its Local Improvement District No. 545 Bonds, 2014 (the "Bonds") in fully registered form under a book-entry only system, registered in the name of Cede & Co. as bondowner and nominee for DTC. DTC will act as initial securities depository for the Bonds. Individual purchases of the Bonds will be made in book-entry form in the denomination of \$5,000 or any integral multiple thereof, except for one Bond in the amount of \$6,834. Purchasers will not receive certificates representing their interest in the Bonds purchased. Interest on the Bonds at the rates shown on the inside front cover will be paid annually on each September 1, beginning September 1, 2015, to and including the maturity date or earlier redemption date of the Bonds. The principal of and interest on the Bonds are payable by the fiscal agent of the State of Washington, currently The Bank of New York Mellon (the "Bond Registrar"), to DTC, which is obligated in turn to remit such payments to its participants for subsequent disbursement to beneficial owners of the Bonds, as described in "DESCRIPTION OF THE BONDS—Book-Entry Transfer System" and in APPENDIX D.

The Bonds are being issued to provide long-term financing for the costs of street safety improvements at four rail crossings (the "Project") within Local Improvement District No. 545 of the City ("LID 545"), including (i) paying costs of the Project, as described herein under "LOCAL IMPROVEMENT DISTRICT NO. 545—LID 545," (ii) making a deposit to the City's Guaranty Fund, and (iii) paying costs of issuance of the Bonds. See "USE OF PROCEEDS." The Bonds are secured by a pledge of, and will be payable from, all payments received by the City from the special assessments (the "Assessments") levied against benefited properties located within the boundaries of LID 545, which are required to be deposited into the City's LID Fund 250 (the "Bond Fund"). In addition, the Bonds and all other local improvement bonds heretofore or hereafter issued by the City are secured by the City's Guaranty Fund. **The Bonds are special limited obligations of the City and are not obligations of the State of Washington or any political subdivision thereof other than the City. The Bonds are not general obligations of the City, and neither the full faith and credit nor the taxing power of the City are pledged to the payment of the Bonds.** See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS."

The Bonds may be redeemed prior to their estimated redemption date on September 1 of any year, in order of their CUSIP Numbers as shown on the inside front cover, in accordance with DTC procedures, in such amounts as are available in the Bond Fund in excess of the amount necessary to pay interest currently due on all unpaid Bonds. See "DESCRIPTION OF THE BONDS—Redemption of Bonds." The principal amount of Bonds to be retired each year is only an estimate. Depending on the rate of payment of Assessments, Bonds may be called earlier or later than shown (but in no event later than September 1, 2036), which could affect the yield on the Bonds.

**ESTIMATED REDEMPTION SCHEDULE LOCATED ON INSIDE FRONT COVER**

The Bonds are offered for delivery by the Underwriter when, as and if issued, subject to the approving legal opinion of K&L Gates LLP, Seattle, Washington, Bond Counsel. The form of Bond Counsel's opinion is attached as APPENDIX C. It is anticipated that the Bonds will be available for delivery at DTC's facilities in New York, New York, or delivered to the Bond Registrar on behalf of DTC by Fast Automated Securities Transfer on or about September 23, 2014.

**PiperJaffray**

Dated September 9, 2014

**ESTIMATED REDEMPTION SCHEDULE**

**CITY OF VANCOUVER, WASHINGTON**

**\$311,834**

**LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS, 2014**

**Term Bonds due on September 1, 2036**

<b>Estimated Redemption Date September 1 (1)</b>	<b>Estimated Amount (1)</b>	<b>Interest Rate</b>	<b>Yield</b>	<b>Price</b>	<b>CUSIP No. (2)</b>
2015-2020	\$ 101,834	3.00%	3.00%	100%	921646AA3
2021-2027	105,000	4.00	4.00	100	921646AB1
2028-2034	105,000	4.50	4.50	100	921646AC9

(1) These are estimates only.

(2) Copyright CUSIP Global Services. CUSIP is a registered trademark of the American Bankers Association. CUSIP numbers are included in this Official Statement for convenience of the holders and potential holders of the Bonds. The CUSIP numbers were provided by CUSIP Global Services and are not intended to create a database and do not serve in any way as a substitute for the CUSIP Global Services. No assurance can be given that the CUSIP numbers for the Bonds will remain the same after the date of issuance and delivery of the Bonds.

No dealer, broker, sales representative or other person has been authorized by the City or Piper Jaffray & Co. (the "Underwriter") to give any information or to make any representations with respect to the Bonds other than those contained herein and, if given or made, such other information or representations must not be relied upon as having been authorized by any of the foregoing. This Official Statement does not constitute an offer to sell or the solicitation of an offer to buy, nor will there be any sale of the Bonds by any person, in any jurisdiction in which it is unlawful for such person to make such offer, solicitation or sale.

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The information set forth or included in this Official Statement has been provided by the City and from other sources believed by the City to be reliable but is not guaranteed as to accuracy or completeness and it is not to be construed as a representation by the Underwriter. The Underwriter has reviewed the information in this Official Statement in accordance with, and as a part of, its responsibilities to investors under the federal securities laws as applied to the facts and circumstances of this transaction, but the Underwriter does not guarantee the accuracy or completeness of such information. The information and expressions of opinion herein are subject to change without notice, and neither the delivery of this Official Statement nor any sale hereunder shall create any implication that there has been no change in the financial condition or operations of the City described herein since the date hereof. This Official Statement contains, in part, estimates and matters of opinion that are not intended as statements of fact, and no representation or warranty is made as to the correctness of such estimates and opinions or that they will be realized.

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The Bonds have not been registered with the Securities and Exchange Commission under the Securities Act of 1933, in reliance upon a specific exemption contained in such act. The Bonds may, however, be subject to registration or qualification under the securities laws of various states, and may not be transferred in violation of such state laws. The registration or qualification of the Bonds in accordance with applicable provisions of the securities laws of the states in which the Bonds have been registered or qualified, if any, and exemption from registration or qualification in other states, shall not be regarded as a recommendation thereof. No state nor any state or federal agency has passed upon the merits of these Bonds or the accuracy or completeness of this Official Statement. Any representation to the contrary may be a criminal offense.

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**CITY OF VANCOUVER, WASHINGTON**

415 W. 6th Street  
Vancouver, Washington 98660  
Phone: (360) 487-8600  
Fax: (360) 487-8625  
[www.cityofvancouver.us](http://www.cityofvancouver.us) <sup>(1)</sup>

**Elected Officials**

<b>Members</b>	<b>Position</b>	<b>Term Expires</b>
Timothy Leavitt	Mayor	December 31, 2017
Jack Burkman	Council Member	December 31, 2017
Bart Hansen	Council Member	December 31, 2015
Anne McEnerny-Ogle	Council Member	December 31, 2017
Larry Smith	Council Member	December 31, 2015
Alishia Topper	Council Member	December 31, 2017
Bill Turlay	Council Member	December 31, 2015

**Certain Appointed Officials**

Eric Holmes  
Lloyd Tyler  
Carrie Lewellen  
Bronson Potter

City Manager  
Chief Financial Officer/City Clerk  
Treasurer  
City Attorney

**Bond Registrar and Paying Agent**

The Bank of New York Mellon  
Dallas, Texas

**Bond and Disclosure Counsel**

K&L Gates LLP  
Seattle, Washington

**Underwriter**

Piper Jaffray & Co.  
Seattle, Washington

(1) The City's website is not part of this Official Statement, and investors should not rely on information presented in the City's website in determining whether to purchase the Bonds. This inactive textual reference to the City's website is not a hyperlink and does not incorporate the City's website by reference.

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**OFFICIAL STATEMENT**  
**CITY OF VANCOUVER, WASHINGTON**  
**\$311,834**  
**LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS, 2014**

**INTRODUCTION**

The City of Vancouver, Washington (the "City"), a municipal corporation duly organized and existing under and by virtue of the laws of the State of Washington (the "State"), furnishes this Official Statement in connection with the offering of \$311,834 principal amount of the City's Local Improvement District No. 545 Bonds, 2014 (the "Bonds"), dated the date of their initial delivery. The aggregate principal amount of the Bonds represents the portion of the assessment roll for Local Improvement District No. 545 ("LID 545") remaining uncollected after the expiration of the 30-day prepayment period for making cash payments of assessments without interest. This Official Statement, which includes the cover page and the appendices, contains certain information related to the City, the Bonds, and LID 545.

The Bonds are being issued to provide long-term financing for the costs of certain street safety improvements at four rail crossings within LID 545, as described under "USE OF PROCEEDS." The Bonds are issued by the City pursuant to Titles 35 and 39 of the Revised Code of Washington ("RCW") and as authorized by Ordinance No. M-4089 of the City passed by the City Council on September 8, 2014 (the "Bond Ordinance"). Capitalized terms that are not defined herein have the meanings set forth in the Bond Ordinance.

The City has levied special assessments (the "Assessments") against properties within LID 545 in an aggregate amount sufficient to repay the costs of financing for the Project and costs of financing and administering LID 545. Each owner of assessed property may elect to pay (i) the entire Assessment in a lump sum, (ii) the entire Assessment in equal annual installments of principal (together with interest on the unpaid principal) over a period of 20 years, or (iii) a portion of the Assessment in a sum, with the balance payable in equal annual installments of principal (together with interest on unpaid principal) over a period of 20 years. The City has received approximately \$281,158.99 in lump sum prepayments for Assessments. The Bonds are being issued to finance that portion of the Project costs (including financing costs) that relate to the Assessments that property owners have elected to pay in installments rather than in a lump sum. **The Bonds are special limited obligations of the City and are not obligations of the State of Washington or any political subdivision thereof other than the City. The Bonds are not general obligations of the City, and neither the full faith and credit nor the taxing power of the City are pledged to the payment of the Bonds.** For more information about the Assessments, see "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS" herein.

APPENDIX B to the Official Statement contains the City's 2013 Audited Financial Statements. APPENDIX C includes the form of legal opinion of K&L Gates LLP of Seattle, Washington ("Bond Counsel"). APPENDIX D is a description of DTC procedures with respect to book-entry bonds.

**DESCRIPTION OF THE BONDS**

**General**

The Bonds will be dated the date of their initial delivery and will be issued in the principal amount of \$311,834. The Bonds will mature on September 1, 2036, and bear interest at rates based on the estimated redemption schedule set forth on the inside cover page of this Official Statement. Interest on the Bonds shall be calculated on the basis of a 360-day year consisting of twelve 30-day months, and shall be payable annually on each September 1, commencing September 1, 2015.

The Bonds will be issued only as fully registered bonds under a book entry system, initially registered in the name of Cede & Co., as nominee for DTC, which will act as securities depository for the Bonds. Individual purchases of the Bonds will be made in the principal amount of \$5,000 each or any integral multiple thereof within a single maturity, except for one Bond in the amount of \$6,834. Both principal of and interest on the Bonds are payable in lawful

money of the United States of America. The fiscal agency of the State of Washington (currently The Bank of New York Mellon) will act as Bond Registrar for the Bonds. Purchasers will not receive certificates representing their interest in the Bonds. See APPENDIX D—"DTC AND BOOK-ENTRY SYSTEM."

The City has adopted the system of registration for the Bonds approved, from time to time, by the State Finance Committee of the State. Pursuant to chapter 43.80 of the Revised Code of Washington ("RCW"), the Committee designates one or more fiscal agents for bonds issued within the State. The State's fiscal agent (the "Bond Registrar") will authenticate the Bonds and act as paying agent and registrar for the Bonds. The Bank of New York Mellon is currently under contract with the State to act as fiscal agent. U.S. Bank National Association has been appointed to become the State's fiscal agent effective February 1, 2015. No resignation or removal of the Bond Registrar will become effective until a successor has been appointed and has accepted the duties of Bond Registrar.

### **Redemption of Bonds**

The Bonds may be redeemed on any interest payment date (i.e., any September 1). The Bonds will be redeemed at par in order of their CUSIP numbers from lowest to highest (as indicated on the inside front cover of this official statement) if sufficient Assessment payments are available in the City's LID Fund 250 (the "Bond Fund") over and above the amount necessary to pay interest currently due on all outstanding Bonds. All Bonds so redeemed will be canceled.

The table entitled "Estimated Redemption Schedule" that is set forth on the inside cover page of this Official Statement sets forth the City's estimate of when each Bond will be redeemed. **The principal amount of Bonds to be redeemed on each September 1 as shown in that table is only an estimate.** In addition, the fact that the interest rate used to calculate Assessment installments exceeds the interest rate on the Bonds by approximately .50% may provide some additional funds for redemption of the Bonds. Various factors beyond the City's control will affect the extent to which Assessments are paid as scheduled, including the general state of the economy, the rate at which properties subject to the Assessments are improved or sold, and the extent to which the Assessments are prepaid due to the sale of assessed properties financed through a bank loan or by financing that requires payment in full of any outstanding assessments. In addition, it is possible that some property owners will not pay their assessments when due. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—The Assessments" for more information on the estimated redemption schedule and delinquent Assessments.

**There can be no assurance that Bonds will be redeemed in the amounts and at the times shown in the table on the inside cover page of this Official Statement. Bonds may be redeemed earlier or later than shown in the table depending on the timing of receipt by the City of Assessment payments, including both scheduled installment payments and prepayments made at the property owner's option. The City has no obligation to redeem Bonds prior to the maturity of the Bonds. The City's only obligation is to redeem Bonds to the fullest extent possible from Assessment payments it receives with respect to the properties within LID 545.**

For as long as the Bonds are in book-entry only form, if fewer than all of the Bonds of a CUSIP number are called for redemption, the selection of Bonds within a CUSIP number to be redeemed will be made by DTC in accordance with its operational procedures then in effect. See APPENDIX D attached hereto. If the Bonds are no longer held in book-entry only form, then the Bond Registrar would randomly select Bonds within a CUSIP number for redemption in increments of \$5,000 (or \$5,000 plus such other denominations within the first estimated redemption group assigned by CUSIP number).

*Notice of Redemption.* Notice of any intended redemption will be given not less than 20 nor more than 60 days prior to the redemption date by first-class mail, postage prepaid, to the registered owner of any Bond to be redeemed at the address appearing on the Bond Register at the time the Bond Registrar prepares the notice. The requirements of this section will be deemed to have been fulfilled when notice is mailed, whether or not it actually is received by the Registered Owner of any Bond. As long as the Bonds are held in book-entry form, notices will follow procedures established by the securities depository. See "DESCRIPTION OF THE BONDS—Book-Entry Transfer System."

Interest on the Bonds will cease to accrue on the date fixed for redemption unless the Bond or Bonds called are not redeemed when presented. The redemption notice will be mailed within the same period to any rating agency then maintaining a rating on the Bonds at the request of the City, and to such other person and with such additional

information as the Treasurer determines or as specified in the Bond Ordinance. None of the mailings are a condition precedent to redemption of the Bonds.

#### **City Failure to Pay Bonds**

If any Bond is not paid when properly presented at its maturity or call date, the City is obligated to pay interest on that Bond at the rate shown on the inside front cover until that Bond is paid in full or until sufficient money for its payment in full is on deposit in the Bond Fund and that Bond has been called for payment.

#### **Book-Entry Transfer System**

*Book-Entry Bonds.* DTC will act as initial securities depository for the Bonds. The ownership of one fully registered Bond for each estimated annual redemption date group (i.e., for each CUSIP number) of the Bonds, as set forth on the inside front cover of this Official Statement, each in the aggregate principal amount of all the Bonds in that group (CUSIP number), will be registered in the name of Cede and Co., as nominee for DTC. See APPENDIX D for additional information. *As indicated therein, certain information in APPENDIX D has been provided by DTC. The City makes no representation as to the accuracy or completeness thereof. Purchasers of the Bonds should confirm this information with DTC or its participants.*

*Termination of Book-Entry Transfer System.* If DTC resigns as the securities depository and the City is unable to retain a qualified successor to DTC, or if the City determines that a continuation of the book-entry transfer system is not in the best interest of the City, the City will deliver at no cost to the beneficial owners of the Bonds or their nominees Bonds in registered certificated form, in the denomination of \$5,000 (or \$5,000 plus such other denomination) or any integral multiple thereof. Thereafter, the principal of the Bonds will be payable upon due presentment and surrender thereof at the principal office of the Bond Registrar. Interest on the Bonds will be payable by check or draft mailed on the interest payment date to the persons in whose name the Bonds are registered, at the address appearing on the Bond Register on the first day of the month of an interest payment date.

#### **Payment of the Bonds**

Both principal of and interest on the Bonds are payable solely out of the Bond Fund and the Local Improvement Guaranty Fund of the City (the "Guaranty Fund"). See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS." The Bonds are payable in lawful money of the United States of America. Interest on the Bonds will be paid by checks or drafts of the Bond Registrar mailed on the interest payment date. Principal of and premium, if any, on the Bonds shall be payable at maturity or on such date as may be specified for prior redemption upon presentation and surrender of the Bonds by the Registered Owners at the principal corporate trust office or offices of the Bond Registrar. Notwithstanding the foregoing, payment of any Bonds registered in the name of DTC or its nominee will be made in accordance with the Letter of Representations.

#### **USE OF PROCEEDS**

The proceeds of the Bonds, together with the prepaid Assessments, will be used (i) to pay and reimburse for the costs of certain street safety improvements at four rail crossings in the City (the "Project"), (ii) make a deposit to the City's Guaranty Fund, and (iii) to pay costs of issuance of the Bonds. See "LOCAL IMPROVEMENT DISTRICT NO. 545—LID 545."

## Sources and Uses of Funds

The proceeds of the Bonds will be applied as follows:

### SOURCES OF FUNDS

Par Amount of Bonds	\$311,834.00
Prepaid Assessments(1)	\$281,158.99

### USES OF FUNDS

Deposit to Transportation Capital Fund	\$490,928.17
Deposit to Guaranty Fund	31,183.40
Costs of Issuance and Contingency(2)	<u>70,881.42</u>
Total Uses of Funds	\$592,992.99

(1) During the prepayment period, the City collected approximately \$281,158.99 in Assessments. This amount will be used to reimburse the City for costs of the Project and to pay other costs of LID 545.

(2) Includes fees of bond counsel, printing costs, underwriter's discount, and other costs associated with issuing the Bonds and contingency.

## SECURITY AND SOURCES OF PAYMENT FOR THE BONDS

### In General

The Bonds are secured by a pledge of the Assessments levied by the City against benefited properties within LID 545. In addition, the Bonds and any other local improvement bonds heretofore or hereafter issued by the City are secured by funds on deposit in the Guaranty Fund.

**The Bonds are not obligations of the State of Washington or any other municipal corporation other than the City and are payable solely from the sources specified herein and in the Bond Ordinance. Neither the full faith and credit nor the taxing power of the City are pledged to the payment of the Bonds. The Bonds are not general obligations of the City. Neither the holder nor the owner of any Bond or warrant issued against the Guaranty Fund shall have any claim therefor against the City, except for payment from the Assessments and except also for payment from the Guaranty Fund. The City shall not be liable to the holder or owner of any Bond or warrant for any loss to the Guaranty Fund occurring in the lawful operation thereof.**

Payment of the principal of and interest on the Bonds is, in the first instance, dependent on the ability of property owners within LID 545 to pay the Assessments levied against their properties. The City does not and cannot make any representations as to the ability of the current or subsequent property owners in LID 545 to pay their Assessments. Bondholders' remedies against the City are confined to mandating City officials to perform their statutory duties in enforcing the Assessments and applying the proceeds thereof and, if necessary, any money on deposit in the Guaranty Fund to the payment of the principal of and interest on the Bonds.

### The Assessments

LID 545 was formed pursuant to Ordinance No. M-4051, passed by the City Council on May 20, 2014, to finance the costs of certain street safety improvements at four rail crossings within LID 545, located in residential neighborhoods in east Vancouver, which allow for the establishment of a train horn Quiet Zone under Title 49 Code of Federal Regulations Part 222. The City levied Assessments against the benefiting property within LID 545 by passage of Ordinance No. M-4076 on June 2, 2014. That ordinance confirmed the final assessment roll in the amount of \$592,993.17. Of that total amount, payments for \$281,158.99 were made during the prepayment period, leaving the balance of \$311,834.18 payable as described below. The City is required by law to deposit Assessments (and interest and penalties) in the Bond Fund as received.



The outstanding Assessments are payable in 20 equal annual installments of principal, together with interest on the unpaid principal, commencing on June 30, 2015. Interest on the outstanding Assessments will be charged at a rate of 0.50% above the City's cost of borrowing on the Bonds. All delinquent installments will be charged a penalty equal to 9% of the amount of the installment, including interest.

Property owners may elect to prepay some or all of the outstanding annual installment payments at any time; however, any payment made must be accompanied by interest on the amount prepaid that would accrue to the next annual installment due date. Any installment not paid when due will become delinquent. The method for enforcing the collection of delinquent Assessments is described below.

#### **Assessment Lien; Collection of Assessments**

Under Washington law, each Assessment on property within LID 545 is secured by a lien on the property against which that Assessment is levied. This lien is superior to the lien of any mortgage or other lien or encumbrance on the subject property, except any lien for general property taxes. If property owners fail to make Assessment payments when due, the City is required, as described below, to pursue foreclosure and sale of the lien property on which delinquencies occur to collect unpaid Assessments.

#### **Delinquent Assessments, Assessment Lien and Foreclosure**

Payment of the principal of and interest on the Bonds is dependent on the timely payment and collection of assessments when due.

Under Washington law, special assessments on the property within a local improvement district are secured by a lien on the property that is superior to any other lien or encumbrances except any lien for general property taxes. See "—State Homestead Exemption," below. State law and the City's municipal code require the City to foreclose upon an assessment lien under two circumstances: (1) if on the first day of any year, two installments of any assessment are delinquent; or (2) if the final installment of any assessment has been delinquent for more than one year. The foreclosure proceedings must be commenced by July 1 in the year that either of such conditions occurs, and future installments not otherwise due and payable may, at the election of the City, be accelerated and the entire balance of the assessment with interest, penalty and costs would become due and payable and the collection thereof would be enforced by foreclosure.

Assessment lien foreclosure actions are tried in Clark County Superior Court without a jury. The City must notify the property owner at least 30 days before the foreclosure proceeding is commenced. The court may enter a default judgment or a final judgment and order of sale upon any real property involved in the action. The court's decision may be appealed by the property owner within 30 days after the decision is rendered. Any appeal would be made to the Washington Court of Appeals. After the superior court's judgment is rendered (and assuming such judgment is not appealed), the real property described therein must be sold by the City's treasurer or by the county sheriff. The sale will occur no earlier than 30 days after a foreclosure notice is sent to the property owner and certain other lien holders.

Once a foreclosure lawsuit has begun, a property owner with a delinquent assessment must pay the delinquent balance, including interest, penalties and City attorney fees incurred, to avoid foreclosure. If a judgment is taken against the owner, the property will be sold at public auction. The owner has the right to prevent the sale or redeem the property after sale by paying the amount of the judgment at any time up to two years after the date of sale. If the property is sold, it may be redeemed by the owner or any junior lien holder at any time up to two years after the date of the sale, by paying the amount for which the property was sold, plus interest and costs of sale.

The property may be purchased by a third party, or the City may purchase property at an assessment lien foreclosure sale. The property may also be struck off to the City for lack of bidders. Any real property subject to an assessment for LID 545 that is obtained by the City at an assessment lien foreclosure sale, or struck off to the City for lack of bidders, will be held in trust for the Bond Fund and for the benefit of the owners of the Bonds. If the amount collected after a foreclosure sale is less than the amount of the delinquent assessment, the property owner will not be subject to personal liability for such deficiency. If the City wishes to discharge the trust, it may pay into the Bond

Fund an amount equal to the delinquent assessment plus interest that will have accrued to the next payment date for the Bonds.

Any money received by the City as a result of such foreclosure action is deposited in the Bond Fund and used to repay the Bonds. If the Bonds have been fully redeemed, money received from a foreclosure is deposited in the Guaranty Fund.

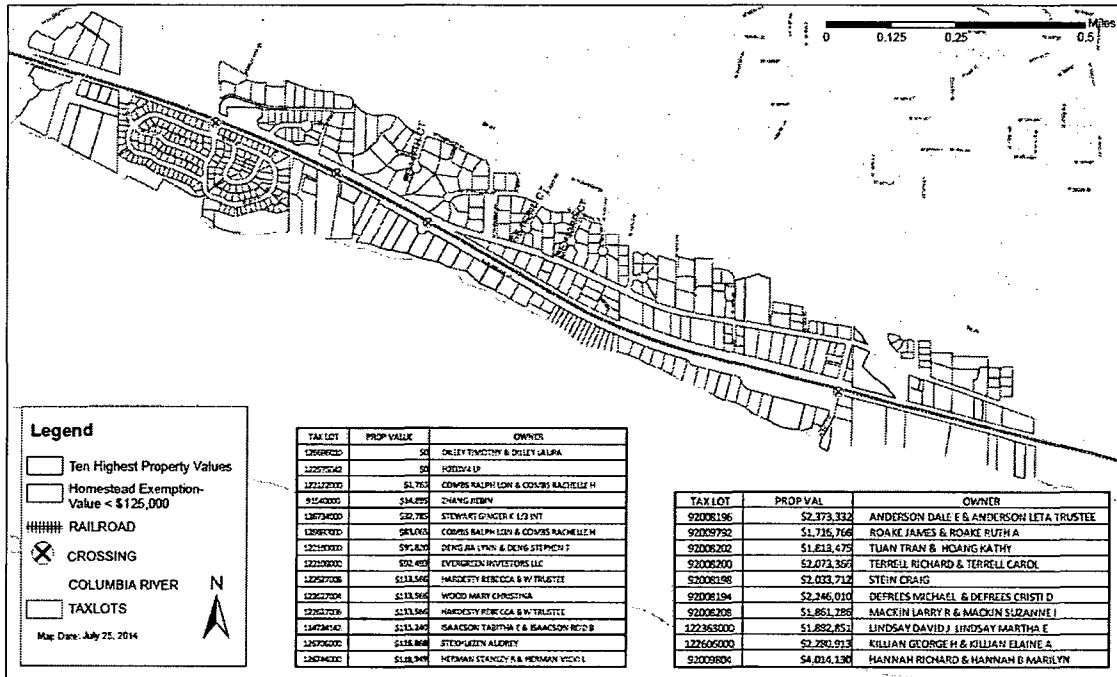
**There can be no assurance that, in the event of a foreclosure, the assessed property can be sold expeditiously or that, if sold, it will be sold for an amount sufficient to pay in full the outstanding balance of the Assessment (including interest and penalties thereon). Delays in selling foreclosed properties, or the failure to realize foreclosure proceeds in an amount at least equal to the costs of the foreclosure proceedings plus the outstanding balance of the Assessment (including interest and penalties), could have an adverse affect on the City's ability to pay amounts owing on the Bonds as and when the same are due.**

**In addition, provisions of Washington law providing for the homestead exemption may have the effect of preventing the City from foreclosing on delinquent Assessments or reducing the amount received by the City from a foreclosure. See "—State Homestead Exemption" below.**

#### **State Homestead Exemption**

Chapter 6.13 RCW permits any head of a family to protect a certain portion of the "homestead" from forced sale. The statute defines the "homestead" as real or personal property that the owner uses as a principal residence, and may include unimproved land on which the owners intends to place a house or mobile home as a principal residence if the owner files certain declarations set forth in chapter 6.13 RCW. The statute limits a property to one homestead. In *City of Algona v. Sharp*, 30 Wash. App. 837, 638 P.2d 627, decided January 4, 1982, Division I of the Washington Court of Appeals held that the filing of a homestead exemption before a scheduled foreclosure sale of a residential property valued at \$25,000 or less effectively exempted that property from a forced sale to enforce delinquent special assessments in a special benefit assessment district such as a local improvement district or utility local improvement district. The statutory homestead exemption has since been raised to \$125,000 (the "Homestead Exemption Amount"). Following is a map showing the forty parcels within LID 545 that currently qualify for the homestead exemption. The assessments total \$61,350 for the properties that qualify for the homestead exemption. \$49,552.23 of the remaining \$311,834.18 in assessments are properties that qualify for the homestead exemption.

## Train Horn Quiet Zone LID



If a homestead exemption has been properly claimed for a parcel of property, the proceeds realized from the foreclosure of an assessment lien on such parcel must first be paid to the property owner in an amount up to the Homestead Exemption Amount. Furthermore, in *City of Algona vs. Sharp*, the Court of Appeals of the State of Washington, Division I, held that the filing for a homestead exemption before a scheduled foreclosure sale of residential property valued at an amount less than the Homestead Exemption Amount effectively exempted that property from a forced sale to satisfy payment of a delinquent assessment. Thus, as a practical matter, the City cannot foreclose on a delinquent Assessment if the value of the subject property is less than the Homestead Exemption Amount.

The existence of the homestead exemption may preclude the City from foreclosing on certain delinquent Assessments or reduce the net amount realized by the City from a foreclosure sale to an amount less than the amount of the delinquent Assessment. This could have an adverse impact on the City's ability to pay when due the amounts owing on the Bonds.

### Other Impediments to Recovery in Foreclosure

**Tax Foreclosures Ahead of Assessment Foreclosures.** A lien for general property taxes, interest and penalties (including amounts necessary to cover certain County foreclosure costs and amounts of deferred taxes due to the State relating to properties in certain tax deferral programs) is superior to the City's assessment lien. Properties that have property tax delinquencies are subject to tax foreclosure proceedings by the County if the taxes are not paid within three years after becoming delinquent. The minimum bid at the foreclosure sale is required to satisfy only delinquent taxes, not assessments. Therefore, it is possible that a property could be sold at a tax foreclosure sale and the proceeds of the sale would be insufficient to cover the assessment lien. In 1994, the State Legislature repealed RCW 35.49.120, which expressly provided that assessment liens survived a foreclosure sale for delinquent taxes. Therefore, it is unclear under State law whether all or a part of the assessment lien would survive such a sale.

The City is authorized, but is not obligated, to protect assessment liens from a tax foreclosure sale. The City can under State law preserve its assessment liens by (1) using money on deposit in the Guaranty Fund to purchase the tax lien from the County (RCW 35.54.080); (2) purchasing the properties at the tax foreclosure sale

(RCW 35.49.130); or (3) purchasing the properties from the County after they have been struck off to the County (but before the County otherwise has sold the properties) upon paying the face amount of the delinquent taxes plus costs (but less interest and penalties) (RCW 35.49.150).

If a property subject to the City's assessment lien were to be struck off to the County at a tax foreclosure sale because of lack of bidders, and the County thereafter was to sell the property, the sale proceeds will be applied first to discharge the liens for general taxes, costs and deferred taxes, with any remaining proceeds being applied to discharge the City's assessment lien. Under such circumstances, the City's assessment liens will be discharged, regardless of whether the amount actually received by the City is sufficient to fully pay that property's outstanding assessment.

*Federal Bankruptcy and Other Proceedings.* The City's ability to collect assessments and foreclose its assessment lien on property within LID 545 may be substantially delayed in the event the property owner is involved in federal bankruptcy proceedings or the federal government initiates drug or gambling forfeiture liens on the property.

### **Guaranty Fund**

The laws of the State of Washington provide that every city must establish a local improvement guaranty fund for the purpose of guaranteeing the payment of its local improvement district bonds and warrants issued to pay for any local improvement district ordered in the city or in any area wholly or partly outside of its corporate boundaries (for purposes of this explanation, "local improvement bonds"). The City has established the Guaranty Fund pursuant to chapter 35.54 RCW for the purpose of guaranteeing, to the extent funds are pledged therefor, the payments of its local improvement bonds (such as the Bonds), warrants or other obligations issued to pay for local improvements within the City. As of December 31, 2013, the balance in the City's Guaranty Fund was \$1,119.42. In the Bond Ordinance, the City has covenanted to maintain in the Guaranty Fund a sum equal to 10% of the principal amount of all local improvement bonds then outstanding, including the Bonds. See "Sources of Funding for the Guaranty Fund" below. The City expects to invest money on deposit in the Guaranty Fund in the State Local Government Investment Pool, money market accounts, certificates of deposit and other legally authorized investments. See "THE CITY—City Investments and Investment Policy."

Other than the Bonds, the City currently has no other local improvement district bonds outstanding. The City may at any time issue additional local improvement bonds guaranteed by the Guaranty Fund, and there is no statutory requirement that the amount in the Guaranty Fund be increased upon the issuance of such bonds. The City currently does not anticipate creating any additional local improvement districts. See "BONDOWNERS CONSIDERATIONS—Future LID Financings" herein.

*Security for All Local Improvement Bonds.* The Guaranty Fund serves as additional security for the Bonds and for all other local improvement bonds heretofore or hereafter issued by the City.

In accordance with chapter 35.54 RCW, money in the Guaranty Fund is available for the payment of the City's current and future local improvement bonds (including the Bonds) or other obligations issued to pay for local improvements within the City. Defaulted bonds and notes will be purchased with funds on deposit in the Guaranty Fund in the order of their presentation without preference.

If, on any date upon which principal or interest on any local improvement bonds is due and payable, there are insufficient assessment payments in the related local improvement bond fund to pay in full the principal and interest due, the City is required to draw on the Guaranty Fund for the payment of such principal and interest.

**If the City must look to the Guaranty Fund for payment of principal or interest on the Bonds, the City shall transfer available funds to the Registrar for disbursement to Bondholders.**

**Prospective investors should understand that payment of any amounts owing on the Bonds by means of Guaranty Fund Warrants may not be the equivalent to receipt of such payment in cash. The economic value to a Bondholder of a payment in the form of a Guaranty Fund Warrant may be less than if such payment were made in cash.**

*Sources of Funding for the Guaranty Fund.* At the time of making its annual budget and tax levy, the City is required by State law to provide for the levy of a sum sufficient, with other sources of the Guaranty Fund, to pay Guaranty Fund Warrants issued during the preceding fiscal year and to establish a balance therein. The taxes levied for the maintenance of the Guaranty Fund shall be in addition to and, if need be, in excess of all statutory and charter limitations applicable to tax levies in the City. However, the levy in any one year may not exceed the greater of twelve percent of the outstanding obligations guaranteed by the Guaranty Fund or the total amount of delinquent assessments and interest accumulated thereon before the levy as of September 1. Any levy made by the City to fund the Guaranty Fund is in excess of all other statutory rate and amount limitations, but is subject to Article VII, Section 2 of the Washington Constitution. The state constitution limits the aggregate of the regular tax levy rates upon real and personal property by the State and certain overlapping taxing districts to no more than one percent of the true and fair value of such property (i.e., \$10.00 per \$1,000 of true and fair value). For tax collection year 2013, the highest aggregate regular levy rate within the City for all taxes subject to this limitation totaled \$8.61315 per \$1,000 of assessed value. Levy rates are dependent on assessed valuation and can fluctuate year to year independently of taxing district levy amounts.

In addition to securing the payment of principal and interest due on local improvement bonds, money in the Guaranty Fund may be used to purchase certificates of delinquency for general taxes on properties subject to local improvement assessments underlying the local improvement bonds secured by the Guaranty Fund, and the City may then foreclose the lien of such certificates of delinquency. The Guaranty Fund may also be used to purchase property subject to local improvement assessments at or after a county foreclosure. Upon acquiring title to such property, the City is authorized to sell or lease the property and to deposit the proceeds of such disposition in the Guaranty Fund.

## **LOCAL IMPROVEMENT DISTRICT NO. 545**

### **Local Improvement Financing Generally**

In Washington State, the State constitution and State law authorize the formation of special assessment districts (generally known as local improvement districts when formed by cities) for the purpose of paying the costs of improvements that are deemed by a city to provide special benefits to properties within the district. Local improvement projects are initiated either by petition of property owners or by resolution of the city council. Eligible projects are limited to those local improvements described in RCW 35.43.040. Upon the filing of a sufficient petition, and also in the case of a local improvement district initiated by city council resolution, a city board, officer or authority designated by ordinance causes an estimate to be made of the cost and expense of the proposed improvement and certifies it to the city council together with a description of the boundaries of the local improvement district and a statement of what portion of the cost and expense should be borne by the property within the proposed district. A preliminary assessment roll or other document is prepared and placed on file, listing the lots, tracts, and parcels of land or other property in the proposed local improvement district that will be specially benefited by the proposed improvements and estimating the amount of the cost and expense to be borne by each lot, tract, or parcel of land or other property.

Before an improvement project is approved, public notice and a hearing are required (RCW 35.43.125). Notices are mailed to the affected property owners as well as published. The notice provides each owner with the proposed project description and an estimate of benefits and costs.

After the hearing, the city council determines whether the local improvement district should be formed. If the district was initiated by resolution of the city (as was LID 545), and within 30 days after passage of the ordinance forming the local improvement district, property owners representing at least 60 percent of the proposed assessments protest the formation of the local improvement district, the local improvement district may not be formed.

Upon completion of construction, the final costs are determined and assessments calculated and levied after a public hearing. When a property owner receives a notice of that property's final assessment collection, he or she has the option of making a cash payment in full during a period of 30 days following the notice or making annual installment payments. A lien against the property secures timely payment. There is no prepayment penalty if a property owner prepays all or some installments, and prepayments of assessments are common.

## LID 545

In March 2013, the City Council by resolution declared its intention to form a local improvement district to finance costs of making safety improvements to certain streets in east Vancouver, which improvements would allow for the establishment of a train horn Quiet Zone under Title 49 Code of Federal Regulations Part 222. LID 545 was formed pursuant to Ordinance No. M-4051, passed by the City Council on May 20, 2013, and filed with the City Clerk. The location of LID 545 is residential neighborhoods in east Vancouver north of Columbia River, east of SE Silver Springs Drive, south of SR-14 (also known as Lewis and Clark Highway), and west of approximately SE 169th Court. The Project consists of acquiring, constructing and installing the following improvements in the following described areas of the City:

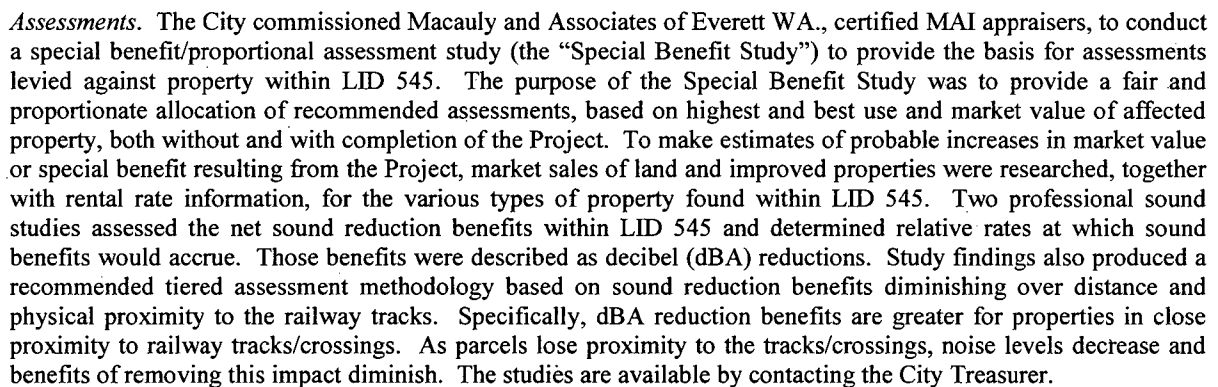
- SE 139<sup>th</sup> Avenue public crossing (090090W): installation of median channelization devices; installation of new and replacement of existing street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work;
- Private crossing (090091D) in the vicinity of SE 144<sup>th</sup> Avenue / Evergreen Highway intersection: removal of sight obstructions and installation of enhanced stop signs and related traffic signs and markings;
- SE 147<sup>th</sup> Avenue public crossing (090092K): installation of median channelization devices; installation of new street lights, installation of radar speed sign and other traffic control signs and markings, and incidental maintenance work; and
- SE 164<sup>th</sup> Avenue public crossing (090093S): roadway shoulder widening and stormwater collection, replace adjacent driveway transitions, installation of retaining walls, installation of median channelization devices, incidental maintenance and mailbox relocation.

Construction of the Project occurred in the summer and fall of 2013, and is now complete. The routine horns stopped blowing on October 17, 2013, after construction was completed and the quiet zone received final certification by the Federal Railroad Administration.

Following is a map of LID 545 showing the boundaries.

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## TRAIN HORN QUIET ZONE PROPERTIES



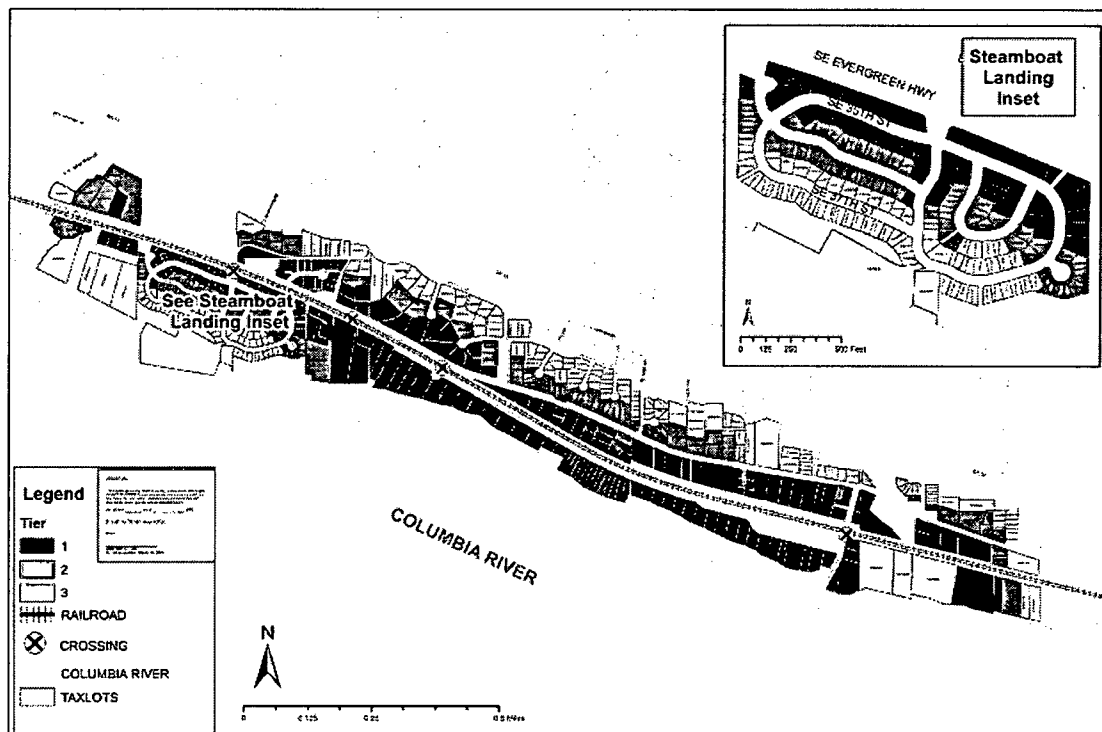
### Local Improvement District No. 545 - Assessment Overview

LID Assessment Roll	\$592,993.17
Less: Prepayments	281,158.99
Remaining Assessment Balance	\$311,834.18
Number of Parcels in LID	464
Number of Parcels Paid in Full during the Prepayment Period	239
Number of Parcels with Assessments Remaining	225
Estimated Market Value for LID 545, after Improvements	\$232,906,832
Estimated Market Value for Non-Prepaid Parcels	91,456,619
Ratio of Remaining Assessment Balance to Estimated Market Value for Non-Prepaid Parcels	40%
Average Estimated Market Value per Non-Prepaid Parcel	\$401,126
Average LID Assessment per Non-Prepaid Parcel	\$3,039

As permitted by RCW 35.44.047, the assessment for LID 545 was based on special benefits that accrued to three tiers that are contoured based on distance and tied to decibel level noise reductions. The assessment methodology is:  $\text{PROJECT COST} / \text{SUM} (\text{Tier 1} + (\text{Tier 2} * 0.7) + (\text{Tier 3} * 0.3))$ . Tier 1 has 213 parcels, Tier 2 has 96 parcels, and Tier 3 has 155 parcels. The corresponding assessment tiers are shown in the map below:

### Map of Assessment Tiers

#### TRAIN HORN QUIET ZONE





Approximately 464 separate tax parcels are assessed within LID 545. See Appendix A for a copy of the final assessment roll. The final assessment roll reflects \$591,178.07 in Assessments on single-family residential property (100%). One parcel is zoned Green Way District, which is intended to encourage preservation, conservation and enhancement of natural areas in dispersed locations outside of the Lettuce Fields Greenway District or the Vancouver Lake Greenway District. The following table categorizes Assessments by zoning:

**LID 545**  
**Summary of Outstanding Assessments by Zoning Categories**

Category	Zoning Designations	Number of Parcels	Estimated Market Value with LID Improvements	Outstanding Assessments
Single Family	R-4	463	\$232,817,926	\$ 591,178.07
Public, Private Recreational	PR-1, PR-2, GW	1	88,906	1,815.10
Totals		464	\$232,906,832	\$ 592,993.17

The following table shows the property owners of record for the ten largest combined Assessments within LID 545:

Name	Number of Parcels	Market Value with LID Improvements	Assessments
Hannah, Richard & Marilyn	1	\$ 3,977,496	\$ 1,815.10
Anderson, Dale & Leta Trustee	1	2,323,705	1,815.10
Killian, George & Elaine	1	2,262,304	544.53
Defrees, Michael & Cristi	1	2,198,014	1,815.10
Terrell, Richard & Carol	1	2,027,583	1,815.10
Stein, Craig	1	2,002,757	1,815.10
Lindsay, David & Martha	1	1,885,849	1,815.10
Mackin, Larry & Suzanne	1	1,831,532	1,815.10
Tuan, Tran & Hoang, Kathy	1	1,771,025	1,815.10
Roake, James & Ruth	1	1,686,760	1,815.10
Totals	10	\$21,967,025	\$16,880.43*

\* This represents 3% of the outstanding assessment roll for LID 545.

**Summary of Timing of Assessment Collection Cycle and Bond Debt Service Payments**

The following information summarizes certain information and provides a timeline regarding collection of assessments and payment of debt service with respect to the Bonds. A more detailed description of the legal framework for local improvement districts in Washington is provided under "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS" and "BONDOWNERS' CONSIDERATIONS."

*Payment of Principal of and Interest on the Bonds.* Principal of the Bonds is due at maturity, September 1, 2036. Until then, owners will receive interest payments on the Bonds on annual interest payment dates (each September 1, commencing September 1, 2015). Under State law and the Bond Ordinance, the City is required to redeem Bonds on each interest payment date on which funds are available in the Bond Fund over and above the amount required to pay the interest then due. If there is insufficient money on deposit on an interest payment date to make the interest payment, the City must draw on funds deposited in the Guaranty Fund. The City must also draw upon the Guaranty Fund if there are insufficient funds in the Bond Fund to pay the then-outstanding principal of the Bonds at maturity. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Guaranty Fund." An Estimated Redemption Schedule is set forth on the inside cover of this Official Statement. However, principal of the Bonds will be paid prior to September 1, 2036 only to the extent that funds are available in the Bond Fund. The City is not

authorized to use money on deposit in the Guaranty Fund to redeem Bonds prior to maturity. To the extent that funds are available in the Bond Fund, Bonds will be redeemed in the order set forth on the Estimated Redemption Schedule. The Estimated Redemption Schedule assumes that property owners will make installment payments on their outstanding assessments as scheduled. However, a variety of factors may cause assessment payments to be paid more quickly or slowly than scheduled. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS" and "BONDOWNERS' CONSIDERATIONS."

As is further described below, property owners make installment payments in amounts equal to approximately 1/20th of the total assessment each year, plus interest on the unpaid assessment amount. Therefore, the City anticipates that the amounts collected for deposit into the Bond Fund will be more than sufficient to pay the interest as it becomes due. Furthermore, the final assessment installments become due more than two years before maturity of the Bonds. As described below, the City is required to commence foreclosure proceedings on delinquent installments after two installments become delinquent (and one year after the final installment becomes delinquent) and in a foreclosure proceeding may accelerate payment of the remaining outstanding assessment amount. Therefore, the City anticipates that any foreclosures would be undertaken and delinquent assessments recovered on a timely basis as delinquencies occur.

*Collection of Assessments and Foreclosure on Delinquent Assessments.* The Bond Fund is funded from installment payments made by property owners within LID 545 against their total assessments. The outstanding amount of the assessment is a lien against the property prior and superior to other liens except those for general taxes. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Assessment Lien; Collection of Assessments."

Under the Bond Ordinance, the City is permitting each property owner to pay its assessment in 20 annual installments equal to 1/20th of the assessment against the property, plus interest accrued on the outstanding assessment balance to each installment payment date. Interest accrues annually at a rate that is 0.50% higher than the City's true interest cost on the Bonds. Installments are due on June 30 of each year, commencing June 30, 2015 (approximately two months prior to the first interest payment date on the Bonds on September 1, 2015). If paid when due, all installment payments will have been collected by June 30, 2034 (approximately 2 years prior to the maturity of the Bonds on September 1, 2036). Property owners may prepay at any time, but because interest on installments accrues on an annual basis, any assessment payment received after June 30 of any given year must include the full amount of interest accrued to the next June 30. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—The Assessments."

Each assessment installment payment becomes delinquent if not paid on June 30. If, on January 1 of any year, two assessment installment payments are delinquent (or the final assessment payment has been delinquent for one year), the City is required by state law to begin foreclosure proceedings. In any foreclosure proceeding, the City has the option to accelerate the entire remaining balance of the assessment against that property. Such proceedings may be commenced under State law as early as January 1 of such year, but must be commenced no later than July 1 under the City's municipal code. Foreclosures on delinquent final installment payments (i.e., those due on June 30, 2034) may be commenced as early as January 1, 2035 if any earlier installment is also delinquent (or January 1, 2036 if the property owner has otherwise paid in full). See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Delinquent Assessments, Assessment Lien and Foreclosure," "—State Homestead Exemption," and "—Other Impediments to Recovery in Foreclosure."

*Guaranty Fund - Funding and Availability.* The City maintains a Guaranty Fund to be drawn upon in the event of a shortfall in the Bond Fund. The Guaranty Fund will be funded at bond closing at a level equal to 10% of the Bond proceeds (\$31,183.40). Under State law, the City may make the Guaranty Fund available to secure payment of future local improvement district bonds; however, the City currently has no other local improvement districts and has no plans to create future local improvement districts. See "BONDOWNERS' CONSIDERATIONS—Future LID Financings."

With respect to the Bonds, prior to their maturity on September 1, 2036, the City would draw on the Guaranty Fund only in the amount needed to pay interest due on an interest payment date. The City anticipates that the amounts collected for deposit into Bond Fund will be more than sufficient to pay the interest as it becomes due because each property owner is required to pay 1/20th of its outstanding assessment, plus interest, each year. However, if money in the Bond Fund is insufficient to pay interest on an interest payment date (prior to maturity) or principal of the

Bonds (at maturity), the City is required to draw on the Guaranty Fund. The Guaranty Fund will be initially funded with Bond proceeds at a level equal to 10% of the par amount of the Bonds. Money on deposit in the Guaranty Fund may only be withdrawn to (a) pay interest and principal on bonds secured by the fund; (b) purchase certificates of delinquency for general taxes for the purpose of preserving the LID lien on property subject to tax foreclosure; and (c) purchase property subject to LID assessments at or after a county foreclosure. Other than these withdrawals, State law prohibits the City from transferring money out of the Guaranty Fund if the transfer would reduce the balance below the level necessary to meet outstanding and reasonably expected future obligations of the Guaranty Fund. In no event may such a transfer reduce the balance below 10% of net outstanding obligations guaranteed by the fund.

The City may at any time deposit additional funds in the Guaranty Fund and may levy general property taxes against all taxable property within the City for such purpose (the "Guaranty Fund Levy"). The City is required to impose a Guaranty Fund Levy to pay outstanding warrants that are issued against the Guaranty Fund. (As described below, the City must issue warrants when money on deposit in the Guaranty Fund is insufficient to fund a draw necessary to pay interest on or principal of the Bonds when due.) The City is also authorized to impose a Guaranty Fund Levy to replenish the Guaranty Fund if a draw is made, or to increase the balance in the Guaranty Fund. Finally, the City is authorized, but not required, to transfer other available funds to the Guaranty Fund; State law prohibits the City from pledging to make such transfers into the Guaranty Fund. The City has pledged in the Bond Ordinance to take such actions as may be necessary, consistent with the City's municipal code and State law, to maintain such balance in the Guaranty Fund as the City determines is reasonable. The balance is to be determined by the Treasurer and may include sufficient funding to provide for reasonably expected obligations against the fund to be incurred in the near future.

Accordingly, the City may impose a Guaranty Fund Levy in any December for the purpose of replenishing or increasing the balance of the Guaranty Fund, and such a levy *must* be imposed, at a minimum, in an amount sufficient to pay any outstanding warrants against the Guaranty Fund. The Guaranty Fund Levy in any single year may not exceed the *greater* of (1) twelve percent of the outstanding obligations secured by the Guaranty Fund, or (2) the total amount of delinquent assessment payments (including principal and interest). The Guaranty Fund Levy is exempt from other statutory rate and amount limitations, but is subject to the constitutional one percent aggregate rate limitation. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Guaranty Fund." Property taxes, including any Guaranty Fund Levy, are imposed on December 1, with the first half of such taxes being due on or before the next April 30 and the second half being due on or before the next October 31. If necessary, warrants would be issued against the Guaranty Fund, which may be payable from that levy as it is collected, and in any event must be paid by a levy in the next succeeding calendar year. Guaranty Fund warrants are limited to an additional 5% of the outstanding obligations guaranteed by the fund. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Guaranty Fund."

The following table describes the anticipated timeline for the collection of annual assessment installment payments and certain other key collection dates:

## Anticipated Collection Timeline

<b>2015</b>	<b>June 30</b>	<b>FIRST annual assessment installment payments due.</b>
	Sept. 1	<b>Bond interest payment due.</b> If funds available in Bond Fund are insufficient to pay interest, City must draw on Guaranty Fund. If funds available in Bond Fund remain after paying interest, City must redeem Bonds in order of Estimated Redemption Schedule.
	Dec. 1	City Council levies property taxes for next calendar year, including Guaranty Fund Levy, if any.
<b>2016 through 2033</b>	Jan. 1	Beginning in 2017, City identifies properties delinquent on two assessment installments and commences foreclosures.
	April 30	First half property taxes due (including half of Guaranty Fund Levy, if any).
	<b>June 30</b>	<b>Assessment installment payments due.</b>
	<b>Sept. 1</b>	<b>Bond interest payment due.</b> If funds available in Bond Fund are insufficient to pay interest, City must draw on Guaranty Fund. If funds available in Bond Fund remain after paying interest, City must redeem Bonds in order of Estimated Redemption Schedule.
	Oct. 31	Remaining property taxes due (including Guaranty Fund Levy, if any.)
	Dec. 1	City Council levies property taxes for next calendar year, including Guaranty Fund Levy, if any.
<b>2034</b>	Jan. 1	City identifies properties delinquent on two assessment installments and commences foreclosure.
	April 30	First half property taxes due (including half of Guaranty Fund Levy, if any).
	<b>June 30</b>	<b>FINAL assessment installment payments due.</b>
	<b>Sept. 1</b>	<b>Bond interest payment due.</b> Remaining Bond Fund balance used to call Bonds.
	Oct. 31	Remaining property taxes due (including Guaranty Fund Levy, if any.)
	Dec. 1	City Council levies property taxes for next calendar year, including Guaranty Fund Levy, if any.
<b>2035</b>	Jan. 1	City is authorized to commence foreclosure on delinquent final assessment installment, if an earlier installment is still delinquent.
	Apr./Oct.	Property taxes due (including Guaranty Fund Levy, if any).
	<b>Sept. 1</b>	<b>Bond interest payment due.</b> Remaining Bond Fund balance used to call Bonds.
	Dec. 1	City Council levies property taxes for next calendar year, including Guaranty Fund Levy, if any.
<b>2036</b>	Jan. 1	City is authorized to commence foreclosure on final assessment installment, if still delinquent.
	Apr./Oct.	Property taxes due (including Guaranty Fund Levy, if any).
	<b>Sept. 1</b>	<b>Bond Maturity.</b> City pays remaining outstanding principal of and interest on the Bonds, drawing on Bond Fund and Guaranty Fund.
	Dec. 1	City Council levies property taxes for next calendar year, including Guaranty Fund Levy, if any.

## BONDOWNERS' CONSIDERATIONS

Prospective purchasers of the Bonds should carefully consider the following factors, as well as other information contained in this Official Statement, prior to purchasing the Bonds. This list is not intended to be exhaustive.

### **Special Obligations of the City**

The Bonds are special fund obligations of the City, payable solely from collections of installments of Assessments and the Guaranty Fund. The Bonds are not general obligations of the City, and neither the full faith and credit nor the taxing power of the City is pledged to the payment of the Bonds. No money raised from taxation by the City, other than to the extent required for deposit into the Guaranty Fund, will be available to pay principal of or interest on the Bonds. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS" herein.

### **Estimated Redemption Dates**

The Bonds are sold based on an estimated redemption schedule. The principal of and interest on the Bonds are payable from special assessments levied against real property in LID 545, and property owners may prepay their Assessments in whole at any time after the Assessment is levied by paying the Assessment plus interest accrued and accruing thereon through the next interest payment date. The amount of principal that will be redeemed on any payment date depends upon the amount of payments and prepayments received and any delinquencies of Assessments. To the extent that funds from Assessment payments are available above and beyond the interest currently due on the Bonds on any payment date, the City may redeem more Bonds than indicated by the estimated redemption schedule. Early payment of Assessments is common, but there can be no assurance that Bonds will be redeemed in the amounts or on the dates in the estimated redemption schedule; Bonds may be, and likely will be, redeemed earlier or later than estimated. See "DESCRIPTION OF THE BONDS—Redemption of Bonds."

### **Secondary Market**

There can be no assurance that a secondary market for the Bonds can or will be maintained by the Underwriter or others after their issuance, and purchasers of the Bonds should be prepared to hold their Bonds to maturity or an earlier redemption date. The secondary market for assessment bonds, such as the Bonds, is not as liquid as it is for many other types of municipal obligations.

### **Debt Service Payment**

Payment of the principal and interest on the Bonds is dependent on the ability of property owners within LID 545 to pay their Assessments. Makeup of any Bond Fund shortages caused by nonpayment of Assessments is dependent upon the City's ability to draw upon the funds in the Guaranty Fund and/or to collect taxes for the Guaranty Fund in an amount sufficient to cover delinquent Assessments and in pursuing the foreclosure and sale of the property on which delinquencies occur. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Guaranty Fund."

### **Foreclosure**

State statute provides that foreclosure of property must begin on or before October 1 of any year in which at January 1 (i) two annual installments of assessments are delinquent or (ii) the final assessment has been delinquent for a year. Proceeds from the foreclosure of property in LID 545 may be subject to considerable delay and may not be sufficient to cover delinquent Assessments and interest. See "SECURITY AND SOURCES OF PAYMENT FOR THE BONDS—Delinquent Assessments, Assessment Lien and Foreclosure."

### **Priority of Lien**

Under State law, any future overlapping local improvement district assessments will have the same priority of lien as the Assessments levied in LID 545. Special assessments on improved and unimproved property within a local improvement district are secured by a lien that is superior to all other liens or encumbrances except any lien for general property taxes.

## Debt Payment Record

The City has promptly met all debt service requirements on outstanding obligations. No refunding bonds have been issued to avoid an impending default.

## Future LID Financings

The City has no current plans to establish additional local improvement districts.

## CITY PROFILE

### Government Organization

The City, which was incorporated in 1857, adopted the Council-Manager form of government in 1952 with a mayor and six member council (the "Council") elected by popular vote. The Mayor appoints the City Manager (with majority approval of the Council) to provide administrative direction for the City. The City provides services per its charter. The City operates its own Police, Fire, Park and Recreation, and Public Works Departments. The City lies on the north bank of the Columbia River, directly across from Portland, Oregon on Interstate 5, 100 miles inland from the Pacific Ocean. The City is a commercial seaport and is the County seat.

### Principal City Officers

Current members of the Council are:

Members	Position	Term Expires
Timothy Leavitt	Mayor	December 31, 2017
Jack Burkman	Council Member	December 31, 2017
Bart Hansen	Council Member	December 31, 2015
Anne McEnerny-Ogle	Council Member	December 31, 2017
Larry Smith	Council Member	December 31, 2015
Alishia Topper	Council Member	December 31, 2017
Bill Turlay	Council Member	December 31, 2015

*Timothy D. Leavitt, Mayor.* Mayor Leavitt was appointed to the Council in January 2003 to fill a vacancy, later elected to a full Council term in November 2003, and then re-elected to the Council in 2007. In November 2009, Mayor Leavitt was elected to a four-year term as Mayor beginning January 1, 2010, and was re-elected as Mayor in November 2013. Mayor Leavitt also serves on the CTRAN Board of Directors, the Columbia River Crossing Project Sponsors Council, and the Regional Partners Economic Development Council. He is a graduate of Washington State University, where he earned both a bachelor's degree in civil engineering and a master's in environmental engineering. Mayor Leavitt holds a professional position as Senior Civil Engineer with PBS Engineering + Environmental. In 2000, he assisted with the opening of a Vancouver branch of the company. His responsibilities at PBS Engineering + Environmental include business development, client relations, project management and technical oversight of staff engineers.

*Eric Holmes, City Manager.* The Council unanimously voted to hire Assistant City Manager Eric Holmes to fill the position of City Manager, successfully negotiating an employment agreement on November 1, 2010. Mr. Holmes has spent 17 years in public administration and was Planning Director for the City of Washougal from 1996 to 1997. He was appointed City Manager of Battle Ground in 1997 where he served until 2006. Following his tenure in Battle Ground, Mr. Holmes acted as Chief Operating Officer for MacKay & Sposito, Inc. until 2007 when he accepted the position of Economic Development Director for the City of Vancouver. Mr. Holmes assumed the role of Deputy City Manager in June 2010. Mr. Holmes holds both a bachelor of arts in planning, public policy and management from the University of Oregon and a master's of public administration from Lewis & Clark College. He is an executive board member of the Columbia River Economic Development Council (CREDC), a member of the Association of Washington Cities (AWC) Legislative Committee and Washington State University Vancouver Advisory Council.

*R. Lloyd Tyler, Chief Financial Officer, City Clerk.* Lloyd Tyler joined the City in January 2005. He has been working with state and local governments for over 20 years, most recently as Chief Financial Officer of the North American Development Bank, an international organization created under the guidance of the North American Free Trade Agreement to finance environmental infrastructure along the US-Mexico border. Prior to that, Mr. Tyler served as Vice President of Public Finance in a regional investment banking and financial advisory firm serving state and local governments throughout the Northwest and Alaska. He has a bachelor of arts degree in business administration and a bachelor of arts degree in Spanish literature and language from the University of Washington, and a masters of business administration in international management and finance from the Thunderbird School of Global Management in Glendale, Arizona.

*Carrie Lewellen, Treasurer/Deputy Clerk.* Carrie Lewellen was appointed by the City as Treasurer in March 2002. Prior to the appointment, she worked for Clark County in the Treasurer's Office for 14 years. She has a bachelors of arts degree in business management from the Evergreen State College in the State of Washington, and has held the Certified Cash Manager/Certified Treasury Professional designation from the Association for Financial Professionals since 1996. She is a member of the Vancouver Fire and Police Pension Board, and has been a member of the Washington State Local Government Investment Pool Advisory Committee since 2005.

*Bronson Potter, City Attorney.* Bronson Potter is the City Attorney for Vancouver. He became the city attorney on August 1, 2014. He became the City's Chief Assistant City Attorney on July 2, 2013. Prior to that time, he was the chief civil deputy for the Clark County Prosecuting Attorney's Office which he joined in 1991. He earned a bachelor of arts degree from the University of California, Berkeley and received his juris doctorate from the Lewis and Clark School of Law. While in private practice from 1979 to 1991, he was a partner in the Vancouver, Washington law firm of Whitlock, Potter and Saunders. Mr. Potter has served on the board of directors of several nonprofit organizations including the Washington Defense Trial Lawyers, the Columbia Land Trust and the Mazamas.

### **Accounting and Budgeting Policies**

The City prepares budgets in accordance with chapter 35.34 RCW. As background to the process, the City prepares a five year financial forecast of general operations. Biennial calendar year budgets are adopted by the Council for funds providing customary government services. Long-term, project-oriented budgets are adopted as required and amended as additional appropriations are needed. Special assessment and certain custodial agency funds are not budgeted. Within the constraint of the total budget, a change in appropriations within a fund may be authorized by the City Manager. All budgets are accounted for on a line-item basis with control at the object summary total level. Estimated purchase order amounts are encumbered prior to the release of the order to the vendor. Open encumbrance's lapse at year-end and must be re-appropriated or absorbed in the next year's operating budget.

Cities and counties of the State must comply with the Budgeting, Accounting, and Reporting System ("BARS") prescribed by the Office of the State Auditor as authorized under RCW 43.09.230. State laws also provide for annual independent audits by the Office of the State Auditor and require timely submission of annual financial reports to the State for review. The financial system of the City incorporates a system of financial administrative controls that ensure the safeguarding of assets and the reliability of financial reports and consequently are designed to provide reasonable assurance that transactions are executed in accordance with management authorization, recorded in conformity with Generally Accepted Accounting Principles ("GAAP") as applicable to governmental entities, that there exists accountability of and control over assets and obligations, and that sufficient reporting and review exists to provide adequate information for analysis and comparability of data. Internal control is an area of audit by the State Auditor, as well, and City management receives and takes action upon recommendations made by the State Auditor. The City's financial statements are subject to annual audit by the State Auditor. The audited 2013 financial statements are attached hereto as Appendix B.

### **Investment Policy**

The City maintains a cash and investment pool that is available for use by all funds. In general, interest earned from the pooled investments is allocated to each fund based on the average earnings and daily cash balance of each fund.

*Deposits.* As of June 30, 2014, the City's carrying amount of deposits was \$3,009,413 and bank balance was \$3,495,622. The Federal Deposit Insurance Corporation ("FDIC") insures the City's deposit up to \$250,000 insurance on interest bearing deposit and investments through December 31, 2014. All deposits not covered by FDIC are covered under the State of Washington Public Deposit Protection Commission Act of 1969. As of June 30, 2009, the State of Washington Public Deposit Protection Commission Act of 1969 was amended to require all public depositories within the State of Washington to fully collateralize their uninsured public deposits at 100%.

*Investments.* The City maintains an Internal Investment Pool ("IIP"). The IIP has an average maturity of approximately eight months. Some funds are invested for the benefit of the respective fund. Remaining monies are aggregated in a residual account, and invested in the IIP for the benefit of all funds. As required by State law, all investments of the City funds are obligations of the U.S. Government, U.S. agency issues, the State Treasurer's Investment Pool, or the Clark County Investment Pool. Regulatory oversight is performed by the Chief Financial Officer, the Treasurer, and the Treasury accountant.

As of June 30, 2014 the fair value of the City's investment portfolio was \$271,837,658 of which \$2,000,901 was invested on behalf of the Firemen's Pension Fund, and \$269,836,757 was invested in the IIP for the benefit of all funds. Investments of pension funds are not subject to the preceding limitations under state law.

### **Labor Relations**

The City currently has approximately 910 full and part-time employees, the majority of whom are eligible under State law to be represented by a labor organization under provisions of negotiated contracts with 10 bargaining units. The City considers its relationship with the bargaining units to be good.

<u>Union</u>	<u>No. of Employees Represented</u>	<u>Agreement Expires</u>
OPEIU, Local 11	122	December 31, 2014
Vancouver Police Officer's Guild	173	December 31, 2014
IAFF, Local 452	165	December 31, 2016
AFSCME, Local 307VC	167	December 31, 2014
Teamsters, Local 58	13	December 31, 2014
Plumbers & Steamfitters, Local 290	15	December 31, 2014
IAM District Lodge	18	December 31, 2014
OPEIU Law & Justice Division	11	December 31, 2014
IAFF, Local 452 (Fire Marshal's Office)	5	December 31, 2013(1)
Fire Command Officers Guild	9	December 31, 2013(1)

(1) Contract currently in negotiation.

### **Pension System**

All permanent City employees, including part-time employees who work 70 hours per month during five consecutive months, must participate in one of the following statewide local government retirement systems administered by the State Department of Retirement Systems as cost-sharing multiple-employer public employee retirement systems.

Substantially all the City employees are enrolled in the State Public Employees' Retirement System ("PERS") or the Law Enforcement Officers' and Fire Fighters' Retirement System ("LEOFF"). PERS and LEOFF participants who joined the system by September 30, 1977 are Plan 1 members. Those participants who joined on or after October 1, 1977 are Plan 2 members. In addition, PERS participants joining on or after September 1, 2002 have the option of making an irrevocable selection of membership in either PERS Plan 2 or PERS Plan 3. There is no LEOFF Plan 3.



Plans 1 and 2 are defined benefit plans, and Plan 3 is a combination defined benefit/defined contribution plan. Fluctuations in the financial markets do not affect defined benefit plan retirement benefits, but may affect benefits expected to be received from the defined contribution portion of PERS Plan 3.

Each biennium, the State Pension Funding Council adopts employer and employee contribution rates. Employee contribution rates for PERS Plan 1 are established by statute at six percent and do not vary from year to year. LEOFF employer contributions are partially subsidized by the State. The following table outlines the currently effective contribution rates of employees and employers under PERS and LEOFF.

The following tables outline the contribution rates of employees and employers under PERS and LEOFF.

#### **PERS Contribution Rates as of July 1, 2014**

	<b>PERS Plan 1</b>	<b>PERS Plan 2</b>	<b>PERS Plan 3</b>
Employer <sup>(1)</sup>	9.21%	9.21%	9.21%
Employee	6.00%	4.92%	Variable (5% to 15%)

(1) Includes a 0.16% administration fee.

#### **LEOFF Contribution Rates as of July 1, 2014**

	<b>Plan 1</b>	<b>Plan 2</b>
Employer <sup>(1)</sup>	0.18%	5.23%
Employee	0.00%	8.41%
State	0.00%	3.36%

(1) Includes a 0.18% administration fee.

The City contributed \$2,880,502 to PERS and \$1,798,219 to LEOFF in 2013 for all of the City's employees that are covered under PERS and LEOFF. However, future contribution rates are expected to be adjusted to meet system needs. Recent market conditions have had an impact on the funding levels of the both LEOFF and PERS, and it is expected that the contribution rates for employees and employers in the PERS Plans 2 and 3 will increase in the coming years. The State Actuary's website (which is not incorporated into this Official Statement by reference) includes information regarding the values and funding levels of these retirement plans. Additional information and historical trend information is presented in Washington State's Department of Retirement Systems' annual financial report. A copy of this report and additional information about these programs may be obtained from the Department of Retirement Systems, Point Plaza West, 1025 East Union Street, P.O. Box 48380, Olympia, WA 98504-8380, Phone: (800) 547-6657, Internet Address: [www.drs.wa.gov](http://www.drs.wa.gov).\*

#### **Other Post Employment Benefits**

The Governmental Accounting Standards Board ("GASB") has issued a new standard concerning Accounting and Financial Reporting by Employers for Post-Employment Benefits Other than Pensions (GASB 45). In addition to pensions, many State and local governmental employers provide other post-employment benefits ("OPEB") as a part of total compensation to attract and retain the services of qualified employees. OPEB includes post-employment health care as well as other forms of post-employment benefits when provided separately from a pension plan. The new standard provides for the measurement, recognition and display of OPEB expenses/expenditures, related liabilities (assets), note disclosures, and, if applicable, required supplementary information in the financial reports.

\* The website of the Department of Retirement Systems is not part of this Official Statement and investors should not rely on information that is presented in its website in determining whether to purchase Bonds. This inactive textual reference to the website is not a hyperlink and does not incorporate the website by reference.

The city's annual other post employment benefit (OPEB) cost for each plan is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The city's annual OPEB cost for the current year and the related information for each plan are as follows:

The City's annual OPEB cost (expense) is calculated based on the annual required contribution of the employer ("ARC"), an amount actuarially determined in accordance with the parameters of GASB 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover the normal cost each year and to amortize any unfunded actuarial accrued liabilities ("UAAL") over a period not to exceed 30 years. The City's annual OPEB costs and Net OPEB obligation for 2013 were as follows:

Annual Required Contribution	\$ 2,866,245
Interest on Net OPEB Obligation	180,653
Adjustment to annual required contribution	<u>(296,795)</u>
Annual OPEB Cost	2,750,103
Contributions Made	<u>(1,576,597)</u>
Increase in Net OPEB Obligation	1,173,506
Net OPEB Obligation – Beginning of Year	<u>4,817,425</u>
Net OPEB Obligation – End of Year	<u>\$ 5,990,931</u>

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the years ending December 31 were as follows:

<b>Fiscal Year Ended</b>	<b>Annual OPEB Cost</b>	<b>Contribution as a Percentage of Annual OPEB Cost</b>	<b>Net OPEB Obligation</b>
2013	\$2,750,103	57%	\$5,990,931
2012	2,658,748	62	4,817,425
2011	2,685,552	60	3,841,696

### **Risk Management**

The City has established a Self-Insurance Internal Service Fund (the "Self-Insurance Fund") to account for and finance its insured and uninsured risks of loss. The Self-Insurance Fund addresses claims in four areas of risk including general liability, worker's compensation, property, and unemployment. Commercial insurance is purchased to handle risk of loss. In the past three years, no settlements have exceeded the City's insurance limits. Potential investors should note that the following information is unaudited and is subject to audit adjustments.

*General Liability and Property.* The self-insurance cost for liability claims and claims administration through December 31, 2013, was \$539,460 with 82 new claims filed for 2013. The fund pays the majority of claims involving general liability, but has other liability coverage through specific policies. Currently, specific policies include airport liability at an annual cost of \$4,691. Coverage totals \$5,000,000 for liability and \$5,000,000 for hangar keepers legal. In addition, the City purchases excess liability insurance for all City operations including auto, for a limit of \$10,000,000 plus \$10,000,000 excess at an annual cost of \$301,518. The excess policy provides \$1,000,000 for self-insured retention. The City also purchases liability on specific vehicles up to \$1,000,000 at an annual cost of \$9,293 and inland marine coverage for the equipment fleet at an annual cost of \$49,954. The deductible for fleet physical damage is 5% subject to \$10,000 minimum.

Property claim costs in 2013 were \$97,441, with 36 new first party property and vehicle claims reported in 2013. The City carries fire damage insurance (buildings and business personal property), earth movement, equipment breakdown, valuable papers, computer virus, accounts receivable and flood insurance coverage at an annual cost of \$383,651 for all City buildings and contents. Policy coverage for property damage is up to \$400 million with

adjustable deductibles based on specific event types. This represents replacement cost for City buildings and contents.

*Worker's Compensation.* The cost for Workers' Compensation claims and claims administration was \$2,137,502 in 2013, with 101 new claims processed. Reportable claims costs for 2013 are \$336,387 with 27 open claims. The City is self-insured through the fund for workers' compensation; however, an excess coverage policy is carried at an annual premium cost of \$85,094. The policy has a \$750,000 deductible.

*Contributions and Reserves.* City fund contributions to the Self-Insurance Fund are determined using information from the contributing funds past claims experience and loss exposures. The claims liability reported in the Self-Insurance Fund totaled \$3,153,529 as of December 31, 2013.

### GENERAL AND ECONOMIC INFORMATION

The City is located in southwest Clark County, approximately 15 miles north of Portland, Oregon. It is the largest city in the County with a 2014 estimated population of 167,400. The Vancouver PMSA (Clark County) has a diversified industrial base which includes the following types of industry: computer, steel fabrication, electronics, airplane repair, electric heat equipment, machine shops, fruit packing, furniture manufacturing, paper bags, brick and tile, ice manufacturing, grain elevator, malt plant, chemicals, clothing manufacturing, twine and ropes, concrete pipes and blocks, golf carts, fertilizer, industrial ceramics, disposable diapers, plastic bottles, cabinet manufacturing, luxury motor yachts, VCRs, plastic manufacturing, and snack food manufacturing.

#### Population

Historical populations for the City and Clark County are as follows:

Year	City of Vancouver	Clark County
2014	167,400	442,800
2013	164,500	435,500
2012	163,200	431,250
2011	162,300	428,000
2010	161,791	425,363

*Source: Washington State Office of Financial Management estimates.*

## Largest Employers

The table below shows a list of the major employers in Clark County ranked by number of employees.

### Clark County Area Major Employers 2013

Employer	Service/Product	Employees
PeaceHealth SW Washington Med. Center	Hospital	2,505
Evergreen Public Schools	K-12 education	2,455
Vancouver Public Schools	K-12 education	2,225
Clark County	Local county government	1,520
Fred Meyer Stores, Inc.	Grocery, apparel, general merch.	1,533
Battle Ground Public Schools	K-12 education	1,270
Bonneville Power Administration	Energy services	1,180
WaferTech, LLC	Silicon wafer fabrication	1,040
Clark College	Higher education	1,016
The Vancouver Clinic	Medical offices	961
City of Vancouver	Local city government	919
Legacy Salmon Creek Medical Center	Hospital	850
VA Medical Clinic	Medical offices	835
BNSF Railway Railroad	Rail services	825
Camas School District No. 117	K-12 education	750
SEH America Inc.	Silicon wafer fabrication	703
Kaiser Permanente Northwest	Hospital	698
Educational Service District No. 112	Education services	600
Wells Fargo	Financial services	566
Charter Communications	Cable, internet & phone services	566

Source: Columbia River Economic Development Council.

## Economic Data

Following are additional economic indicators for the City and Clark County.

### City of Vancouver Building Permits

Year	Commercial Construction		Residential Construction <sup>(1)</sup>	
	Number of Permits	Valuation	Number of Permits	Valuation
2014 <sup>(2)</sup>	392	\$ 41,831,456	473	\$ 13,309,569
2013	747	105,543,043	841	36,651,890
2012	846	72,323,940	753	35,254,080
2011	664	186,830,735	703	18,336,099
2010	704	72,392,029	632	19,829,751
2009	582	57,508,910	690	21,766,323

(1) Includes mobile homes, residential (additions/garages/remodel), single-family residence and duplex permits.

(2) Through July, 2014.

Source: City of Vancouver.

### Taxable Retail Sales

Year	City of Vancouver	Clark County
2013	\$2,768,846,324	\$ 4,870,331,249
2012	2,547,094,630	4,456,682,401
2011	2,406,546,404	4,197,332,776
2010	2,276,978,088	4,036,327,778
2009	2,265,219,788	3,907,558,113
2008	2,631,533,663	4,548,933,138

Source: Washington State Department of Revenue.

### Personal and Per Capita Income

Year	Clark County		State of Washington	
	Total Personal Income (000's)	Per Capita Personal Income	Total Personal Income (000's)	Per Capita Personal Income
2013	N/A	N/A	\$327,870,951	\$47,031
2012	\$17,425,222	\$39,758	317,574,707	46,045
2011	16,214,977	37,438	303,087,834	44,420
2010	15,424,352	36,122	286,743,785	42,521
2009	15,205,268	36,097	280,778,028	42,112

Source: U.S. Department of Commerce, Bureau of Economic Analysis.

### Median Household Income

Year	Clark County	Washington State
2013	\$54,643	\$58,577
2012	56,054	56,444
2011	54,951	55,500
2010	54,581	54,888
2009	54,370	55,458

(1) Figures for 2012 are preliminary estimate, 2013 (November) are projected.

Source: Washington State Office of Financial Management.

**Clark County**  
**Nonagricultural Wage & Salary Workers<sup>(1)</sup>**  
**and Labor Force and Employment Data**

	<b>Annual Average</b>				
	<b><u>2014<sup>(2)</sup></u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Civilian Labor Force	204,360	206,090	209,180	214,130	217,620
Total Employment	188,860	186,300	187,160	187,500	187,070
Total Unemployment	15,500	19,790	22,020	26,630	30,550
Percent of Labor Force	7.6	9.6	10.5	12.4	14.0
<b>NAICS INDUSTRY<sup>(3)</sup></b>	<b><u>2014<sup>(2)</sup></u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>	<b><u>2011</u></b>	<b><u>2010</u></b>
Total Nonfarm	145,400	139,600	129,600	127,183	126,233
Construction, Mining, and Logging	10,400	9,500	8,500	8,175	8,325
Construction and Mining	10,300	9,400	8,400	8,075	8,225
Logging	100	100	100	100	100
Manufacturing	12,900	13,000	12,100	11,517	11,350
Durable Goods	8,500	8,600	7,700	7,242	7,267
Nondurable Goods	4,400	4,400	4,500	4,275	4,083
Trade, Transportation, and Utilities	26,600	25,500	24,700	24,225	23,958
Wholesale Trade	6,200	5,700	5,500	5,300	5,067
Retail Trade	16,500	16,000	15,400	15,033	14,992
Transportation, Warehousing, and Utilities	3,900	3,800	3,800	3,892	3,900
Information	3,200	2,700	2,500	2,583	2,683
Financial Activities	7,000	6,900	5,800	5,767	5,750
Finance and Insurance	4,600	4,500	3,700	3,600	3,550
Real Estate and Rental and Leasing	2,400	2,400	2,200	2,167	2,200
Professional and Business Services	17,400	16,200	15,500	14,850	14,483
Professional, Scientific, and Technical Serv.	7,700	7,100	6,900	6,825	6,650
Management of Companies	2,200	2,100	1,700	1,400	1,300
Admin., Support, Waste Mgmt., and Remed.	7,500	7,000	6,900	6,625	6,533
Education and Health Services	24,500	23,100	19,600	19,258	18,800
Education Services	1,600	1,500	1,400	1,350	1,275
Health Care and Social Assistance	22,900	21,600	18,200	17,908	17,525
Leisure and Hospitality	13,800	13,500	12,500	12,283	12,292
Arts, Entertainment and Recreation	2,600	2,500	2,300	2,242	2,150
Accommodation and Food Services	11,200	11,000	10,300	10,042	10,142
Other Services	5,400	5,200	4,900	4,725	4,483
Government	24,200	24,000	23,400	23,800	24,108
Federal Government	3,100	3,100	3,100	3,092	3,058
State Government	3,700	3,900	3,900	3,958	4,000
Local Government	17,400	17,000	16,500	16,750	17,050
Workers in Labor/Management Disputes	0	0	0	0	0

(1) Excludes proprietors, self-employed, members of the armed services, workers in private households, and agriculture. Includes all full- and part-time wage and salary workers receiving pay during the pay period including the 12th of the month.

(2) Preliminary Data through June, 2014.

(3) North American Industry Classification System.

Source: Washington State Employment Security Department.

## INITIATIVE AND REFERENDUM

Under the State Constitution, the voters of the State have the ability to initiate legislation and modify existing legislation through the powers of initiative and referendum, respectively. The initiative power in Washington may not be used to amend the State Constitution. Initiatives and referenda are submitted to the voters upon receipt of a petition signed by at least 8% (initiatives) and 4% (referenda) of the number of voters registered and voting for the office of Governor at the preceding regular gubernatorial election. Any law approved in this manner by a majority of the voters may not be amended or repealed by the Legislature within a period of two years following enactment, except by a vote of two-thirds of all the members elected to each house of the Legislature. After two years, the law is subject to amendment or repeal by the Legislature in the same manner as other laws.

## TAX MATTERS

In the opinion of Bond Counsel, interest on the Bonds is excludable from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; however, interest on the Bonds is taken into account in determining adjusted current earnings for the purpose of computing the alternative minimum tax imposed on certain corporations.

Federal income tax law contains a number of requirements that apply to the Bonds, including investment restrictions, periodic payments of arbitrage profits to the United States, requirements regarding the use of proceeds of the Bonds and the facilities financed with proceeds of the Bonds and certain other matters. The City has covenanted to comply with all applicable requirements.

Bond Counsel's opinion is subject to the condition that the City comply with the above-referenced covenants and, in addition, will rely on representations by the City and its advisors with respect to matters solely within the knowledge of the City and its advisors, respectively, which Bond Counsel has not independently verified. If the City fails to comply with such covenants or if the foregoing representations are determined to be inaccurate or incomplete, interest on the Bonds could be included in gross income for federal income tax purposes retroactively to the date of issuance of the Bonds, regardless of the date on which the event causing taxability occurs.

Except as expressly stated above, Bond Counsel expresses no opinion regarding any other federal or state income tax consequences of acquiring, carrying, owning or disposing of the Bonds. Owners of the Bonds should consult their tax advisors regarding the applicability of any collateral tax consequences of owning the Bonds, which may include tax issues associated with original issue discount, original issue premium, purchase at a market discount or at a premium, taxation upon sale, redemption or other disposition, and various withholding requirements.

Prospective purchasers of the Bonds should be aware that ownership of the Bonds may result in collateral federal income tax consequences to certain taxpayers, including, without limitation, financial institutions, property and casualty insurance companies, individual recipients of Social Security or Railroad Retirement benefits, certain S corporations with "excess net passive income," foreign corporations subject to the branch profits tax, life insurance companies and taxpayers who may be deemed to have incurred or continued indebtedness to purchase or carry or have paid or incurred certain expenses allocable to the Bonds. Bond Counsel expresses no opinion regarding any collateral tax consequences. Prospective purchasers of the Bonds should consult their tax advisors regarding collateral federal income tax consequences.

Payments of interest on tax-exempt obligations, such as the Bonds, are in many cases required to be reported to the Internal Revenue Service (the "IRS"). Additionally, backup withholding may apply to any such payments made to any owner who is not an "exempt recipient" and who fails to provide certain identifying information. Individuals generally are not exempt recipients, whereas corporations and certain other entities generally are exempt recipients.

Bond Counsel gives no assurance that any future legislation or clarifications or amendments to the Code, if enacted into law, will not cause the interest on the Bonds to be subject, directly or indirectly, to federal income taxation. From time to time, legislation is proposed that, if enacted, could alter the federal income tax consequences described herein or otherwise prevent owners of the Bonds from realizing the full current benefit of the tax status of the interest on the Bonds. For example, both President Obama and the Chair of the House Ways and Means Committee

have recently proposed legislation that effectively would impose federal income tax on a portion of otherwise tax-exempt interest for certain higher income taxpayers. Bond Counsel makes no prediction as to the likelihood of any portion of either of these proposals being enacted. Prospective purchasers of the Bonds should consult their own tax advisors regarding any pending or proposed federal legislation, as to which Bond Counsel expresses no view.

Bond Counsel's opinion is not a guarantee of result and is not binding on the IRS; rather, the opinion represents Bond Counsel's legal judgment based on its review of existing law and in reliance on the representations made to Bond Counsel and the City's compliance with its covenants. The IRS has established an ongoing program to audit tax-exempt obligations to determine whether interest on such obligations is includable in gross income for federal income tax purposes. Bond Counsel cannot predict whether the IRS will commence an audit of the Bonds. Owners of the Bonds are advised that, if the IRS does audit the Bonds, under current IRS procedures, at least during the early stages of an audit, the IRS will treat the City as the taxpayer, and the owners of the Bonds may have limited rights to participate in the audit. The commencement of an audit could adversely affect the market value and liquidity of the Bonds until the audit is concluded, regardless of the ultimate outcome.

#### **Qualified Tax-Exempt Obligations**

The City has designated the Bonds as "qualified tax-exempt obligations" within the meaning of Section 265(b)(3)(B) of the Code.

#### **ABSENCE OF MATERIAL LITIGATION**

There is no litigation of any kind now pending or, to the knowledge of the City, threatened to restrain or enjoin the issuance or delivery of the Bonds or in any manner questioning the proceedings and authority under which the Bonds are issued or affecting the ability of the City to pay the principal of or the interest on the Bonds.

#### **NO CONTINUING DISCLOSURE**

*No Undertaking to Provide Ongoing Disclosure.* The aggregate principal amount of the Bonds is less than \$1 million, therefore the issuance of the Bonds does not constitute an "Offering" under Securities and Exchange Commission Rule 15c2-12 (the "Rule"). Consequently, the City does not undertake to provide financial information or operating data or notices of material events with respect to the Bonds pursuant to the Rule. Copies of the District's annual financial statements are available upon request to the office of the Treasurer, the current address for whom is PO Box 1995, Vancouver, WA 98668; telephone number: (360) 487-8448.

#### **APPROVAL OF BOND COUNSEL**

Legal matters incident to the authorization, issuance and sale of Bonds by the City are subject to the approving legal opinion of K&L Gates LLP, Seattle, Washington, Bond Counsel. The form of the opinion of Bond Counsel with respect to the Bonds is attached hereto as APPENDIX C.

The opinion of Bond Counsel is given based on factual representations made to Bond Counsel, and under existing law, as of the date of initial delivery of the Bonds, and Bond Counsel assumes no obligation to revise or supplement its opinion to reflect any facts or circumstances that may thereafter come to its attention, or any changes in law that may thereafter occur. The opinion of Bond Counsel is an expression of its professional judgment on the matters expressly addressed in its opinion and does not constitute a guarantee of result. Bond Counsel will be compensated only upon the issuance and sale of Bonds.

#### **CONFLICTS OF INTEREST**

Some or all of the fees of the Underwriter and Bond Counsel are contingent upon the issuance and sale of the Bonds. Furthermore, Bond Counsel from time to time serves as counsel to the Underwriter with respect to issuers other than the City and transactions other than the issuance of the Bonds. None of the council members or other officers of the City have interests in the issuance of the Bonds that are prohibited by applicable law.



## UNDERWRITING

The Underwriter has agreed, subject to certain conditions, to purchase all of the Bonds, at a price equal to the principal amount thereof, less an underwriting discount of \$15,000. The Underwriter has represented that the Bonds will be reoffered at the prices or yields set forth on the inside cover hereof, and such initial offering prices may be changed from time to time by the Underwriter. After the initial public offering, the public offering prices may be varied from time to time.

The Underwriter has entered into an agreement (the "Agreement") with Pershing LLC ("Pershing"), a subsidiary of The Bank of New York Mellon Corporation, for the distribution of certain municipal securities offerings allocated to the Underwriter at the original offering prices. Under the Agreement, if applicable to the Bonds, the Underwriter will share with Pershing a portion of the fee or commission, exclusive of management fees, paid to the Underwriter.

The Underwriter of the Bonds has entered into a distribution agreement ("Distribution Agreement") with Charles Schwab & Co., Inc. ("CS&Co") for the retail distribution of certain securities offerings at the original issue prices. Pursuant to the Distribution Agreement, CS&Co. will purchase Bonds from the Underwriter at the original issue price less a negotiated portion of the selling concession applicable to any Bonds that CS&Co. sells.

## CONCLUDING STATEMENT

All estimates, assumptions, statistical information and other statements contained herein, while taken from sources considered reliable, are not guaranteed by the City or the Underwriter. So far as any statement herein includes matters of opinion, or estimates of future expenses and income, whether or not expressly so stated, they are intended merely as such and not as representations of fact.

The information contained herein should not be construed as representing all conditions affecting the City or the Bonds. Additional information may be obtained directly from the City or the Underwriter.

The foregoing statements relating to the Bond Ordinance and other documents are in all respects subject to and qualified in their entirety by provisions of such documents.

This Official Statement, starting with the cover page and all subsequent pages, including any appendices, comprise the entire Official Statement, which has been approved by the City. The City has represented to the Underwriter that the portions of this Official Statement directly pertaining to the City neither contain any misrepresentation of material fact nor omit any material fact necessary to understand the financial, economic or legal nature of the City or any information presented herein.

CITY OF VANCOUVER, WASHINGTON

By: /s/ Carrie Lewellen  
Treasurer

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**APPENDIX A**  
**COPY OF THE FINAL ASSESSMENT ROLL**

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LID 545 FINAL ASSESSMENT ROLL MAY 8, 2014

PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
091540-000	ZHANG JIEBIN	718 SYCAMORE AVE SPC 113	VISTA	CA	92083		1	\$ 1,815.10
092008-002	ZETA ODEON M & ZETA MARIA L	15001 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15001 SE EVERGREEN HWY	1	\$ 1,815.10
092008-004	WASTRADOWSKI BEVERLY J & WASTRADOWSKI ARTHUR C	15003 SE EVERGREEN HWY	VANCOUVER	WA	98683	15003 SE EVERGREEN HWY	1	\$ 1,815.10
092008-006	WATANABE ALVIN & WATANABE TAMARA	15013 SE EVERGREEN HWY	VANCOUVER	WA	98683	15013 SE EVERGREEN HWY	1	\$ 1,815.10
092008-008	MACAULAY KERMIT & BLIX ANN	15103 SE EVERGREEN HWY	VANCOUVER	WA	98683	15103 SE EVERGREEN HWY	1	\$ 1,815.10
092008-010	HAWKINS SHANNON K TRUSTEE	15113 SE EVERGREEN HWY	VANCOUVER	WA	98683	15113 SE EVERGREEN HWY	1	\$ 1,815.10
092008-012	AUKIN VICTOR G	15207 SE EVERGREEN HWY	VANCOUVER	WA	98683	15207 SE EVERGREEN HWY	1	\$ 1,815.10
092008-013	DOLAN JOHN & DOLAN VIOLET	15201 SE EVERGREEN HWY	VANCOUVER	WA	98683	15201 SE EVERGREEN HWY	1	\$ 1,815.10
092008-014	GOULD RYAN & GOULD KRISTEN ELIZABETH ANDERSON	15209 SE EVERGREEN HWY	VANCOUVER	WA	98683	15209 SE EVERGREEN HWY	1	\$ 1,815.10
092008-016	EZAT-PANAH KAMRAN & EZAT-PANAH STEPHANIE	15301 SE EVERGREEN HWY	VANCOUVER	WA	98683	15301 SE EVERGREEN HWY	1	\$ 1,815.10
092008-018	FOSTER BARBARA K TRUSTEE	15313 SE EVERGREEN HWY	VANCOUVER	WA	98683	15313 SE EVERGREEN HWY	1	\$ 1,815.10
092008-019	TRIPP ROBERT ROLAN & TRIPP SUSAN L	15315 SE EVERGREEN HWY	VANCOUVER	WA	98683	15315 SE EVERGREEN HWY	1	\$ 1,815.10
092008-068	PARSONS ROGER & PARSONS LAURIE	14804 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14804 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-070	NAUGHTON JAMES & NAUGHTON PAULA TRUSTEE	14805 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14805 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-072	BONAWITZ JOE S & BONAWITZ JOANN TRUSTEE	14807 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14807 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-074	SCHROEDER STEPHEN M & SCHROEDER KRISTIE M	14811 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14811 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-076	FAKHOURY OMAR J & FAKHOURY GHADA C	14819 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14819 SE NORTHSHORE CIR	1	\$ 1,815.10
092008-082	LEE LANEIL A & LEE LANEILLE TRUSTEES	3810 SE RIVERCREST AVE	VANCOUVER	WA	98663	3810 SE RIVERCREST AVE	1	\$ 1,815.10
092008-112	HIGGINS MICHAEL & HIGGINS MARY	14608 SE 36TH CIR	VANCOUVER	WA	98683	14608 SE 36TH CIR	1	\$ 1,815.10
092008-114	WEINSTEIN JEFFREY & WEINSTEIN SHERRI	4708 B NE THURSTON WAY	VANCOUVER	WA	98662	14609 SE 36TH CIR	1	\$ 1,815.10
092008-118	NEUPERT KAROLYI & GORDON BARRY	3612 SE 147TH CT	VANCOUVER	WA	98683	3612 SE 147TH CT	1	\$ 1,815.10
092008-120	DK CAPITAL LLC	PO BOX 579	CENTRALIA	WA	98531	3707 SE 147TH CT	1	\$ 1,815.10
092008-190	HOWARD KAE TRUSTEE	14519 SE RIVERSHORE DR	VANCOUVER	WA	98683	14519 SE RIVERSHORE DR	1	\$ 1,815.10
092008-192	ANDERSON DALE E & ANDERSON LELA L	14707 SE RIVERSIDE DR	VANCOUVER	WA	98683	14607 SE RIVERSHORE DR	1	\$ 1,815.10
092008-194	DEFREES MICHAEL & DEFREES CRISTI D	14657 SE RIVERSHORE DR	VANCOUVER	WA	98683	14657 SE RIVERSHORE DR	1	\$ 1,815.10
092008-196	ANDERSON DALE E & ANDERSON LETA TRUSTEE	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	14707 SE RIVERSHORE DR	1	\$ 1,815.10
092008-198	STEIN CRAIG	5408 NE 88TH ST B101	VANCOUVER	WA	98665	14719 SE RIVERSHORE DR	1	\$ 1,815.10
092008-200	TERRELL RICHARD & TERRELL CAROL	14807 SE RIVERSHORE DR	VANCOUVER	WA	98683	14807 SE RIVERSHORE DR	1	\$ 1,815.10
092008-202	TUAN TRAN & HOANG KATHY	14819 SE RIVERSHORE DR	VANCOUVER	WA	98683	14819 SE RIVERSHORE DR	1	\$ 1,815.10
092008-204	MCCLASKEY TOD E JR & MCCLASKEY VERONICA TRUSTEES	1499 SE TECH CENTER PL STE 2	VANCOUVER	WA	98683	14905 SE RIVERSHORE DR	1	\$ 1,815.10
092008-206	DAVIS GERALD & DAVIS ROBERTA	6922 NE FOURTH PLAIN BLVD	VANCOUVER	WA	98661	14915 SE RIVERSHORE DR	1	\$ 1,815.10
092008-208	MACKIN LARRY R & MACKIN SUZANNE I	15007 SE RIVERSHORE DR	VANCOUVER	WA	98683	15007 SE RIVERSHORE DR	1	\$ 1,815.10
092008-210	HUFFSTUTTER VINCENT L & HUFFSTUTTER SHELLEY	15019 SE RIVERSHORE DR	VANCOUVER	WA	98683	15019 SE RIVERSHORE DR	1	\$ 1,815.10
092008-212	KINGZETT THOMAS & KINGZETT GLORIA	15111 SE RIVERSHORE DR	VANCOUVER	WA	98683	15111 SE RIVERSHORE DR	1	\$ 1,815.10
092008-214	WATERS JOHN E & WATERS KATHLEEN M	15201 SE RIVERSHORE DR	VANCOUVER	WA	98683	15201 SE RIVERSHORE DR	1	\$ 1,815.10
092008-215	RIVER PROPERTY LLC	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	15209 SE RIVERSHORE DR	1	\$ 1,815.10
092009-786	MCLAGAN KATHLEEN TRUSTEE	15801 SE RIVERSHORE DR	VANCOUVER	WA	98683	15801 SE RIVERSHORE DR	1	\$ 1,815.10
092009-788	FRABACK ALAN I & FRABACK ANNE MARIE	15813 SE RIVERSHORE DR	VANCOUVER	WA	98683	15813 SE RIVERSHORE DR	1	\$ 1,815.10
092009-790	TENOLD ROBERT & TENOLD SUSAN	15821 SE RIVERSHORE DR	VANCOUVER	WA	98683	15821 SE RIVERSHORE DR	1	\$ 1,815.10
092009-792	ROAKE JAMES & ROAKE RUTH A	15903 SE RIVERSHORE DR	VANCOUVER	WA	98683	15903 SE RIVERSHORE DR	1	\$ 1,815.10
092009-794	PATTERSON JAMES & PATTERSON LINDA TRUSTEE	15915 SE RIVERSHORE DR	VANCOUVER	WA	98683	15915 SE RIVERSHORE DR	1	\$ 1,815.10
092009-796	MACKAY DAVID B & MACKAY M KAY TRUSTEES	16001 SE RIVERSHORE DR	VANCOUVER	WA	98683	16001 SE RIVERSHORE DR	1	\$ 1,815.10
092009-798	BEATTY THOMAS & BEATTY CARMEN M	16009 SE RIVERSHORE DR	VANCOUVER	WA	98683	16009 SE RIVERSHORE DR	1	\$ 1,815.10
092009-800	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16021 SE RIVERSHORE DR	1	\$ 1,815.10
092009-804	HANNAH RICHARD & HANNAH B MARILYN	16117 SE RIVERSHORE DR	VANCOUVER	WA	98683	16117 SE RIVERSHORE DR	1	\$ 1,815.10
092009-808	GRAY PETER G	16215 SE RIVERSHORE DR	VANCOUVER	WA	98683	16215 SE RIVERSHORE DR	1	\$ 1,815.10
092009-810	LE HIEU T & LE THUY D	16311 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	16311 SE RIVERSHORE DR	1	\$ 1,815.10
092010-888	STEIN SUSAN L & BREDL JAY TRUSTEES	14018 SE 35TH LP	VANCOUVER	WA	98684	15505 SE RIVERSHORE DR	1	\$ 1,815.10
092010-890	HARRIS ROD A & HARRIS LINDA LEE	15515 SE RIVERSHORE DR	VANCOUVER	WA	98683	15515 SE RIVERSHORE DR	1	\$ 1,815.10
092010-892	CHAMBERS DAVID E & CHAMBERS MAUREEN A TRUSTEE	15603 SE RIVERSHORE DR	VANCOUVER	WA	98683	15603 SE RIVERSHORE DR	1	\$ 1,815.10
092010-894	FOGG EDWARD L & FOGG MARIA M	15609 SE RIVERSHORE DR	VANCOUVER	WA	98683	15609 SE RIVERSHORE DR	1	\$ 1,815.10
092010-896	FOSTER GARY & FOSTER TINA	15701 SE RIVERSHORE DR	VANCOUVER	WA	98683	15701 SE RIVERSHORE DR	1	\$ 1,815.10
092010-898	JULIAN DENISE C	15711 SE RIVERSHORE DR	VANCOUVER	WA	98683	15711 SE RIVERSHORE DR	1	\$ 1,815.10
114784-004	VOGLER BEVERLY	13820 SE 35TH ST	VANCOUVER	WA	98683	13820 SE 35TH ST	1	\$ 1,815.10
114784-006	MONTGOMERY WILLIAM & MONTGOMERY TONI	13816 SE 35TH ST	VANCOUVER	WA	98683	13816 SE 35TH ST	1	\$ 1,815.10
114784-010	KRENELKA RANDALL M	13808 SE 35TH ST	VANCOUVER	WA	98683	13808 SE 35TH ST	1	\$ 1,815.10
114784-012	COLLINS CONNIE COLLETTE	13800 SE 35TH ST	VANCOUVER	WA	98683	13800 SE 35TH ST	1	\$ 1,815.10
114784-014	CORNETT KATHERINE	13720 SE 35TH ST	VANCOUVER	WA	98683	13720 SE 35TH ST	1	\$ 1,815.10
114784-016	GOODWIN KRISTI V & GOODWIN JEREMY M	13716 SE 35TH ST	VANCOUVER	WA	98683	13716 SE 35TH ST	1	\$ 1,815.10
114784-018	TRACY WILLIAM J & TRACY MARILYN E	37100 SE 20TH ST	WASHOUGAL	WA	98671	13710 SE 35TH ST	1	\$ 1,815.10
114784-020	BAKER JOHN A & BAKER KIMBERLY S	13706 SE 35TH ST	VANCOUVER	WA	98683	13706 SE 35TH ST	1	\$ 1,815.10
114784-022	SMITH PATTI A & SMITH DONALD J	13700 SE 35TH ST	VANCOUVER	WA	98683	13700 SE 35TH ST	1	\$ 1,815.10
114784-024	FULLARD-LEO DUDLEY L	579 AUWUNA ST	KAILUA	HI	96734	13622 SE 35TH ST	1	\$ 1,815.10
114784-026	SLATER BRANDON & SLATER DAYNA	24227 SE 43RD PL	ISSAQUAH	WA	98029	13620 SE 35TH ST	1	\$ 1,815.10
114784-028	SHORT DAVID B & SHORT DIANE M	180 TOPSIDE CT	STOKESDALE	NC	27357	13618 SE 35TH ST	1	\$ 1,815.10
114784-030	CASSIE GORDON J	7632 NE HAZEL DELL AVE	VANCOUVER	WA	98665	13616 SE 35TH ST	1	\$ 1,815.10
114784-032	PINO EVA	11714 NE CRESTWOOD DR	VANCOUVER	WA	98684	13614 SE 35TH ST	1	\$ 1,815.10
114784-034	CUNNINGHAM JAMES E	3407 SE 136TH CT	VANCOUVER	WA	98683	3407 SE 136TH CT	1	\$ 1,815.10
114784-038	CARLSON RONALD D & CARLSON KYMERIA A	3401 SE 136TH CT	VANCOUVER	WA	98683	3401 SE 136TH CT	1	\$ 1,815.10
114784-040	HOWARD GREGORY H & HOWARD MARY LYNN	3408 SE 136TH CT	VANCOUVER	WA	98683	3408 SE 136TH CT	1	\$ 1,815.10
114784-042	FERGUSON TAMMIE	3410 SE 136TH CT	VANCOUVER	WA	98683	3410 SE 136TH CT	1	\$ 1,815.10
114784-156	HARRIS WILLIAM & HARRIS LAVINE	13823 SE 36TH ST	VANCOUVER	WA	98683	13823 SE 36TH ST	1	\$ 1,815.10
114784-158	FEISTER AUTUMN LORETTA	13822 SE 36TH ST	VANCOUVER	WA	98683	13822 SE 36TH ST	1	\$ 1,815.10
114784-186	LANDOLT MICHELLE & LANDOLT DAVID	13617 SE 35TH ST	VANCOUVER	WA	98683	13617 SE 35TH ST	1	\$ 1,815.10
114784-188	MCNAMARA PAMELA L	103 NE 14TH AVE	CAMAS	WA	98607	13619 SE 35TH ST	1	\$ 1,815.10
114784-190	BAY MARGARET C	13701 SE 35TH ST	VANCOUVER	WA	98683	13701 SE 35TH ST	1	\$ 1,815.10
114784-192	WALLENSTROM ROLF & WALLENSTROM VIRGINIA	13709 SE 35TH ST	VANCOUVER	WA	98683	13709 SE 35TH ST	1	\$ 1,815.10
114784-194	MCCLANATHAN R A & MCCLANATHAN BENTE TRUSTEES	13715 SE 35TH ST	VANCOUVER	WA	98683	13715 SE 35TH ST	1	\$ 1,815.10
114784-198	HOLLAND ROBERT & HOLLAND SYLVIA	13719 SE 35TH ST	VANCOUVER	WA	98683	13719 SE 35TH ST	1	\$ 1,815.10
114784-200	WULF VIRGINIA C	13801 SE 35TH ST	VANCOUVER	WA	98683	13801 SE 35TH ST	1	\$ 1,815.10
114784-201	ROLAND RALPH & ROLAND KARALEE	13807 SE 35TH ST	VANCOUVER	WA	98683	13807 SE 35TH ST	1	\$ 1,815.10
114784-202	ALEGRIA ARTURO	13809 SE 35TH ST	VANCOUVER	WA	98683	13809 SE 35TH ST	1	\$ 1,815.10
114784-204	NORTON TIMOTHY W & NORTON KATHRYN M	5615 SE SCENIC LN UNIT 303	VANCOUVER	WA	98661	13817 SE 35TH ST	1	\$ 1,815.10
114784-206	GRUBBS SANDY L & LINDSTROM JERED F	3507 NE 175TH AVE	VANCOUVER	WA	98682	3502 SE 139TH AVE	1	\$ 1,815.10
114784-208	BISAILLON PHILIP E & BISAILLON LUCIANA	PO BOX 266	VANCOUVER	WA	98666	3510 SE 139TH AVE	1	\$ 1,815.10
114784-222	MELTON SAMUEL & MELTON MARILYN	3603 SE 139TH AVE	VANCOUVER	WA	98683	3603 SE 139TH AVE	1	\$ 1,815.10
114784-226	WIGGINS MANNING USA	3517 SE 139TH AVE	VANCOUVER	WA	98683	3517 SE 139TH AVE	1	\$ 1,815.10
114784-228	KERN BRENDA S	21145 S HWY 99 E	OREGON CITY	OR	97045	3511 SE 139TH AVE	1	\$ 1,815.10
114784-232	SCHLOSSER ALAN E	PO BOX 2322	BEND	OR	97709	3503 SE 139TH AVE	1	\$ 1,815.10
114784-234	HERRMANN LINDA M	13902 SE 35TH ST	VANCOUVER	WA	98683	13902 SE 35TH ST	1	\$ 1,815.10
114784-238	MINOR BRIAN C & MINOR DARICE E	14003 SE 35TH LOOP	VANCOUVER	WA	98683	14003 SE 35TH LOOP	1	\$ 1,815.10

LID 545 FINAL ASSESSMENT ROLL MAY 8, 2014

PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-242	STEVENS ABRAM M & STEVENS ANNA L	14007 SE 35TH LOOP	VANCOUVER	WA	98683	14007 SE 35TH LOOP	1	\$ 1,815.10
114784-270	LINK EDWARD WILLIAM & LINK LOUISE TRUSTEES	14215 SE 35TH LOOP	VANCOUVER	WA	98683	14215 SE 35TH LOOP	1	\$ 1,815.10
114784-272	KASZIEWICZ FRANK & KASZIEWICZ MICHELLE	14103 SE 35TH ST	VANCOUVER	WA	98683	14103 SE 35TH LOOP	1	\$ 1,815.10
114784-274	SARGENT LARRY E	20413 25TH AVE NW	SHORELINE	WA	98177	14115 SE 35TH ST	1	\$ 1,815.10
114784-276	SKARBERG JOHN B & SKARBERG JOLEEN G TRUSTEES	14206 SE 38TH ST	VANCOUVER	WA	98683	14206 SE 38TH ST	1	\$ 1,815.10
114784-334	OLCZAK STEPHEN G & OLCZAK MARY TRUSTEE	14205 SE 38TH ST	VANCOUVER	WA	98683	14205 SE 38TH ST	1	\$ 1,815.10
114784-338	WASHBURN FREDRICK L II & WASHBURN LORI LEE	14120 SE 35TH ST	VANCOUVER	WA	98683	14120 SE 35TH ST	1	\$ 1,815.10
114784-340	ASHE NEAL & ASHE SHARON TRUSTEE	14118 SE 35TH ST	VANCOUVER	WA	98683	14118 SE 35TH ST	1	\$ 1,815.10
114784-344	HESS STEVEN A & WILKS TERESA S	14114 SE 35TH ST	VANCOUVER	WA	98683	14114 SE 35TH ST	1	\$ 1,815.10
114784-346	UHEY JACKIE & UHEY STACI	7202 NW 291ST ST	RIDGEFIELD	WA	98642	14106 SE 35TH ST	1	\$ 1,815.10
114784-348	MCDADE BRYAN & MCDADE SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	14102 SE 35TH ST	1	\$ 1,815.10
114784-350	WINTER CHARLES F	14100 SE 35TH ST	VANCOUVER	WA	98683	14100 SE 35TH ST	1	\$ 1,815.10
114784-352	SHIRAIISHI CHRISTOPHER & CAMERON ANN	14022 SE 35TH ST	VANCOUVER	WA	98683	14022 SE 35TH ST	1	\$ 1,815.10
114784-354	KNIGHT ROY	14020 SE 35TH ST	VANCOUVER	WA	98683	14020 SE 35TH ST	1	\$ 1,815.10
114784-356	BROWN JEFFREY R & BROWN DEBORAH L	14016 SE 35TH ST	VANCOUVER	WA	98683	14016 SE 35TH ST	1	\$ 1,815.10
114784-360	ALDOUS GARY M & ALDOUS LAUREN R	14010 SE 35ST	VANCOUVER	WA	98683	14010 SE 35TH ST	1	\$ 1,815.10
114784-362	NAZARIO-PETAK CARMEN	14000 SE 35TH ST	VANCOUVER	WA	98683	14000 SE 35TH ST	1	\$ 1,815.10
114784-364	KANAN SALLY M	13918 SE 35TH ST	VANCOUVER	WA	98683	13918 SE 35TH ST	1	\$ 1,815.10
114784-366	SHORT DAVID B & SHORT DIANE M	3609 SE 139TH AVE	VANCOUVER	WA	98683	13910 SE 35TH ST	1	\$ 1,815.10
114784-368	BROWN RONALD E & BROWN PAULA R	2224 LITTLE LN APT 4	LAKE HAVASU CITY	AZ	86406	14004 SE 35TH LOOP	1	\$ 1,815.10
114784-370	COBB JOHN R & COBB REBECCA B	2660 HAYDEN BRIDGE RD	SPRINGFIELD	OR	97477	14021 SE 35TH ST	1	\$ 1,815.10
114784-372	GREIG RYAN & GREIG KIMBERLY	14038 SE 35TH LOOP	VANCOUVER	WA	98683	14038 SE 35TH LOOP	1	\$ 1,815.10
114784-374	PAYNE TIMOTHY W	14036 SE 35TH LOOP	VANCOUVER	WA	98683	14036 SE 35TH LOOP	1	\$ 1,815.10
114784-376	WOOD GREGORY & WOOD ANGELA	6021 GREENBUSH AVE	VAN NUYS	CA	91401	14034 SE 35TH LOOP	1	\$ 1,815.10
114784-378	YOUNG MARK G	14032 SE 35TH LOOP	VANCOUVER	WA	98683	14032 SE 35TH LOOP	1	\$ 1,815.10
114784-388	MCDOWELL MICHAEL M & MCDOWELL CLAUDIA S (C/B) - BRADLEY SUSAN G	14012 SE 35TH LOOP	VANCOUVER	WA	98683	14012 SE 35TH LOOP	1	\$ 1,815.10
114784-390	HORN RANDALL E	14008 SE 35TH LOOP	VANCOUVER	WA	98683	14008 SE 35TH LOOP	1	\$ 1,815.10
114784-700	SVEHAUG ALAN & SVEHAUG SALLY	13415 SE SILVER CIR	VANCOUVER	WA	98683	13415 SE SILVER CIR	1	\$ 1,815.10
122108-000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683		1	\$ 1,815.10
122109-000	DORSEY BRIDGET M & WEST TIMOTHY W	4219 NE 81ST AVE	PORTLAND	OR	97218	4515 SE 164TH AVE	1	\$ 1,815.10
122117-000	EVERGREEN INVESTORS LLC	4603 SE 164TH AVE	VANCOUVER	WA	98683	4603 SE 164TH AVE	1	\$ 1,815.10
122118-000	WARD JADE L & WARD JOSEPH C	4300 SE 164TH AVE	VANCOUVER	WA	98683	4300 SE 164TH AVE	1	\$ 1,815.10
122119-000	MCELLRATH ROBERT M & MCELLRATH SALLY	4310 SE 164TH AVE	VANCOUVER	WA	98683	4310 SE 164TH AVE	1	\$ 1,815.10
122121-000	NORD JOHN E SUCCESSOR TRUSTEE	2006 NE 157TH AVE	VANCOUVER	WA	98684	15801 SE EVERGREEN HWY	1	\$ 1,815.10
122122-000	COMBS RALPH LON & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682		1	\$ 1,815.10
122123-002	MORELLO SANTO & MORELLO JEANNETTE	4304 SE 159TH CRT	VANCOUVER	WA	98683	4304 SE 159TH CT	1	\$ 1,815.10
122123-004	HUELSMANN CHRISTOPHER T & JOHNSON-HUELSMANN JANET Y	PO BOX 871255	VANCOUVER	WA	98687	4312 SE 159TH CT	1	\$ 1,815.10
122123-006	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98683	4320 SE 159TH CT	1	\$ 1,815.10
122123-008	NGUYEN BAO Q & DANG TUTRINH T	4305 SE 159TH CT	VANCOUVER	WA	98683	4305 SE 159TH CT	1	\$ 1,815.10
122123-010	CARPENTER RICHARD VINCENT & CARPENTER SANDRA L	4315 SE 159TH CT	VANCOUVER	WA	98683	4315 SE 159TH CT	1	\$ 1,815.10
122123-012	RIEM MARK T & RIEM NEALANE D	4321 SE 159TH CT	VANCOUVER	WA	98683	4321 SE 159TH CT	1	\$ 1,815.10
122124-000	LESTER TED W & LESTER EDITH TRUSTEES	PO BOX 2050	WOODLAND	WA	98674	15613 SE EVERGREEN HWY	1	\$ 1,815.10
122125-000	MCNALL TIMOTHY D & MCNALL NICOLE M	PO BOX 703	CAMAS	WA	98607	4306 SE 164TH AVE	1	\$ 1,815.10
122128-000	WHITFIELD JANE G TRUSTEE	15819 SE EVERGREEN HWY	VANCOUVER	WA	98683	15819 SE EVERGREEN HWY	1	\$ 1,815.10
122133-000	KAUL SCOTT A & KAUL JANET A	15507 SE 39TH CIR	VANCOUVER	WA	98683	15513 SE EVERGREEN HWY	1	\$ 1,815.10
122135-000	CROCKER RICHARD H	12614 SE 10TH ST	VANCOUVER	WA	98683	4313 SE 164TH AVE	1	\$ 1,815.10
122137-000	BOURDEAU DENNIS & BOURDEAU PATRICIA	16001 SE EVERGREEN HWY	VANCOUVER	WA	98683	16001 SE EVERGREEN HWY	1	\$ 1,815.10
122139-000	PREST LAYNE A & PREST KARIN M	16301 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	16301 SE EVERGREEN HWY	1	\$ 1,815.10
122140-000	RODRIGUEZ DAVID & RODRIGUEZ JULIA	4503 SE 164TH AVE	VANCOUVER	WA	98683	4503 SE 164TH AVE	1	\$ 1,815.10
122143-000	SHALABY AZIZ & SHALABY BERNADETTE	16205 SE EVERGREEN HWY	VANCOUVER	WA	98683	16205 SE EVERGREEN HWY	1	\$ 1,815.10
122144-000	AMAYA JULIAN	16211 SE EVERGREEN HWY	VANCOUVER	WA	98683	16211 SE EVERGREEN HWY	1	\$ 1,815.10
122151-000	BERRY THOMAS JOE & MONTGOMERY DANA LEE	16101 SE EVERGREEN HWY	VANCOUVER	WA	98683	16101 SE EVERGREEN HWY	1	\$ 1,815.10
122152-000	MALVEAU SUSAN E	16013 SE EVERGREEN HWY	VANCOUVER	WA	98683	16013 SE EVERGREEN HWY	1	\$ 1,815.10
122153-000	TORISTOJA STACY LYNN & TORISTOJA DANO JAMES	109 E 37TH ST	VANCOUVER	WA	98663	16109 SE EVERGREEN HWY	1	\$ 1,815.10
122165-000	GARRETT STEPHEN A & GARRETT PATRICIA M	2408 SE 125TH AVE	VANCOUVER	WA	98683		1	\$ 1,815.10
122166-000	SCOTT BROOKE M	15703 SE EVERGREEN HWY	VANCOUVER	WA	98683	15703 SE EVERGREEN HWY	1	\$ 1,815.10
122169-000	WEBB ALAN L & WEBB LAURA	15511 SE EVERGREEN HWY	VANCOUVER	WA	98683	15511 SE EVERGREEN HWY	1	\$ 1,815.10
122358-005	BEEM JOHN & BEEM CHERYL	15407 SE EVERGREEN HWY	VANCOUVER	WA	98683	15407 SE EVERGREEN HWY	1	\$ 1,815.10
122358-010	HASHEMI MASSOUD & HASHEMI AFSANEH	15403 SE EVERGREEN HWY	VANCOUVER	WA	98683	15403 SE EVERGREEN HWY	1	\$ 1,815.10
122358-015	MCVICKER KEVIN C	15401 SE EVERGREEN HWY	VANCOUVER	WA	98683	15401 SE EVERGREEN HWY	1	\$ 1,815.10
122363-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683	14411 SE RIVERSHORE DR	1	\$ 1,815.10
122365-002	HADWIN MATTHEW & HADWIN VALARIE	15487 SE RIVERSHORE DR	VANCOUVER	WA	98683	15487 SE RIVERSHORE DR	1	\$ 1,815.10
122365-004	JESSICK DAVID & JESSICK MARLIS	15465 SE RIVERSHORE DR	VANCOUVER	WA	98683	15465 SE RIVERSHORE DR	1	\$ 1,815.10
122365-006	FRANZ FINLEY ELSIE & FRANZ ROBERT W	1211 SW 5TH AVE STE #300	PORTLAND	OR	97204	15443 SE RIVERSHORE DR	1	\$ 1,815.10
122365-008	CALDWELL RONALD L & CALDWELL LINDA D	4902 DANDY TRAIL	INDIANAPOLIS	IN	46254	15421 SE RIVERSHORE DR	1	\$ 1,815.10
122365-010	COX TERRIE L TRUSTEE	15399 SE RIVERSHORE DR	VANCOUVER	WA	98683	15399 SE RIVERSHORE DR	1	\$ 1,815.10
122365-012	BROWN BRUCE C & BROWN BARBARA A	15377 SE RIVERSHORE DR	VANCOUVER	WA	98683	15377 SE RIVERSHORE DR	1	\$ 1,815.10
122365-014	HILL ROBERT B & HILL MARLENE J	15355 SE RIVERSHORE DRIVE	VANCOUVER	WA	98683	15355 SE RIVERSHORE DR	1	\$ 1,815.10
122365-016	WANG ZHUO & WANG JUNE TRUSTEE	6839 W MERCER WAY	MERCER ISLAND	WA	98040	15333 SE RIVERSHORE DR	1	\$ 1,815.10
122365-018	PHAN JACK & PHAN JESSICA	15311 SE RIVERSHORE DR	VANCOUVER	WA	98683	15311 SE RIVERSHORE DR	1	\$ 1,815.10
122365-020	MERRILL ERIC M & CASWELL JEANNE M	4557 GREENVIEW DR	EL DORADO HLS	CA	95762	15289 SE RIVERSHORE DR	1	\$ 1,815.10
122365-022	NIEMEYER JOHN	15 82ND DR STE 210	GLADSTONE	OR	97027	15267 SE RIVERSHORE DR	1	\$ 1,815.10
122365-024	WALTHER CARL F TRUSTEE 1/2 INT	15245 SE RIVERSHORE LANDING	VANCOUVER	WA	98683	15245 SE RIVERSHORE DR	1	\$ 1,815.10
122365-026	RUNDLE JAMES R & RUNDLE KAREN TRUSTEE	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	15223 SE RIVERSHORE DR	1	\$ 1,815.10
122365-028	DAWSON-AUSTIN CYNTHIA L	15217 SE RIVERSHORE DR	VANCOUVER	WA	98683	15217 SE RIVERSHORE DR	1	\$ 1,815.10
122375-000	GREENE PETER B & GREENE CATHERINE D	PO BOX 656	LEWISTON	ID	83501	15317 SE EVERGREEN HWY	1	\$ 1,815.10
122382-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$ 1,815.10
122383-000	TUTT JONATHAN D & ANDERSEN TIFFANY	15331 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15331 SE EVERGREEN HWY	1	\$ 1,815.10
122384-000	SAUVAGEAU JOSEPH E & PEREIRA ZULMA A	15325 SE EVERGREEN HWY	VANCOUVER	WA	98683	15325 SE EVERGREEN HWY	1	\$ 1,815.10
122406-000	FRAKES FLOYD & FRAKES SUSAN	14425 SE RIVERSHORE DR	VANCOUVER	WA	98683	14425 SE RIVERSHORE DR	1	\$ 1,815.10
122575-002	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3624 SE 142ND CT	1	\$ 1,815.10
122575-004	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3620 SE 142ND CT	1	\$ 1,815.10
122575-006	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3616 SE 142ND CT	1	\$ 1,815.10
122575-008	BOROWSKI CHRISTINE L & BOROWSKI JERE R	837 N 11TH PL	RIDGEFIELD	WA	98642	3612 SE 142ND CT	1	\$ 1,815.10
122575-010	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3608 SE 142ND CT	1	\$ 1,815.10
122575-012	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3604 SE 142ND CT	1	\$ 1,815.10
122575-014	NGUYEN RICHARD M & NGUYEN CAROLINE	1817 NW 87TH CIR	VANCOUVER	WA	98665	3520 SE 142ND CT	1	\$ 1,815.10
122575-016	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3516 SE 142ND CT	1	\$ 1,815.10
122575-018	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3510 SE 142ND CT	1	\$ 1,815.10
122575-020	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3506 SE 142ND CT	1	\$ 1,815.10
122575-022	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3502 SE 142ND CT	1	\$ -1,815.10

LID 545 FINAL ASSESSMENT ROLL MAY 8, 2014

PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
122575-024	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687	3511 SE 142ND CT	1	\$ 1,815.10
122575-026	MAHILL PHILIP & MAHILL KELLY	837 N 11TH PL	RIDGEFIELD	WA	98642	3515 SE 142ND CT	1	\$ 1,815.10
122575-028	WHITFIELD JANET H	837 N 11TH PL	RIDGEFIELD	WA	98642	3519 SE 142ND CT	1	\$ 1,815.10
122575-030	FOREMAN DINARI G & FOREMAN JILL A	10800 SE 17TH CIR #G-88	VANCOUVER	WA	98664	3601 SE 142ND CT	1	\$ 1,815.10
122575-032	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3605 SE 142ND CT	1	\$ 1,815.10
122575-034	CASCADE WEST DEVELOPMENT INC	837 N 11TH PL	RIDGEFIELD	WA	98642	3611 SE 142ND CT	1	\$ 1,815.10
122575-042	CASCADE WEST DEVELOPMENT INC	PO BOX 87970	VANCOUVER	WA	98687		1	\$ 1,815.10
122581-000	LINDSAY TEXAS LLC	PO BOX 206	GOVERNMENT CAMP	OR	97028	14317 SE EVERGREEN HWY	1	\$ 1,815.10
122585-000	BEAR ROSS & BEAR CHRISTINE	16420 SE MCGILLIVRAY BLVD ST	VANCOUVER	WA	98683	3603 SE 144TH CT	1	\$ 1,815.10
122585-005	CHANG SUN & CHANG MICHAEL	3515 SE 144TH CT	VANCOUVER	WA	98683	3515 SE 144TH CT	1	\$ 1,815.10
122592-000	KELLOGG MARY A TRUSTEE	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683		1	\$ 1,815.10
122610-000	LEAS JOSEPH & AMENT-LEAS JULIANNE	14209 SE EVERGREEN HWY	VANCOUVER	WA	98683	14209 SE EVERGREEN HWY	1	\$ 1,815.10
122617-000	LINDSAY DAVID J LINDSAY MARTHA E	14411 SE RIVERSHORE DR	VANCOUVER	WA	98683		1	\$ 1,815.10
122627-002	CURRENT RESIDENT	3331 SE RIVERWOOD LN	VANCOUVER	WA	98683	3331 SE RIVERWOOD LN	1	\$ 1,815.10
122627-004	WOOD MARY CHRISTINA	2909 S PORTSIDE	BOISE	ID	83706		1	\$ 1,815.10
122627-006	HARDESTY REBECCA B W TRUSTEE	968 E RIVERPARK LN	BOISE	ID	83706		1	\$ 1,815.10
122627-008	HARDESTY REBECCA B W TRUSTEE	969 E RIVERPARK LN	BOISE	ID	83706		1	\$ 1,815.10
122632-000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687	14237 SE EVERGREEN HWY	1	\$ 1,815.10
122633-000	MARSHACK KATHY J	PO BOX 873429	VANCOUVER	WA	98687		1	\$ 1,815.10
122643-010	DAILEY MARK & FIGUEROA M ELENA	3514 SE 144TH CT	VANCOUVER	WA	98683	3514 SE 144TH CT	1	\$ 1,815.10
122643-015	HARRINGTON LAURA A	3604 SE 144TH COURT	VANCOUVER	WA	98683	3604 SE 144TH CT	1	\$ 1,815.10
126665-000	MATARRESE LAWRENCE & MATARRESE BARBARA TRUSTEES	1736 KILBOURN ST	LOS ANGELES	CA	90065	16829 SE EVERGREEN HWY	1	\$ 1,815.10
126690-000	COMBS RALPH ION & COMBS RACHELLE H	4601 NE INGLE RD	VANCOUVER	WA	98682	16405 SE EVERGREEN HWY	1	\$ 1,815.10
126691-000	BOWERS MICHAEL E & BOWERS SHELLEY E	425 NW 17TH AVE	CAMAS	WA	98607	16707 SE EVERGREEN HWY	1	\$ 1,815.10
126696-000	DILLEY LAURA E	16609 SE EVERGREEN HWY	VANCOUVER	WA	98683	16609 SE EVERGREEN HWY	1	\$ 1,815.10
126696-005	HEILES KATRINA M	1343 HWY A1A Apt 1B	SATELITE BEACH	FL	32937	4412 SE 166TH PL	1	\$ 1,815.10
126696-010	DILLEY TIMOTHY & DILLEY LAURA	12611 NE 99TH ST APT E29	VANCOUVER	WA	98682		1	\$ 1,815.10
126706-000	STEKHUIZEN AUDREY	16821 SE EVERGREEN HWY	VANCOUVER	WA	98683	16821 SE EVERGREEN HWY	1	\$ 1,815.10
126709-000	BAUMAN JOHN C & BAUMAN DEBRA TRUSTEE	202 E MCLOUGHLIN BLVD	VANCOUVER	WA	98683	16621 SE EVERGREEN HWY	1	\$ 1,815.10
126724-000	LEHMANN ROBERT & LEHMANN CATHERINE	16813 SE EVERGREEN HWY	VANCOUVER	WA	98683	16813 SE EVERGREEN HWY	1	\$ 1,815.10
126747-000	ANDERSON DALE E & ANDERSON LETA L TRUSTEES	14707 SE RIVERSHORE DR	VANCOUVER	WA	98683	16933 SE EVERGREEN HWY	1	\$ 1,815.10
091490-000	YOUNGS MARK ETAL	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683	3500 SE BELLA VISTA PL	2	\$ 1,270.57
091502-000	YOUNGS MARK TRUSTEE	3500 SE BELLA VISTA PL	VANCOUVER	WA	98683		2	\$ 1,270.57
091510-000	VANDERLAAN RICHARD & VANDERLAAN MARY	852 W T ST	WASHOUGAL	WA	98671	14009 SE BELLA VISTA CIR	2	\$ 1,270.57
091530-000	SABAH HOUTAN	6925 SUNNYSIDE BLVD	MARYSVILLE	WA	98270	3520 SE BELLA VISTA PL	2	\$ 1,270.57
092008-020	MCKOWNE FRANK J & ZIMMERMAN-MCKOWNE MARIE A TRUSTEES	3811 SE RIVERCREST AVE	VANCOUVER	WA	98683	3811 SE RIVERCREST AVE	2	\$ 1,270.57
092008-022	RYAN ROBERT & RYAN DOROTHY	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683		2	\$ 1,270.57
092008-066	BICKMORE BRYAN R TRUSTEE	14814 SE NORTSHORE CIR	VANCOUVER	WA	98683	14814 SE NORTSHORE CIR	2	\$ 1,270.57
092008-078	MELKONIAN BRUCE L TRUSTEE	14911 SE NORTSHORE CIR	VANCOUVER	WA	98683	14911 SE NORTSHORE CIR	2	\$ 1,270.57
092008-080	PINNEY CAROLE T	3802 SE RIVERCREST AVE	VANCOUVER	WA	98683	3802 SE RIVERCREST AVE	2	\$ 1,270.57
092008-110	MOLLER RICHARD & MOLLER USA TRUSTEE	14616 SE 36TH CIR	VANCOUVER	WA	98683	14616 SE 36TH CIR	2	\$ 1,270.57
092008-116	CHUMBLEY RALPH & CHUMBLEY TRACY	3606 SE 147TH CT	VANCOUVER	WA	98683	3606 SE 147TH CT	2	\$ 1,270.57
092008-122	RINK BENJAMIN W	3521 SE 147TH COURT	VANCOUVER	WA	98683	3521 SE 147TH CT	2	\$ 1,270.57
092008-638	DATLOFF JOEL & DATLOFF LINDA	3810 SE 152ND CT	VANCOUVER	WA	98683	3810 SE 152ND CT	2	\$ 1,270.57
092008-640	MORGAN EUGENE P & MORGAN GLENDA L	3814 SE 152ND CT	VANCOUVER	WA	98683	3814 SE 152ND CT	2	\$ 1,270.57
092008-642	HARGIS JAMES W & HARGIS LINDA L TRUSTEES	3815 SE 152ND CT	VANCOUVER	WA	98683	3815 SE 152ND CT	2	\$ 1,270.57
092008-644	PROVOST USA L	3811 SE 152ND CT	VANCOUVER	WA	98684	3811 SE 152ND CT	2	\$ 1,270.57
092008-970	KONDOS MICHAEL J & KONDOS SANDRA D TRUSTEES	3820 SE 153RD CT	VANCOUVER	WA	98683	3820 SE 153RD CT	2	\$ 1,270.57
092008-972	HANSEN NANCY R TRUSTEE	3819 SE 153RD CT	VANCOUVER	WA	98683	3819 SE 153RD CT	2	\$ 1,270.57
092008-974	LO CHENG FAN & LO CHUN KUEI	3817 SE 153RD CT	VANCOUVER	WA	98683	3817 SE 153RD CT	2	\$ 1,270.57
092009-812	LI CHUNXIANG & CHEN JUNJIE	15501 SE 40TH CR	VANCOUVER	WA	98683	15501 SE 40TH CIR	2	\$ 1,270.57
092009-814	BIGONI LEANN M	15509 SE 40TH CIR	VANCOUVER	WA	98683	15509 SE 40TH CIR	2	\$ 1,270.57
092009-816	KNOX RICHARD H & KNOX BRENDA J	15515 SE 40TH CIR	VANCOUVER	WA	98684	15515 SE 40TH CIR	2	\$ 1,270.57
092009-856	STUART GEORGE & STUART MARTHA	4006 SE 155TH AVE	VANCOUVER	WA	98683	4006 SE 155TH AVE	2	\$ 1,270.57
092009-904	GRAY POONEH E TRUSTEE	3902 SE 154TH CT	VANCOUVER	WA	98683	3902 SE 154TH CT	2	\$ 1,270.57
092009-906	GREGORY DIANE M	3905 SE 154TH CT	VANCOUVER	WA	98683	3905 SE 154TH CT	2	\$ 1,270.57
092009-908	CLINK DEREK	1375 PINELLAS BAYWAY S APT 4	SAINT PETERSBURG	FL	33715	3903 SE 154TH CT	2	\$ 1,270.57
092015-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		2	\$ 1,270.57
092071-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683	16804 SE EVERGREEN HWY	2	\$ 1,270.57
092081-000	HEILES TOD	16816 SE EVERGREEN HWY	VANCOUVER	WA	98683	16816 SE EVERGREEN HWY	2	\$ 1,270.57
114784-044	GASKILL FRANKLIN DAVID & GASKILL LANETTA	3414 SE 136TH CT	VANCOUVER	WA	98683	3414 SE 136TH CT	2	\$ 1,270.57
114784-046	STREAM GLEN R	3520 SE 136TH CT	VANCOUVER	WA	98683	3520 SE 136TH CT	2	\$ 1,270.57
114784-048	GANNER RAY & GANNER MAUREEN TRUSTEES	13503 SE 37TH ST	VANCOUVER	WA	98683	13503 SE 37TH ST	2	\$ 1,270.57
114784-128	WILKINSON ROBERT E TRUSTEE	13613 SE 36TH ST	VANCOUVER	WA	98683	13613 SE 36TH ST	2	\$ 1,270.57
114784-130	TJETJEN JANIS	13615 SE 36TH ST	VANCOUVER	WA	98683	13615 SE 36TH ST	2	\$ 1,270.57
114784-132	MCDADE BRYAN & MCDADE SHIRLEY	833 PRAIRIE CREEK DR	PACIFICA	CA	94044	13617 SE 36TH ST	2	\$ 1,270.57
114784-136	CHRISTEN DEBORAH L	13619 SE 36TH ST	VANCOUVER	WA	98683	13619 SE 36TH ST	2	\$ 1,270.57
114784-138	BRAUER WM C & BRAUER CAROLYN I TRUSTEE	13709 SE 36TH ST	VANCOUVER	WA	98683	13709 SE 36TH ST	2	\$ 1,270.57
114784-140	PLOWMAN PETER D & PLOWMAN TERESA J	13715 SE 36TH STREET	VANCOUVER	WA	98683	13715 SE 36TH ST	2	\$ 1,270.57
114784-142	RHODES CURTIS A & RHODES TAMARA A	5704 W 146TH ST	OVERLAND PARK	KS	66223	13717 SE 36TH ST	2	\$ 1,270.57
114784-144	ROELL CONRAD	13719 SE 36TH ST	VANCOUVER	WA	98683	13719 SE 36TH ST	2	\$ 1,270.57
114784-146	EVERGREEN INTERNATIONAL PLAZA LLC	911 MAIN ST #10	VANCOUVER	WA	98660	13721 SE 36TH ST	2	\$ 1,270.57
114784-148	DOUGLASS GARY R & DOUGLASS TANIS W	13801 SE 36TH ST	VANCOUVER	WA	98683	13801 SE 36TH ST	2	\$ 1,270.57
114784-152	GINN RICHARD & GINN SHIRLEY	13811 SE 36TH ST	VANCOUVER	WA	98683	13811 SE 36TH ST	2	\$ 1,270.57
114784-154	HEPBURN DOUGLAS J & HEPBURN VALERIE	13817 SE 36TH ST	VANCOUVER	WA	98683	13817 SE 36TH ST	2	\$ 1,270.57
114784-160	BECK CARRIE	13818 SE 36TH ST	VANCOUVER	WA	98683	13818 SE 36TH ST	2	\$ 1,270.57
114784-162	SUTHERLAND DEAN A & SUTHERLAND ROXANE Y	13810 SE 36TH ST	VANCOUVER	WA	98683	13810 SE 36TH ST	2	\$ 1,270.57
114784-166	CHANDRAN REKHA	13806 SE 36TH ST	VANCOUVER	WA	98683	13806 SE 36TH ST	2	\$ 1,270.57
114784-168	SCHLEICH DOUGLAS & SCHLEICH TERESA	13800 SE 36TH ST	VANCOUVER	WA	98683	13800 SE 36TH ST	2	\$ 1,270.57
114784-170	SMITH MONIQUE Y	13720 SE 36TH ST	VANCOUVER	WA	98683	13720 SE 36TH ST	2	\$ 1,270.57
114784-172	JENKINS MARUA K	13716 SE 36TH ST	VANCOUVER	WA	98663	13716 SE 36TH ST	2	\$ 1,270.57
114784-174	DIVINE JEFFREY M	7500 NE PARR LANE	VANCOUVER	WA	98662	13712 SE 36TH ST	2	\$ 1,270.57
114784-176	TRETTER SHEILA	13708 SE 36TH ST	VANCOUVER	WA	98683	13708 SE 36TH ST	2	\$ 1,270.57
114784-178	HALDEMAN DENNIS & HALDEMAN ELEANOR	13700 SE 36TH ST	VANCOUVER	WA	98683	13700 SE 36TH ST	2	\$ 1,270.57
114784-180	WOOD ERSKINE II & WOOD SANDY	PO BOX 871660	VANCOUVER	WA	98687	13618 SE 36TH ST	2	\$ 1,270.57
114784-182	BASHKINGY GEORGE R & BASHKINGY THERESA	13615 SE 35TH ST	VANCOUVER	WA	98683	13615 SE 35TH ST	2	\$ 1,270.57
114784-220	KENNY STEPHON D & KENNY REGENA E	3609 SE 139TH AVE	VANCOUVER	WA	98683	3609 SE 139TH AVE	2	\$ 1,270.57
114784-244	BEAULIEU JOHN ARTHUR & JACKSON-BEAULIEU DENISE	14013 SE 35TH LOOP	VANCOUVER	WA	98683	14013 SE 35TH LOOP	2	\$ 1,270.57
114784-246	MORRIS DONALD & MOONEY MELANIE	14015 SE 35TH LOOP	VANCOUVER	WA	98683	14015 SE 35TH LOOP	2	\$ 1,270.57
114784-248	WOODWARD-COLLIE LYNDIA	2515 30TH AVE SOUTH	SEATTLE	WA	98144	14017 SE 35TH LOOP	2	\$ 1,270.57
114784-252	MATUSCH FAMILY TRUST	14019 SE 35TH LOOP	VANCOUVER	WA	98683	14019 SE 35TH LOOP	2	\$ 1,270.57

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PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-254	BARRY CYNTHIA U	14021 SE 35TH LOOP	VANCOUVER	WA	98683	14021 SE 35TH LOOP	2	\$ 1,270.57
114784-266	NOLAN EDWARD & NOLAN MARY	14031 SE 35TH LOOP	VANCOUVER	WA	98683	14031 SE 35TH LOOP	2	\$ 1,270.57
114784-268	TOPAZ LLC	14033 SE 35TH LOOP	VANCOUVER	WA	98683	14033 SE 35TH LOOP	2	\$ 1,270.57
114784-278	MASUNAGA HEIDI W & MASUNAGA DAVID J	14200 SE 38TH ST	VANCOUVER	WA	98683	14200 SE 38TH ST	2	\$ 1,270.57
114784-280	DUNN JOANNA E & DUNN ELISABETH	PO BOX 1301	LAKE OSWEGO	OR	97035	14108 SE 38TH ST	2	\$ 1,270.57
114784-320	STONE SUSAN K & STONE GARY R	14107 SE 38TH ST	VANCOUVER	WA	98683	14107 SE 38TH ST	2	\$ 1,270.57
114784-322	SIBTHORP ROBERT J & SIBTHORP LYNN J	3806 SE 142ND CT	VANCOUVER	WA	98683	3806 SE 142ND CT	2	\$ 1,270.57
114784-324	KENDALL SUZANNE P	3808 SE 142ND CT	VANCOUVER	WA	98683	3808 SE 142ND CT	2	\$ 1,270.57
114784-326	FRITSCH JOSEPH & FRITSCH ROXANNE	3810 SE 142ND CT	VANCOUVER	WA	98683	3810 SE 142ND CT	2	\$ 1,270.57
114784-328	AMY MERRILEE O TRUSTEE	3809 SE 142ND CT	VANCOUVER	WA	98683	3809 SE 142ND CT	2	\$ 1,270.57
114784-330	RMJ BENNETT LLC	1614 WASHINGTON	VANCOUVER	WA	98660	3805 SE 142ND CT	2	\$ 1,270.57
114784-332	WIEMKEN EDWARD C & WIEMKEN BIRDIE L	PO BOX 55816	HAYWARD	CA	94545	3801 SE 142ND CT	2	\$ 1,270.57
114784-380	LOPEZ ALICE M	14030 SE 35TH LOOP	VANCOUVER	WA	98683	14030 SE 35TH LOOP	2	\$ 1,270.57
114784-382	MASARIK JOHN S III & GROSS JULIE A	14024 SE 35TH LOOP	VANCOUVER	WA	98683	14024 SE 35TH LOOP	2	\$ 1,270.57
114784-384	BREDL JAY & BREDL SUSAN L TRUSTEES	14018 SE 35TH LOOP	VANCOUVER	WA	98683	14018 SE 35TH LOOP	2	\$ 1,270.57
114784-386	SCHUCHTING JAMES L & SCHUCHTING ARDEN TRUSTEES	14014 SE 35TH LOOP	VANCOUVER	WA	98683	14014 SE 35TH LOOP	2	\$ 1,270.57
114784-696	PAYTON ROBERT & PAYTON KATHLEEN	13315 SE SILVER CIR	VANCOUVER	WA	98683	13315 SE SILVER CIR	2	\$ 1,270.57
114784-698	SMITH TRACY & SMITH PENELOPE	13411 SE SILVER CR	VANCOUVER	WA	98683	13411 SE SILVER CIR	2	\$ 1,270.57
114784-702	HASSETT JOSEPH M	13418 SE SILVER CREEK	VANCOUVER	WA	98683	13418 SE SILVER CIR	2	\$ 1,270.57
114784-704	CURRY ROBIN C TRUSTEE	13402 SW SILVER CIRCLE	VANCOUVER	WA	98683	13402 SE SILVER CIR	2	\$ 1,270.57
122141-000	HXCS LLC	PO BOX 886	WASHOUGAL	WA	98671	16309 SE EVERGREEN HWY	2	\$ 1,270.57
122155-000	COONROD JACK R	15700 SE EVERGREEN HWY	VANCOUVER	WA	98683	15700 SE EVERGREEN HWY	2	\$ 1,270.57
122157-000	GRAHAM CHARLES & GRAHAM LISA	4107 SE 158TH CT	VANCOUVER	WA	98683	4107 SE 158TH CT	2	\$ 1,270.57
122162-000	PATEL MUKESH	9225 SE STARK ST	PORTLAND	OR	97216	15708 SE EVERGREEN HWY	2	\$ 1,270.57
122164-000	SILBERNAGEL JOSEPH A & BLEVENS LYNN M	15810 SE EVERGREEN HWY	VANCOUVER	WA	98683	15810 SE EVERGREEN HWY	2	\$ 1,270.57
122358-000	DOSCH MURRAY W & DOSCH MARY K TRUSTEE	15409 SE EVERGREEN HWY	VANCOUVER	WA	98683	15409 SE EVERGREEN HWY	2	\$ 1,270.57
122370-000	BYRER THOMAS T & BYRER CATHARINE K	15208 SE EVERGREEN HIGHWAY	VANCOUVER	WA	98683	15208 SE EVERGREEN HWY	2	\$ 1,270.57
122579-000	KELLOGG MARY A TRUSTEE	14301 SE EVERGREEN HWY	VANCOUVER	WA	98683	14301 SE EVERGREEN HWY	2	\$ 1,270.57
122585-010	ELLERTSON DON & ELLERTSON CHRISTY ANN	3503 SE 144TH CT	VANCOUVER	WA	98683	3503 SE 144TH CT	2	\$ 1,270.57
122626-000	LEWIS ROBERT B & LEWIS SHARON L	3316 SE RIVERWOOD LN	VANCOUVER	WA	98683	3316 SE RIVERWOOD LN	2	\$ 1,270.57
122643-005	BRAINARD SHARON L TRUSTEE	3506 SE 144TH CT	VANCOUVER	WA	98683	3506 SE 144TH CT	2	\$ 1,270.57
126693-000	YEE MICHAEL & YEE MARY	16905 SE EVERGREEN HWY	VANCOUVER	WA	98683	16905 SE EVERGREEN HWY	2	\$ 1,270.57
126694-002	JOHNSTON ANNA M & UNKENHOLZ MARK R	63088 NE 18TH ST STE 100	BEND	OR	97701	4336 SE 166TH CT	2	\$ 1,270.57
126694-032	DURGIN EDWARD C & DURGIN JILL P	4331 SE 166TH COURT	VANCOUVER	WA	98683	4331 SE 166TH CT	2	\$ 1,270.57
126700-000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227		2	\$ 1,270.57
126737-000	HODNEY-GOULD PATRICIA K & GOULD DAVID A	1712 NW 114TH ST	VANCOUVER	WA	98685	4416 SE 169TH CT	2	\$ 1,270.57
091450-000	KILFOIL MICHAEL & KILFOIL CAROLYN	3400 SE BELLA VISTA PL	VANCOUVER	WA	98683	3400 SE BELLA VISTA PL	3	\$ 544.53
091454-000	YUSEF HASEEB	14308 SE 34TH CIR	VANCOUVER	WA	98683	14308 SE 34TH CIR	3	\$ 544.53
091456-000	GALLIGAN JAMES D & GALLIGAN CAROLYN L	14304 SE 34TH CIR	VANCOUVER	WA	98683	14304 SE 34TH CIR	3	\$ 544.53
091458-000	MOEHRING CARL B & MOEHRING RACHELLE L	14215 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14215 SE BELLA VISTA CIR	3	\$ 544.53
091460-000	UNITED STATES OF AMERICA	700 STEWARD ST, STE 900	SEATTLE	WA	98101		3	\$ 544.53
091470-000	SCHECK JOHN & SCHECK LORI	14209 SE BELLA VIST CIR	VANCOUVER	WA	98683	14209 SE BELLA VISTA CIR	3	\$ 544.53
091555-000	WALLER-NELSON JOYCE A	14011 SE BELLA VISTA CIR	VANCOUVER	WA	98683	14011 SE BELLA VISTA CIR	3	\$ 544.53
092008-024	RYAN ROBERT WILLIAM & RYAN DOROTHY JEAN TRUSTEES	15011 SE NORTH SHORE DR	VANCOUVER	WA	98683	15011 SE NORTHSHORE DR	3	\$ 544.53
092008-026	STODDARD WILEY R JR TRUST	15103 SE NORTHSHORE DR	VANCOUVER	WA	98683	15103 SE NORTHSHORE DR	3	\$ 544.53
092008-036	KEUDELL DAVID J & KEUDELL MELLENE	3614 SE 151ST CT	VANCOUVER	WA	98683	3614 SE 151ST CT	3	\$ 544.53
092008-038	EGUCHI RONALDG & EGUCHI SANFORD B	15008 SE NORTHSHORE DR	VANCOUVER	WA	98683	15008 SE NORTHSHORE DR	3	\$ 544.53
092008-052	BRUNGARDT H D & BRUNGARDT P J TRUSTEE	14809 SE RIVERCREST DR	VANCOUVER	WA	98683	14809 SE RIVERCREST DR	3	\$ 544.53
092008-054	RINK CYNTHIA R	14811 SE RIVERCREST DR	VANCOUVER	WA	98683	14811 SE RIVERCREST DR	3	\$ 544.53
092008-056	ROBERTI JOHN & ROBERTI SUZANNE C	14815 SE RIVERCREST DR	VANCOUVER	WA	98683	14815 SE RIVERCREST DR	3	\$ 544.53
092008-058	MOORE EDDY & MOORE SUSAN	4909 LACLEDE AVE APT 1105	SAINT LOUIS	MO	63108	14909 SE RIVERCREST DR	3	\$ 544.53
092008-060	BROWN JEFFREY RAYMOND & BROWN CONSTANCE M	14917 SE RIVERCREST DR	VANCOUVER	WA	98683	14917 SE RIVERCREST DR	3	\$ 544.53
092008-062	RULLI JAMES & RULLI JEANIE	14910 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14910 SE NORTHSHORE CIR	3	\$ 544.53
092008-064	BRENT KEZAR & SCOTT-KEZAR RITA	14902 SE NORTHSHORE CIR	VANCOUVER	WA	98683	14902 SE NORTHSHORE CIR	3	\$ 544.53
092008-098	HILL RONALD B & HILL KAREN L TRUSTEES	14513 RIVERCREST DRIVE	VANCOUVER	WA	98683	14513 SE RIVERCREST DR	3	\$ 544.53
092008-100	THORNTON GARY & THORNTON JODY	14517 SE RIVERCREST DR	VANCOUVER	WA	98683	14517 SE RIVERCREST DR	3	\$ 544.53
092008-102	ELWORTHY CAROLYN C	14601 SE RIVERCREST DR	VANCOUVER	WA	98683	14601 SE RIVERCREST DR	3	\$ 544.53
092008-104	BRISTOL DAVID & BRISTOL REBECCA	14611 SE RIVERCREST DR	VANCOUVER	WA	98683	14611 SE RIVERCREST DR	3	\$ 544.53
092008-106	PROVOST PIERRE E V TRUSTEE ETAL	14617 SE RIVERCREST DR	VANCOUVER	WA	98683	14617 SE RIVERCREST DR	3	\$ 544.53
092008-108	WEIS REBECCA ANN	3510 SE 147TH CT	VANCOUVER	WA	98683	3510 SE 147TH CT	3	\$ 544.53
092008-124	HEE VERNON & HEE LESLIE	14305 NE FREMONT CT	PORTLAND	OR	97230	14705 SE RIVERCREST DR	3	\$ 544.53
092008-634	LUCEY JAMES & LUCEY SERENA	15113 SE NORTHSHORE DR	VANCOUVER	WA	98683	15113 SE NORTHSHORE DR	3	\$ 544.53
092008-636	DUDLEY WILLIAM & DUDLEY EDRA	3806 SE 152ND CT	VANCOUVER	WA	98683	3806 SE 152ND CT	3	\$ 544.53
092008-646	GRAHAM JAMES L	3807 SE 152ND CT	VANCOUVER	WA	98683	3807 SE 152ND CT	3	\$ 544.53
092008-960	VERSCHUEREN DAVID & VERSCHUEREN ANNA	15203 SE NORTHSHORE DRIVE	VANCOUVER	WA	98683	15203 SE NORTHSHORE DR	3	\$ 544.53
092008-962	TAO WEI & TAO YING	15207 SE NORTHSHORE DR	VANCOUVER	WA	98683	15207 SE NORTHSHORE DR	3	\$ 544.53
092008-964	LI XIAO-QIANG & WANG CAN	15215 SE NORTHSHORE DR	VANCOUVER	WA	98683	15215 SE NORTHSHORE DR	3	\$ 544.53
092008-966	LAMPKIN THOMAS M & LAMPKIN LORI R	3810 SE 153RD CT	VANCOUVER	WA	98683	3810 SE 153RD CT	3	\$ 544.53
092008-968	MOZENA JAMES P & GRAYBILL SHIRLEY M	3816 SE 153RD CT	VANCOUVER	WA	98683	3816 SE 153RD CT	3	\$ 544.53
092008-976	CREWS PROPERTIES LLC	3811 SE 153RD ST	VANCOUVER	WA	98683	3811 SE 153RD CT	3	\$ 544.53
092008-978	JACOBSEN RONALD HAROLD & JACOBSEN JANENE DUNN TRUSTEES	15303 SE NORTHSHORE DR	VANCOUVER	WA	98683	15303 SE NORTHSHORE DR	3	\$ 544.53
092009-818	PEDERSEN JON M & PEDERSEN ELIZABETH A	15518 SE 40TH CIR	VANCOUVER	WA	98683	15518 SE 40TH CIR	3	\$ 544.53
092009-820	SUN KOHONG JACK & SUN JONATHAN	15512 SE 40TH CIR	VANCOUVER	WA	98683	15512 SE 40TH CIR	3	\$ 544.53
092009-822	HEGGE DOUG	3915 SE 155TH AVE	VANCOUVER	WA	98683	3915 SE 155TH AVE	3	\$ 544.53
092009-824	WOLF PAUL J & WOLF ELIZABETH TRUSTEE	15503 SE 39TH CR	VANCOUVER	WA	98684	15503 SE 39TH CIR	3	\$ 544.53
092009-826	KAUL SCOTT & KAUL JANET	15507 SE 39TH CIR	VANCOUVER	WA	98683	15507 SE 39TH CIR	3	\$ 544.53
092009-850	TAKACH RICHARD E JR & JONASSEN KARI	3812 SE 155TH ST	VANCOUVER	WA	98683	3902 SE 155TH AVE	3	\$ 544.53
092009-852	KNAUER ROBERT F JR & KNAUER BARBARA	3908 SE 155TH AVE	VANCOUVER	WA	98683	3908 SE 155TH AVE	3	\$ 544.53
092009-854	LINE STEPHEN E & LINE F FAFA	3914 SE 155TH AVE	VANCOUVER	WA	98683	3914 SE 155TH AVE	3	\$ 544.53
092009-898	ETUKS EMANUEL E	15305 SE NORTHSHORE DR	VANCOUVER	WA	98683	15305 SE NORTHSHORE DR	3	\$ 544.53
092009-900	POSEY RICHARD & POSEY MARY	3806 SE 154TH CT	VANCOUVER	WA	98683	3806 SE 154TH CT	3	\$ 544.53
092009-902	BELL MILO D & BELL MARJORIE A	3900 SE 154TH CT	VANCOUVER	WA	98683	3900 SE 154TH CT	3	\$ 544.53
092009-910	ORIKO SHEEBA B	3901 SE 154TH CT	VANCOUVER	WA	98683	3901 SE 154TH CT	3	\$ 544.53
092009-912	JOSEPH MAL JR & JOSEPH LORI	3807 SE 154TH CT	VANCOUVER	WA	98683	3807 SE 154TH CT	3	\$ 544.53
092010-000	FRONK JOHN & CONLEY CRYSTAL	16718 SE EVERGREEN HWY	VANCOUVER	WA	98683	16718 SE EVERGREEN HWY	3	\$ 544.53
092070-000	STOOPMAN DIANE E TRUSTEE	16804 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
114784-052	BYRD ROBERT M	13507 SE 37TH ST	VANCOUVER	WA	98683	13507 SE 37TH ST	3	\$ 544.53
114784-054	PONCIANO ANDREW J & PONCIANO GEORGIA TRUSTEES	13513 SE 37TH ST	VANCOUVER	WA	98683	13513 SE 37TH ST	3	\$ 544.53
114784-056	WELLAND GRAHAM A	13519 SE 37TH ST	VANCOUVER	WA	98683	13519 SE 37TH ST	3	\$ 544.53
114784-058	BUCEK ELLEN E	13521 SE 37TH ST	VANCOUVER	WA	98683	13521 SE 37TH ST	3	\$ 544.53



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PARCEL	OWNER	MAILING ADDRESS	CTY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
114784-060	FROOMER GREG & FROOMER LORI	13601 SE 37TH ST	VANCOUVER	WA	98683	13601 SE 37TH ST	3	\$ 544.53
114784-062	STRINGER JAMES D TRUSTEE	13607 SE 37TH ST	VANCOUVER	WA	98683	13607 SE 37TH ST	3	\$ 544.53
114784-064	TIRJER HERBERT J & TIRJER DIANA G TRUSTEES	13611 SE 37TH STREET	VANCOUVER	WA	98683	13611 SE 37TH ST	3	\$ 544.53
114784-066	HOWDEN DOUGLAS A TRUSTEE	13615 SE 37TH ST	VANCOUVER	WA	98683	13615 SE 37TH ST	3	\$ 544.53
114784-068	HEWITSON MATTHEW J & HEWITSON MARSHA A TRUSTEES	13619 SE 37TH ST	VANCOUVER	WA	98683	13619 SE 37TH ST	3	\$ 544.53
114784-070	SCOTT-KEZAR RITA E & KEZAR BRENT	14902 SE NORTHSORE CR	VANCOUVER	WA	98683	13707 SE 37TH ST	3	\$ 544.53
114784-072	KAFOUNI JOHN P & KAFOUNI CAMILIA	455 WNUK RD	WHITE SALMON	WA	98672	13709 SE 37TH ST	3	\$ 544.53
114784-074	MCDONALD MATTHEW & GRANDJEAN JEANNINE A TRUSTEE	13711 SE 37TH ST	VANCOUVER	WA	98683	13711 SE 37TH ST	3	\$ 544.53
114784-076	ZWAHLEN JACK BARRY & ZWAHLEN SANDRA	13713 SE 37TH ST	VANCOUVER	WA	98683	13713 SE 37TH ST	3	\$ 544.53
114784-078	DAWSON AUSTIN CYNTHIA TRUSTEE	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	13715 SE 37TH ST	3	\$ 544.53
114784-080	SHARPF LARRY & SHARPF BARBARA	13717 SE 37TH ST	VANCOUVER	WA	98683	13717 SE 37TH ST	3	\$ 544.53
114784-082	LAGOOD JEFF M & LAGOOD SHERYL A	13801 SE 37TH ST	VANCOUVER	WA	98683	13801 SE 37TH ST	3	\$ 544.53
114784-084	INGHAM CHARLES F & INGHAM JOANNE	10243 S FAIRWAY LOOP	YUMA	AZ	85367	13807 SE 37TH ST	3	\$ 544.53
114784-086	SCHLOSSER ALAN E	PO BOX 2322	BEND	OR	97709	13811 SE 37TH ST	3	\$ 544.53
114784-088	BRUENER W MICHAEL & DELICH DIANA L TRUSTEES	13813 SE 37TH ST	VANCOUVER	WA	98683	13813 SE 37TH ST	3	\$ 544.53
114784-090	DINA JAMES JR & DINA CHIRAPUN	4 FISKE RD	LEXINGTON	MS	2420	3702 SE 139TH AVE	3	\$ 544.53
114784-092	STONE KARINA G	PO BOX 6434	VANCOUVER	WA	98668	3706 SE 139TH AVE	3	\$ 544.53
114784-094	MCCUDDY MICHAEL L	1035 SW DOUGLAS PL	PORTLAND	OR	97206	3710 SE 139TH AVE	3	\$ 544.53
114784-096	DAWSON JAMES & DAWSON DIANNE	3610 SE 139TH AVE	VANCOUVER	WA	98683	3610 SE 139TH AVE	3	\$ 544.53
114784-098	DIEHL JEREMY H & DIEHL CHRISTINA M	13810 SE 37TH ST	VANCOUVER	WA	98683	13810 SE 37TH ST	3	\$ 544.53
114784-100	MARR RICHARD C & MARR SHERRY M TRUSTEES	13808 SE 37TH ST	VANCOUVER	WA	98683	13808 SE 37TH ST	3	\$ 544.53
114784-102	DELA ROSA JOE ISSAC	13800 SE 37TH ST	VANCOUVER	WA	98683	13800 SE 37TH ST	3	\$ 544.53
114784-106	OWEN JAMES P	13718 SE 37TH ST	VANCOUVER	WA	98683	13718 SE 37TH ST	3	\$ 544.53
114784-108	HINDMAN JUNE	13714 SE 37TH ST	VANCOUVER	WA	98683	13714 SE 37TH ST	3	\$ 544.53
114784-112	REHM ROLAND & REHM BARBARA	13712 SE 37TH ST	VANCOUVER	WA	98683	13712 SE 37TH ST	3	\$ 544.53
114784-114	MCDOWELL MICHAEL M & MCDOWELL CLAUDIA S (C/B)	13708 SE 37TH ST	VANCOUVER	WA	98683	13708 SE 37TH ST	3	\$ 544.53
114784-116	MEIWES JOYCE E	13618 SE 37TH ST	VANCOUVER	WA	98683	13618 SE 37TH ST	3	\$ 544.53
114784-118	JAMES PHILLIP & JAMES CHRISTINE	310 NW 89TH CIR	VANCOUVER	WA	98665	13614 SE 37TH ST	3	\$ 544.53
114784-122	YOUNG BEVERLY L TRUSTEE	13610 SE 37TH ST	VANCOUVER	WA	98683	13610 SE 37TH ST	3	\$ 544.53
114784-124	GORMAN MICHAEL	1921 SE 13TH AVE	PORTLAND	OR	97212	13600 SE 37TH ST	3	\$ 544.53
114784-212	GAZARINE HASSAN I & GAZARINE DEBORAH	3703 SE 140TH CT	VANCOUVER	WA	98683	3703 SE 140TH CT	3	\$ 544.53
114784-216	ELLSWORTH DONALD & ELLSWORTH JANE	3700 SE 140TH COURT	VANCOUVER	WA	98683	3700 SE 140TH CT	3	\$ 544.53
114784-218	JONES KEVIN & JONES LORRI M	3611 SE 139TH AVE	VANCOUVER	WA	98684	3611 SE 139TH AVE	3	\$ 544.53
114784-256	KUPPERMAN JEFFREY P & KUPPERMAN PATRICIA M	PO BOX 782	MURRIETA	CA	92564	14023 SE 35TH LOOP	3	\$ 544.53
114784-258	GUSTAFSON JON OLAS & GUSTAFSON TERESE M	14025 SE 35TH LOOP	VANCOUVER	WA	98683	14025 SE 35TH LOOP	3	\$ 544.53
114784-262	TURNER JAMES N & TURNER RHONDA L	14027 SE 35TH LOOP	VANCOUVER	WA	98683	14027 SE 35TH LOOP	3	\$ 544.53
114784-264	BENNINGER KATHLEEN A S TRUSTEE	14029 SE 35TH LOOP	VANCOUVER	WA	98683	14029 SE 35TH LOOP	3	\$ 544.53
114784-284	HOPPING JULIA LEA	16500 SE 1ST ST UNIT 79	VANCOUVER	WA	98684	14020 SE 38TH ST	3	\$ 544.53
114784-286	BARNES ARTHUR H	14014 SE 38TH ST	VANCOUVER	WA	98683	14014 SE 38TH ST	3	\$ 544.53
114784-288	LYSE THOMAS K & LYSE JOANNA J	14008 SE 38TH AVE	VANCOUVER	WA	98683	14008 SE 38TH ST	3	\$ 544.53
114784-290	OWEN JAMES G & OWEN MERLELOYD C	14000 SE 38TH ST	VANCOUVER	WA	98683	14000 SE 38TH ST	3	\$ 544.53
114784-294	SCHWAB STEVEN E & SCHWAB KATHLEEN S TRUSTEES	13920 SE 38TH ST	VANCOUVER	WA	98683	13920 SE 38TH ST	3	\$ 544.53
114784-296	HALL JAMES LEE & HALL VICKI L	13910 SE 38TH ST	VANCOUVER	WA	98683	13910 SE 38TH ST	3	\$ 544.53
114784-300	ZIEGLER LADD J	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665		3	\$ 544.53
114784-302	BIRCH PETER & BIRCH DEANNA H	PO BOX 87280	VANCOUVER	WA	98687	13915 SE 38TH ST	3	\$ 544.53
114784-304	GRATTAN RUSSELL J & ELLIS JEANNETTE M	13921 SE 38TH ST	VANCOUVER	WA	98683	13921 SE 38TH ST	3	\$ 544.53
114784-306	LAUBERTH FRANCIS J & LAUBERTH PATRICIA A	14001 SE 38TH ST	VANCOUVER	WA	98683	14001 SE 38TH ST	3	\$ 544.53
114784-308	NEPTUNE EVAN E & NEPTUNE MARY P TRUSTEE	14005 SE 38TH ST	VANCOUVER	WA	98683	14005 SE 38TH ST	3	\$ 544.53
114784-310	KEYS LIMITED PARTNERSHIP	2811 E EVERGREEN BLVD	VANCOUVER	WA	98661	14007 SE 38TH ST	3	\$ 544.53
114784-312	BEACOCK SUSAN A	14011 SE 38TH ST	VANCOUVER	WA	98683	14011 SE 38TH ST	3	\$ 544.53
114784-314	SPITZNASS RICHARD B & SPITZNASS NANCY L	14015 SE 38TH ST	VANCOUVER	WA	98683	14015 SE 38TH ST	3	\$ 544.53
114784-316	EVERSON RONALD & EVERSON PATRICIA	14101 SE 38TH ST	VANCOUVER	WA	98683	14101 SE 38TH ST	3	\$ 544.53
114784-318	LARSON TIMOTHY & LARSON ERICKA	14105 SE 38TH ST	VANCOUVER	WA	98683	14105 SE 38TH ST	3	\$ 544.53
114784-692	TEUSCHER VAUGHN W & TEUSCHER CARYN J	3201 SE SILVER SPRINGS DR	VANCOUVER	WA	98683	3201 SE SILVER SPRINGS DR	3	\$ 544.53
122113-000	LINDE ERIC & LINDE TAWNIA	16316 E EVERGREEN HWY	VANCOUVER	WA	98683	16316 SE EVERGREEN HWY	3	\$ 544.53
122115-000	LAMBERT DANA D	16306 SE EVERGREEN HWY	VANCOUVER	WA	98683	16306 SE EVERGREEN HWY	3	\$ 544.53
122132-000	GIBSON CAMERON	16208 SE EVERGREEN HWY	VANCOUVER	WA	98683	16208 SE EVERGREEN HWY	3	\$ 544.53
122136-000	MIKHAYLENKO YURIY	16214 SE EVERGREEN HWY	VANCOUVER	WA	98683	16214 SE EVERGREEN HWY	3	\$ 544.53
122148-000	NADIROV SVETLANA	18703 SE 11TH ST	VANCOUVER	WA	98683	4212 SE 159TH CT	3	\$ 544.53
122148-005	HARPER ANN BEATRICE TRUSTEE	4206 SE 159TH CT, VANCOUVER, 98	VANCOUVER	WA	98683	4206 SE 159TH CT	3	\$ 544.53
122148-010	NADIROV SVETLANA	18703 SE 11TH ST	VANCOUVER	WA	98683	4200 SE 159TH CT	3	\$ 544.53
122148-015	THOMAS THOMAS M II & THOMAS PAMELA J TRUSTEES	4116 SE 159TH CT	VANCOUVER	WA	98683	4116 SE 159TH CT	3	\$ 544.53
122148-020	DAWSON STEPHEN & DAWSON KATHLEEN	2910 BRANDYWINE DR	WEST LINN	OR	97068	4104 SE 159TH CT	3	\$ 544.53
122156-002	MAGISTRALE RICHARD A & MAGISTRALE KAREN	4130 SE 162ND CT	VANCOUVER	WA	98683	4130 SE 162ND CT	3	\$ 544.53
122156-004	GREEN BRYAN & GREEN JENNIFER	4124 SE 162ND CT	VANCOUVER	WA	98683	4124 SE 162ND CT	3	\$ 544.53
122156-006	WOLFLEY DANIEL ALLEN & WOLFLEY SIDNEE MARIE	4118 SE 162ND COURT	VANCOUVER	WA	98683	4118 SE 162ND CT	3	\$ 544.53
122157-005	BACK W D & BACK JONES M E	4009 SE 158TH CT	VANCOUVER	WA	98683	4009 SE 158TH CT	3	\$ 544.53
122158-000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683	16012 SE EVERGREEN HWY	3	\$ 544.53
122160-000	DENG JIA LYNN & DENG STEPHEN T	16012 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
122161-000	NORWOOD JEAN TRUSTEE	2911 SE VILLAGE LP #269	VANCOUVER	WA	98683	16108 SE EVERGREEN HWY	3	\$ 544.53
122163-000	YOON SUK YOUNG & YOON CHUNG SUK	4009 SE 157TH AVE	VANCOUVER	WA	98683	4009 SE 157TH AVE	3	\$ 544.53
122168-000	NORWOOD JEAN TRUSTEE	16108 SE EVERGREEN HWY	VANCOUVER	WA	98683		3	\$ 544.53
122174-000	WHITE DAVID & WHITE RENEE	4000 SE 157TH AVE	VANCOUVER	WA	98683	4000 SE 157TH AVE	3	\$ 544.53
122175-000	BORITS SIMION & BORITS VESALINA	3921 SE 157TH AVE	VANCOUVER	WA	98683	3921 SE 157TH AVE	3	\$ 544.53
122379-000	BROWN AARON W	15210 SE EVERGREEN HWY	VANCOUVER	WA	98683	15210 SE EVERGREEN HWY	3	\$ 544.53
122585-015	INMAN DAVID & INMAN MARY	3419 SE 144TH CT	VANCOUVER	WA	98683	3419 SE 144TH CT	3	\$ 544.53
122589-000	WOODS LANDING LLC	3416 SE RIVERWOOD LN	VANCOUVER	WA	98683	3416 SE RIVERWOOD LN	3	\$ 544.53
122606-000	KILLIAN GEORGE H & KILLIAN ELAINE A	3347 SE RIVERWOOD LN	VANCOUVER	WA	98683	3347 SE RIVERWOOD LN	3	\$ 544.53
122607-000	BURT ROBERT J & BURT REBECCA TRUSTEE	908 COLLEGE AVE	MENLO PARK	CA	94025		3	\$ 544.53
122608-000	ZIEGLER LADD J	7301 NE HIGHWAY 99 STE 2	VANCOUVER	WA	98665	3708 SE 139TH AVE	3	\$ 544.53
122643-000	LASOF MARK & LASOF JOANNA	PO BOX 873388	VANCOUVER	WA	98687	3420 SE 144TH CT	3	\$ 544.53
122652-000	WOOD MARDI TRUSTEE	PO BOX 1048	BOLINAS	CA	94924		3	\$ 544.53
126692-000	BLETH PETER C & BLETH RAE ANN TRUSTEE	16420 SE MCGILLIVRAY BLVD #1	VANCOUVER	WA	98683	17005 SE EVERGREEN HWY	3	\$ 544.53
126694-004	DAVIDSON BRIAN MICHAEL & CHRISTOPHERSEN ERIN K	4332 SE 166TH CT	VANCOUVER	WA	98683	4332 SE 166TH CT	3	\$ 544.53
126694-006	CONDE JON R & CONDE TINA L	4328 SE 166TH CT	VANCOUVER	WA	98683	4328 SE 166TH CT	3	\$ 544.53
126694-008	SACKS GEORGE J & SACKS JACKIE L	4324 SE 166TH CT	VANCOUVER	WA	98683	4324 SE 166TH CT	3	\$ 544.53
126694-024	GETCH KEVIN T & GETCH JENNIFER R	4305 SE 166TH CT	VANCOUVER	WA	98683	4305 SE 166TH CT	3	\$ 544.53
126694-026	COGGAN MARK & BOXWELL ERIN	63088 NE 18TH ST STE 100	BEND	OR	97701	4307 SE 166TH CT	3	\$ 544.53
126694-028	PREZKOP EDWARD	1712 NW 114TH ST	VANCOUVER	WA	98685	4309 SE 166TH CT	3	\$ 544.53
126694-030	PHILLIPS JENIFER L	4325 SE 166TH CT	VANCOUVER	WA	98683	4325 SE 166TH CT	3	\$ 544.53
126695-000	CLEVELAND DAVID V ETAL	4539 SE 164TH AVE	VANCOUVER	WA	98683	4539 SE 164TH AVE	3	\$ 544.53
126714-000	CLEVELAND JOHN AUMAN	1405 SE 8TH AVE	PORTLAND	OR	97214	4541 SE 164TH AVE	3	\$ 544.53
126734-000	STEWART GINGER K 1/3 INT	2917 NE 124TH AVE	VANCOUVER	WA	98682		3	\$ 544.53

LID 545 FINAL ASSESSMENT ROLL MAY 8, 2014

PARCEL	OWNER	MAILING ADDRESS	CITY	STATE	ZIP1	PROPERTY ADDRESS	TIER	FINAL ASSESSMENT
126737-001	WARNER DAVID R & WARNER CONNIE K	1712 NW 114TH ST	VANCOUVER	WA	98685	4412 SE 169TH CT	3	\$ 544.53
126737-002	HELLE ROBERT G & HELLE PATRICIA D	63088 NE 18TH ST STE 100	BEND	OR	97701	4408 SE 169TH CT	3	\$ 544.53
126737-006	BERNARD JOHN & BERNARD LANNAH	63088 NE 18TH ST STE 100	BEND	OR	97701	4407 SE 169TH CT	3	\$ 544.53
126737-007	SNYDER GARY D & SNYDER JANICE M	4411 SE 169TH COURT	VANCOUVER	WA	98683	4411 SE 169TH CT	3	\$ 544.53
126737-008	MEIER TODD C & ASSA ANGIE R	4415 SE 169TH CT	VANCOUVER	WA	98683	4415 SE 169TH CT	3	\$ 544.53
126738-000	WOLLAM TERRY L & WOLLAM SHIRLEY	4525 SE 164TH AVE	VANCOUVER	WA	98683	4525 SE 164TH AVE	3	\$ 544.53
126744-000	HERMAN STANLEY R & HERMAN VICKI L	2335 N CLARK AVE	PORTLAND	OR	97227		3	\$ 544.53
126746-000	MCDONALD RALPH V (C/S)	17035 SE EVERGREEN HWY	VANCOUVER	WA	98683	17035 SE EVERGREEN HWY	3	\$ 544.53
GRAND TOTAL ASSESSMENT ROLL								\$ 592,993.17

**APPENDIX B**  
**2013 AUDITED FINANCIAL STATEMENTS**

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Washington State Auditor's Office  
Financial Statements and Federal Single Audit Report

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**City of Vancouver**  
Clark County

Audit Period  
January 1, 2013 through December 31, 2013

Report No. 1012264

Issue Date  
July 24, 2014



Washington State Auditor  
Troy Kelley  
Independence • Respect • Integrity



Washington State Auditor  
Troy Kelley

July 24, 2014

Mayor and City Council  
City of Vancouver  
Vancouver, Washington

***Report on Financial Statements and Federal Single Audit***

Please find attached our report on the City of Vancouver's financial statements and compliance with federal laws and regulations.

We are issuing this report in order to provide information on the City's financial condition.

Sincerely,

**TROY KELLEY**  
STATE AUDITOR

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## Federal Summary

### City of Vancouver Clark County January 1, 2013 through December 31, 2013

The results of our audit of the City of Vancouver are summarized below in accordance with U.S. Office of Management and Budget Circular A-133.

#### **FINANCIAL STATEMENTS**

An unmodified opinion was issued on the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information.

Our report includes a reference to other auditors who audited the financial statements of the Vancouver Hotel and Convention Center Project, which is included as part of the Vancouver Downtown Redevelopment Authority discretely presented component unit, as described in our report on the City's financial statements. The financial statements of the Vancouver Hotel and Convention Center Project were not audited in accordance with *Government Auditing Standards*.

#### **Internal Control Over Financial Reporting:**

- **Significant Deficiencies:** We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.
- **Material Weaknesses:** We identified no deficiencies that we consider to be material weaknesses.

We noted no instances of noncompliance that were material to the financial statements of the City.

#### **FEDERAL AWARDS**

#### **Internal Control Over Major Programs:**

- **Significant Deficiencies:** We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.
- **Material Weaknesses:** We identified no deficiencies that we consider to be material weaknesses.

We issued an unmodified opinion on the City's compliance with requirements applicable to each of its major federal programs.

We reported no findings that are required to be disclosed under section 510(a) of OMB Circular A-133.

**Identification of Major Programs:**

The following were major programs during the period under audit:

CFDA No.	Program Title
11.300	Investments for Public Works and Economic Development Facilities
14.239	HOME Investment Partnerships Program
14.248	CDBG/Section 108 Loan Guarantees
14.251	Congressional Grants / Neighborhood Initiative Grants
16.710	Public Safety Partnership and Community Policing Grants
97.056	Port Security Grant Program

The dollar threshold used to distinguish between Type A and Type B programs, as prescribed by OMB Circular A-133, was \$388,971.

The City qualified as a low-risk auditee under OMB Circular A-133.

**Schedule of Prior Federal Audit Findings**

**City of Vancouver  
Clark County  
January 1, 2013 through December 31, 2013**

This schedule presents the status of federal findings reported in prior audit periods. The status listed below is the representation of the City of Vancouver. The State Auditor's Office has reviewed the status as presented by the City.

<b>Audit Period:</b> January 1, 2012 – December 31, 2012	<b>Report Reference No:</b> 1010510	<b>Finding Reference No:</b> 1	<b>CFDA Number(s):</b> 97.008
<b>Federal Program Name and Granting Agency:</b> Non-Profit Security Program U.S. Department of Homeland Security		<b>Pass-Through Agency Name:</b> Clark County	
<b>Finding Caption:</b> The City of Vancouver's internal controls for monitoring equipment purchased with federal money for its Non-Profit Security Program are inadequate.			
<b>Background:</b> The City's fire department did not maintain adequate records to support that it had performed a physical inventory as required. Further, the department did not have adequate internal controls to ensure all equipment over \$5,000 was being tracked in its asset records appropriately.			
<b>Status of Corrective Action: (check one)</b> <input type="checkbox"/> Fully Corrected <input checked="" type="checkbox"/> Partially Corrected <input type="checkbox"/> No Corrective Action Taken <input type="checkbox"/> Finding is considered no longer valid			
<b>Corrective Action Taken:</b> <i>The City of Vancouver Financial and Management Services Department has coordinated the effort with the Vancouver Fire Department to do a complete inventory of all equipment, including both federally and locally funded equipment items. That inventory is being reconciled to the financial system of records.</i>  <i>Additionally, the City has hired an outside consultant to lead the efforts on enhancements to the financial fixed assets system to ensure the system is fully in compliance with federal equipment inventory tracking requirements. These enhancements are not complete as of the response to this finding. They are anticipated to be complete by the end of the fourth quarter of the fiscal year.</i>  <i>The City is also updating its Fixed Asset Policy to clearly define and document the requirements for federally funded equipment assets. The policy is in draft form but will be published as complete with the completion of the financial fixed asset system enhancements.</i>			

**Independent Auditor's Report on Internal Control over  
Financial Reporting and on Compliance and Other Matters  
Based on an Audit of Financial Statements Performed in  
Accordance with *Government Auditing Standards***

City of Vancouver  
Clark County

January 1, 2013 through December 31, 2013

Mayor and City Council  
City of Vancouver  
Vancouver, Washington

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Vancouver, Clark County, Washington, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 20, 2014. As discussed in Note 1 to the financial statements, during the year ended December 31, 2013, the City implemented Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*.

Our report includes a reference to other auditors who audited the financial statements of the Vancouver Hotel and Convention Center Project, which is included as part of the Vancouver Downtown Redevelopment Authority discretely presented component unit, as described in our report on the City's financial statements. This report includes our consideration of the results of the other auditor's testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. The financial statements of the Vancouver Hotel and Convention Center Project were not audited in accordance with *Government Auditing Standards* and accordingly this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the Vancouver Hotel and Convention Center Project.

**INTERNAL CONTROL OVER FINANCIAL REPORTING**

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial

statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**COMPLIANCE AND OTHER MATTERS**

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion.

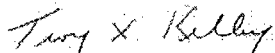
The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**PURPOSE OF THIS REPORT**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to



disseminate information to the public as a reporting tool to help citizens assess government operations.



**TROY KELLEY**  
STATE AUDITOR

June 20, 2014

**Independent Auditor's Report on Compliance for Each  
Major Federal Program and on Internal Control over  
Compliance in Accordance with OMB Circular A-133**

City of Vancouver

Clark County

January 1, 2013 through December 31, 2013

Mayor and City Council  
City of Vancouver  
Vancouver, Washington

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM**

We have audited the compliance of the City of Vancouver, Clark County, Washington, with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013. The City's major federal programs are identified in the accompanying Federal Summary.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination on the City's compliance.

#### ***Opinion on Each Major Federal Program***

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2013.

#### ***REPORT ON INTERNAL CONTROL OVER COMPLIANCE***

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program in order to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

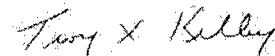
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

#### ***PURPOSE OF THIS REPORT***

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It

also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



**TROY KELLEY**  
STATE AUDITOR

June 20, 2014

## Independent Auditor's Report on Financial Statements

City of Vancouver  
Clark County  
January 1, 2013 through December 31, 2013

Mayor and City Council  
City of Vancouver  
Vancouver, Washington

### REPORT ON THE FINANCIAL STATEMENTS

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Vancouver, Clark County, Washington, as of and for the year ended December 31, 2013, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed on page 14.

#### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Vancouver Hilton and Convention Center Project, which is included in the City's financial information as part of the Downtown Redevelopment Authority component unit and which represents 1.6 percent, 2.0 percent, 100 percent and 84.4 percent respectively, of the assets and deferred outflows, net position, operating revenues and operating expenses of the aggregate discretely presented component units. These financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Vancouver Hotel and Convention Center Project, is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The financial statements of the Vancouver Hotel and Convention Center Project were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### Opinion

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund and the aggregate remaining fund information of the City of Vancouver, as of December 31, 2013, and the respective changes in financial position and, where applicable, cash flows thereof, and the respective budgetary comparison for the General and Consolidated Fire funds, for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### Matters of Emphasis

As discussed in Note 1 to the financial statements, in 2013, the City adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinion is not modified with respect to this matter.

#### Other Matters

##### Required Supplementary Information

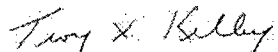
Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 14 through 21 and the information on pension trust funds and postemployment benefits other than pensions on pages 77 through 79 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. This schedule is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

#### **OTHER REPORTING REQUIRED BY GOVERNMENT AUDITING STANDARDS**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 20, 2014 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.



**TROY KELLEY**  
STATE AUDITOR

June 20, 2014

## **Financial Section**

**City of Vancouver  
Clark County  
January 1, 2013 through December 31, 2013**

### **REQUIRED SUPPLEMENTARY INFORMATION**

Management's Discussion and Analysis – 2013

### **BASIC FINANCIAL STATEMENTS**

Statement of Net Position – 2013  
Statement of Activities – 2013  
Balance Sheet – Governmental Funds – 2013  
Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds – 2013  
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balance – 2013  
Statement of Revenues, Expenditures and Changes in Fund Balances Compared to Budget (GAAP Basis) and Actual – General Fund – 2013  
Statement of Revenues, Expenditures and Changes in Fund Balances Compared to Budget (GAAP Basis) and Actual – Consolidated Fire Fund – 2013  
Statement of Net Position – Proprietary Funds – 2013  
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds – 2013  
Statement of Cash Flows – Proprietary Funds – 2013  
Statement of Fiduciary Net Position – Fiduciary Funds – 2013  
Statement of Changes in Fiduciary Net Position – 2013  
Notes to the Financial Statements - 2013

### **REQUIRED SUPPLEMENTARY INFORMATION**

Police and Fire Pension Funds – 2013  
Police and Fire OPEB Pension Funds – 2013  
Notes to Required Supplementary Information – Police and Fire Pension Funds – 2013

### **SUPPLEMENTARY AND OTHER INFORMATION**

Schedule of Expenditures of Federal Awards – 2013  
Notes to the Schedule of Expenditure of Federal Awards – 2013

## MANAGEMENT'S DISCUSSION AND ANALYSIS

This discussion and analysis is a narrative overview of the City of Vancouver's (the City's) financial activities for the fiscal year ended December 31, 2013. The information presented here should be read in conjunction with the letter of transmittal, the financial statements, and the related notes to the financial statements.

### FINANCIAL HIGHLIGHTS

- City of Vancouver assets exceeded its liabilities at December 31, 2013 by \$1 billion.
- Net investment in capital assets accounts for over 77.9% of this amount, with a value of \$813.6 million.
- Of the remaining net position, \$171.4 million may be used to meet the government's ongoing obligations to citizens and creditors, without legal restriction.
- The City's total net position showed an increase of \$39 million from current operations in 2013. This included a prior period adjustment of \$797,275 which is further explained in detail in Note V.I. The government's net capital assets increased by \$14.3 million during 2013.
- Total program revenues were \$172 million in 2013, up by \$25.7 million from 2012, due to increases in Charges for Services, Fees, and Fines and Forfeitures and in Capital Grants and Contributions revenues. Program expenses were \$234.3 million, up by \$3.2 million from 2012. General revenues and transfers were \$121.4 million, up by \$4.8 million from last year.
- As of December 31, 2013, the City of Vancouver's governmental funds reported combined ending fund balances of \$125.3 million, which was \$8.2 million less than the prior year. About 57.4% of this total amount, or \$71.9 million, is available for spending at the government's discretion. The unassigned fund balance for the General Fund was \$13 million at December 31, 2013.
- The City of Vancouver's total bonded debt at December 31, 2013 was \$157.1 million.
- The City implemented GASB Statement No 65 in the current fiscal year. The impact to this includes a restatement of the beginning net position. See Note I.E for further discussion.

### OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis provides an introduction and overview to the City's basic financial statements. This information will assist users in interpreting the basic statements. We will also provide other financial discussion and analysis of certain plans, projects and trends necessary for understanding the full context of the financial condition of the City.

#### Basic Financial Statements

The basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and, 3) notes to the financial statements. The financial section of this report also contains required supplementary information, in addition to the basic financial statements.

#### Government-wide Financial Statements

Government-wide financial statements provide readers with a broad overview of the City of Vancouver's finances in a manner similar to a private-sector business. Functions of the City of Vancouver that are principally supported by taxes and intergovernmental revenues (referred to as "governmental activities") are distinguished from functions that are intended to recover all or a significant portion of their costs through user fees and charges (referred to as "business-type activities").

The governmental activities of the City of Vancouver provide a full range of local government services to the public. Programs include law enforcement and public safety; fire protection; road construction and maintenance; community economic development; parks and recreation; and the issuance of permits and licenses. In addition, other general government activities include neighborhood support, a senior newsletter, and the revitalization of the downtown core area to name a few. The business-type activities of the City of Vancouver include water, sewer, drainage management and control, downtown parking, an airport, solid waste, building inspection, and a tennis center.

The **Statement of Net Position** presents information on all City of Vancouver's assets and liabilities, with the difference between the two reported as net position. This statement serves a purpose similar to that of the balance sheet of a private-sector business. Over time, increases or decreases in net position may serve as one indicator of whether the financial position of the City is improving or deteriorating. Some other indicators include the condition of the City's infrastructure systems (roads, drainage systems, bridges, etc.), changes in property tax base, and general economic conditions within the City.

The **Statement of Activities** presents information showing how the government's revenues and expenses impacted net position during 2013. This statement separates program revenue (revenue generated by specific programs through charges for services, grants, and contributions) from general revenue (revenue provided by taxes and other sources not tied to a particular program). This shows the extent to which each program relies on general revenue for funding. All changes in net position are reported using the accrual basis of accounting which requires that revenues are reported when they are earned and expenses are reported as soon as liabilities are incurred.

The City has identified certain entities as component units in the government-wide financial statements. These entities are the Vancouver Downtown Redevelopment Authority (DRA) and the Vancouver Public Facilities District (PFD). These two entities are shown in the government-wide financial statements as discretely presented component unit funds. For additional information, see note V.A. The City has also reported its investment in one governmental joint venture: Clark Regional Emergency Services Agency (CRESA); see note V.C.

#### Fund Financial Statements

A fund is a self-balancing grouping of related accounts that is used to maintain control over resources that are segregated for specific activities or objectives. The City of Vancouver, like other state and local governments, uses fund accounting for compliance with finance-related legal requirements. All of the funds of the City of Vancouver fall into one of three categories: governmental funds, proprietary funds, or fiduciary funds. Governmental funds account for most, if not all, of a government's tax-supported activities. Proprietary funds account for a government's business-type activities where all or part of the costs of activities are supported by fees and charges paid directly by those who benefit from the activities. Fiduciary funds account for resources that are held by the government as a trustee or agent for parties outside of the government. The resources of fiduciary funds cannot be used to support the government's own programs.

#### Governmental Funds

The Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances present separate columns of financial data for the General Fund, the Consolidated Fire Fund, and Transportation Capital Fund. These are considered major funds. Data from the remaining governmental funds are combined into a single, aggregated presentation.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. Governmental funds financial statements focus on near-term inflows and outflows of spendable resources and on balances of spendable resources available at the end of the fiscal year. Such information is useful in evaluating a government's near-term financing requirements in comparison to near-term resources available.

To get a longer term perspective of financial balances and results of operations, the City presents full accrual information in the government wide financial statements. This gives readers a better understanding of the long-term impact of the government's near-term financing decisions. Both the Governmental Funds Balance Sheet and the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate the comparison between governmental funds and governmental activities.

The City maintains budgetary controls over all city funds. Budgetary controls ensure compliance with legal provisions embodied in the biennial appropriated budget. Governmental fund budgets are established in accordance with state law, and most are adopted on a fund level. The General Fund budget is adopted on a fund level. Personnel services are budgeted by full-time positions. Budgetary variances are discussed later in this section.

#### Proprietary Funds

The City has two types of proprietary funds: enterprise funds and internal service funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City uses enterprise funds to account for its water/sewer/drainage utility, solid waste, airport, building inspection, parking, and tennis center operations. Internal service funds accumulate and allocate costs among the City's various functions. The City uses internal service funds to account for its computer repair and replacement, rolling stock repair and replacement, self-insurance, mailroom services, facilities replacement and insurance benefits.

Those revenues and expenses of internal service funds that are duplicated in other funds are eliminated in the government-wide statements. The remaining balances are allocated and included in the governmental type activities columns. Proprietary fund statements provide the same type of information as the government-wide financial statements, only in more detail, since both apply the accrual basis of accounting.

In comparing the Proprietary Fund Statement of Net Position to the business-type column on the government-wide Statement of Net Position, the total net position amounts agree, needing no reconciliation. In comparing the total assets and total liabilities between the same two statements, you will notice slightly different amounts. This is because the "Internal balances" line on the government-wide statement combines the "Due from other funds" (assets) and the "Due to other funds" (liabilities) from the proprietary fund statement in a single line in the asset section of the government-wide statement.

The proprietary fund financial statements provide separate information for the Water/Sewer Fund and Parking Services as these are considered major funds. All other enterprise funds are aggregated into a single presentation. Internal Service Funds are also aggregated into a single presentation, but are not included in the totals.

#### Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City of Vancouver's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

#### Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided, and are an integral part of the government-wide and fund financial statements.

#### Other Information

In addition to the basic financial statements and accompanying notes, this report also contains certain required supplementary information concerning the City of Vancouver's funding of its Fire and Police employee pension obligation.

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

### Statement of Net Position

As noted earlier, changes in net position may serve as a useful indicator of a government's financial position. The City of Vancouver's net position totals \$1,044,480,483 at December 31, 2013. The following is a condensed and comparative version of the Government-Wide Statement of Net Position.

City of Vancouver's Net Position						
	Governmental Activities		Business-type Activities		Total Activities	
	2012 Restated	2013	2012 Restated	2013	2012 Restated	2013
Current and other assets	\$ 181,851,219	\$ 190,088,216	\$ 87,673,712	\$ 95,415,295	\$ 269,524,931	\$ 291,503,511
Capital assets (net of accumulated depreciation)	504,430,990	616,978,561	369,379,507	300,282,703	933,810,497	977,261,264
<b>TOTAL ASSETS</b>	<b>776,282,179</b>	<b>813,066,777</b>	<b>457,053,219</b>	<b>455,697,998</b>	<b>1,233,341,398</b>	<b>1,268,764,775</b>
DEFERRED OUTFLOWS OF RESOURCES	2,476,617	2,143,047	3,052,270	2,539,886	5,528,887	4,682,733
Long-term liabilities	137,917,170	131,734,870	80,365,796	67,887,425	218,282,936	199,622,295
Other liabilities	13,097,051	24,204,026	3,754,185	5,140,724	16,851,236	29,344,750
<b>TOTAL LIABILITIES</b>	<b>151,014,221</b>	<b>155,938,896</b>	<b>84,119,951</b>	<b>73,028,149</b>	<b>235,134,172</b>	<b>228,967,045</b>
<b>NET POSITION</b>						
Net investment in capital assets	499,507,591	521,171,082	293,530,660	292,461,482	793,038,251	813,632,564
Restricted	65,339,206	53,828,026	7,745,715	5,574,691	73,084,921	59,402,717
Unrestricted	62,903,778	84,271,820	74,709,163	87,173,362	137,612,941	171,445,182
<b>TOTAL NET POSITION</b>	<b>\$ 627,750,575</b>	<b>\$ 650,270,928</b>	<b>\$ 375,985,538</b>	<b>\$ 385,209,535</b>	<b>\$ 1,003,736,113</b>	<b>\$ 1,044,480,483</b>

The 2012 values were restated for the adoption of GASB Statement No. 65 so that the prior year presentation conforms to the current year. The largest portion of the City's net position, 77.9%, reflects its investment in capital, less any related debt still outstanding that was used to acquire those assets. The City's capital assets are used to provide services to citizens. Consequently, these assets are not available for future spending.

Total assets increased in 2013 by \$35.4 million, total deferred outflows decreased by \$846 thousand and total liabilities decreased by \$6.2 million resulting in an increase in total net position of \$40.7 million, or 4.1%.

Net position representing resources that are subject to external restrictions on how they may be used are 5.7% of the total. There is \$171.4 million (unrestricted net position) which represents the amount that may be used to meet the City's ongoing obligations.

At December 31, 2013, the City of Vancouver reports positive balances in all three categories of net position, for the government as a whole.

### Analysis of Changes in Net Position

The change in total net position increase in 2013, inclusive of the impact of Prior Period Adjustments, is \$40.7 million. This is split between governmental increase of \$31.5 million and business-type activities increase of \$9.2 million. A condensed version of the Statement of Activities for the past two years is shown in the following table. The full statement is a tabular depiction of the relationship of revenues and expenses for the City's governmental activities and proprietary funds. The graphs that follow illustrate the sources of revenue and the balance of governmental vs. business type expenses for 2013.

The increase in net position is primarily due to decrease in bonded debt and increase in governmental infrastructure. The City of Vancouver's total bonded debt decreased by \$19.4 million during 2013, the result of scheduled principal payments made throughout 2013. There was a significant increase of \$16.6 million related to infrastructure due to the donation of the 39<sup>th</sup> Street Bridge, donated to the City by the State of Washington, Department of Transportation. Net investment in capital asset growth totaled \$20.6 million, restricted net position decrease of \$13.7 million; unrestricted net position increase of \$33.8 million to equal \$40.7 million total increase in government's net position.

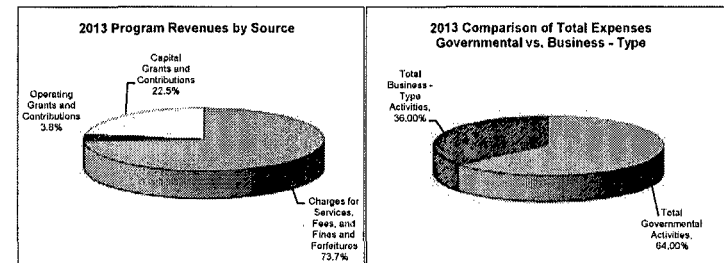
Governmental activities revenue increased by 13.2% while governmental expenses increased by 0.8%. The major increase in governmental activities revenue from Capital Grant and Contribution of \$19.3 million was due in large part to donation of 39<sup>th</sup> Street Bridge discussed above, as well as an increase in capital funding for new projects; increase in Utility and Other Taxes revenue by 5.8% and Sales and Use Taxes by 8.7%. In 2013, a total of \$27.6 million in sales tax revenue was received through the end of the year. This collection marks a return to the pre-recession period of 2007.

The Business-Type Activity revenue increased by 8.5% and expenses increased by 2.4%. The major increase in Business-Type Activity revenue was from Charges for Services, Fees, and Fines and Forfeitures by 4.8% and Capital Grants and Contribution by 46.6%. Changes for Charges for Services and Fee are due to water/storm water and sewer rate increases of 5% and 2.5%, respectively, as well as an increase in water pumped of 7%. Changes in Capital Grant and Contribution are mainly due to increases in private development contributions resulting from the increasing development activity in the City.

### City of Vancouver Summary of Changes in Net Position Comparative 2012-2013

	Governmental Activities		Business-Type Activities		Total Primary Government	
	2012	2013	2012	2013	2012	2013
<b>Revenues</b>						
Program revenues:						
Charges for Services, Fees, and Fines and Forfeitures	\$ 38,331,011	\$ 38,865,033	\$ 83,893,237	\$ 87,897,109	\$ 122,224,248	\$ 128,762,142
Operating Grants and Contributions	7,418,742	6,256,533	442,482	322,562	7,861,224	6,579,095
Capital Grants and Contributions	9,474,400	28,745,288	6,736,733	9,872,903	16,211,133	38,618,195
General Revenues						
Taxes:						
Property Taxes Levied for General Purposes	40,685,824	41,990,733	-	-	40,685,824	41,990,733
Sales and Use Taxes	26,735,128	29,059,542	-	-	26,735,128	29,059,542
Utility and Other Taxes	45,394,634	48,025,064	-	-	45,394,634	48,025,064
Unrestricted Investment Earnings	769,449	461,982	516,036	315,805	1,315,485	777,787
Miscellaneous	2,409,636	530,334	51,440	1,051,855	2,461,076	1,582,189
<b>Total Revenues</b>	<b>171,246,824</b>	<b>193,834,507</b>	<b>91,839,928</b>	<b>99,480,240</b>	<b>262,886,752</b>	<b>293,394,747</b>
<b>Program Expenses</b>						
Governmental Activities:						
General Government	28,380,303	25,184,616	-	-	28,380,303	25,184,616
Security/Persons & Property	67,724,508	70,510,723	-	-	67,724,508	70,510,723
Physical Environment	474,343	514,804	-	-	474,343	514,804
Transportation	29,712,756	33,011,546	-	-	29,712,756	33,011,546
Health and Human Services	385,797	338,591	-	-	385,797	338,591
Economic Environment	8,388,707	7,132,322	-	-	8,388,707	7,132,322
Culture and Recreation	10,924,436	11,795,705	-	-	10,924,436	11,795,705
Interest on Long-Term Debt	4,746,812	4,505,618	-	-	4,746,812	4,505,618
Business-Type Activities:						
Water Sewer	-	-	73,305,642	75,592,208	73,305,642	75,592,208
Parking	-	-	3,372,113	2,964,225	3,372,113	2,964,225
Airpark	-	-	586,973	586,198	586,973	586,198
Building Inspection	-	-	3,641,964	3,641,964	3,641,964	3,641,964
Sanitation	-	-	1,912,012	2,132,353	1,912,012	2,132,353
Tennis Center	-	-	1,124,302	1,036,368	1,124,302	1,036,368
<b>Total Expenses</b>	<b>151,737,664</b>	<b>152,993,925</b>	<b>84,053,068</b>	<b>86,072,958</b>	<b>235,790,670</b>	<b>239,066,923</b>
Excess (deficiency) of revenues over expenses	19,511,160	40,940,582	7,586,921	13,387,242	27,098,082	54,327,824
Transfers - Governmental	(1,167,109)	-	(1,098,756)	-	(1,167,109)	(1,098,756)
Transfers - Business-Type	-	-	1,187,109	1,098,756	1,187,109	1,098,756
Income (loss) before special & extraordinary items	18,344,051	39,841,825	8,754,030	14,485,998	27,098,082	54,327,823
Extraordinary Items:						
Contract termination	-	(10,698,998)	-	-	-	(10,698,998)
Impairment of capital assets	-	-	-	(3,681,752)	-	(3,681,752)
<b>Total Special Items</b>	<b>-</b>	<b>(10,698,998)</b>	<b>-</b>	<b>(3,681,752)</b>	<b>-</b>	<b>(14,380,748)</b>
<b>Change in Net Position</b>	<b>18,344,051</b>	<b>29,142,827</b>	<b>8,754,030</b>	<b>10,804,246</b>	<b>27,098,082</b>	<b>39,947,075</b>
Net Position- Beginning	609,779,542	627,750,575	368,781,147	375,985,538	978,560,689	1,003,736,113
Prior year adjustments	571,003	2,377,524	(763,802)	(1,580,249)	(191,899)	787,275
<b>Net Position - Ending</b>	<b>\$ 628,654,596</b>	<b>\$ 650,270,928</b>	<b>\$ 378,772,215</b>	<b>\$ 385,209,535</b>	<b>\$ 1,005,496,871</b>	<b>\$ 1,044,480,483</b>

2013 Net Position - Beginning was restated due to the adoption of GASB Statement No. 65.

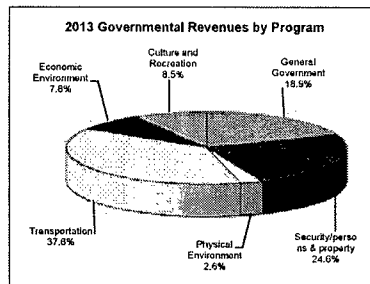
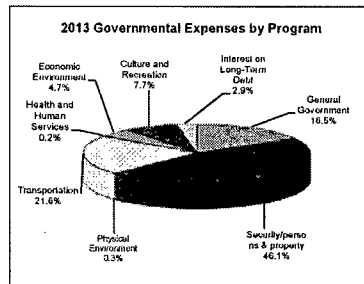


### Governmental Activity Analysis

Governmental net position increased by \$29.1 million in 2013 from operations and by \$2.4 million from prior year adjustments. This 4.9% increase corresponds to a \$38 million increase in total assets and deferred outflows with \$7.4 million increase in total liabilities. During 2013, the City's cash balances increased by \$8.3 million, capital assets increased by \$22.5 million, and receivables and other assets increased by \$4.9 million.

Governmental revenues increased from 2012 by \$22.7 million or 13.3% due to moderate increase in program revenues by \$18.6 million and increase in general revenues by \$4 million.

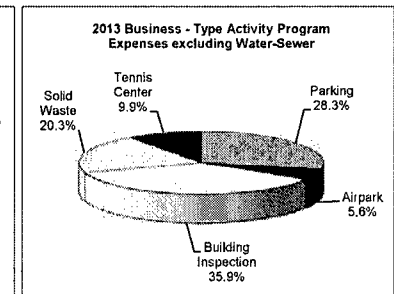
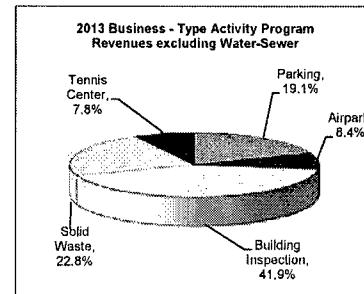
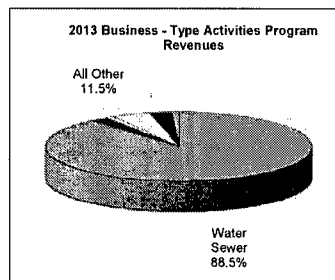
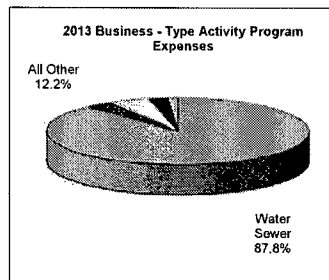
General Government expenses were down by \$4.2 million due to the debt refinancing activity that occurred in 2012 that did not repeat in 2013, capital purchasing, and change in presentation of expenses related to indirect cost. Transportation expenses increased by \$3.3 million from 2012, primarily due to a higher level of maintenance on transportation infrastructure. City Council approved funding pavement management to 100% of policy level to insure existing infrastructure is maintained and constrain future maintenance cost. Security/Persons & Property expenses increased by \$2.8 million due to the salary payments to Vancouver Police Guild members as a result of contract settlement in 2013, with retro salary adjustments back to 2012. Culture and Recreation expenses were \$871,269 greater than prior year from the termination of the parks interlocal agreement with Clark County. In total, expenses for Governmental activities increased by \$1.3 million.



### Business-Type Activities Analysis

As depicted in the graphs below, the Water/Sewer activity is the largest business-type activity in the City. As a result, the financial position of the City's business-type activities is strongly influenced by the Water/Sewer activity. This year, Water/Sewer had a \$3.4 million increase in Charges for Services, Fees, Fines and Forfeitures, a \$3.1 million increase in Capital Contributions and a \$2.9 million increase in operating expenses.

The other business-type activities had moderate gains and losses. Solid Waste activity had a \$425,289 net operating income due to lower market values for recyclable commodities and lower tons to market. Parking activity had a \$288,184 net operating loss. The General Fund support of the Parking activity remained at \$1.2 million. Building Inspection activity had a \$941,716 net increase, largely led by the multifamily component. A portion of the net position related to the Building activity is being utilized to replace the Tidemark permitting system with a new Hansen system.



### FINANCIAL ANALYSIS OF THE CITY'S FUNDS

#### Governmental Funds Analysis

The City's governmental funds are categorized into four types consisting of General, Special Revenue, Debt Service, and Capital Project Funds. Each fund type has a unique purpose. General Fund, Consolidated Fire Fund, and Transportation Capital Fund are classified as major funds for the purposes of this report, based on criteria set forth by the Government Accounting Standards Board (GASB).

The General Fund is the primary governmental fund. General Fund revenues were up 3.3% over 2012 due primarily to an increase in Charges for Services and Rent and Royalties of \$1.3 million and \$1.7 million, respectively. Intergovernmental revenue went down by \$1.3 million. Comparing Property Tax and Sales and Use Tax collections from 2012, 2013 saw an increase of approximately 2.5% and 8.7%, respectively, in these revenue sources due to new construction and delinquency rates. By Council action, there was a 1% property tax levy increase for 2013 taxes. The increase in Sales and Use Taxes in 2013 was driven by a robust real estate market and new construction. General Fund expenditures accounted for 48.1% of total governmental fund expenditures for 2013. General Fund expenditures increased by approximately 3% mainly due to an increase in expenditures for Security/Persons & Property. The 2013 expenditures contain the retro payment for the salary payments to Vancouver Police Guild members as a result of contract settlement in 2013, with retro salary adjustments back to 2012. The final decision on the contract was made by an arbitrator in late 2013, with salary increases of 2% per year retroactive to 2012.

The Consolidated Fire Fund is a special revenue fund that encompasses both the operations and the equipment for the City's and Fire District 5's fire department. Services provided by this fund include not only firefighting, but emergency medical services, rescue, and public safety education. As reported in the Statement of Revenues, Expenditures and Statement of Changes in Fund Balances, major funding for the Consolidated Fire Fund is Intergovernmental revenues, Charges for Services, and a transfer from the City's General Fund. The Consolidated Fire Fund in 2013 accounted for 20.4% of the governmental funds expenditures; it increased by \$3.8 million from 2012 and included expenses for purchasing Regional Response marine vessel with equipment in 2013, the Consolidated Fire Fund fund balance increased by \$1.2 million.

The Transportation Capital Fund is a capital projects fund. It was created in 1998 to account for all capital projects in the Transportation Department. The funding for the projects is primarily from grants, bonds, and developer agreements as well as other public and private funding sources. The Transportation Capital Fund in 2013 accounted for 11.3% of the governmental funds' expenditures, an increase of \$2.1 million from 2012 due to construction for Waterfront Access and NE 137/138th Ave projects. In 2013, the Transportation Capital Fund fund balance decreased by \$2.6 million due to a large capital outlay for the Waterfront Access Project.

All other non-major governmental operating, debt service and capital construction funds comprise the remaining governmental expenditures.

#### Business-Type Funds Analysis

Proprietary, or business-type, funds are those funds that account for government operations where the intent is for the costs to be primarily paid by user charges. Enterprise funds are those funds that provide services primarily to external users, and the internal service funds provide their services primarily within the City. The City has twelve business-type funds: six are enterprise funds, and six are internal service funds.

The Water/Sewer Fund is the largest business-type fund in the City, accounting for 94.5% of net position for the enterprise funds at \$364.0 million. Water/Sewer Fund net position increased by \$7.2 million in 2013 mainly due to the increase in utility Charges for Services, Capital contributions, and decreased bonded indebtedness and utility capital assets. This fund encompasses three legally consolidated utilities: water, sewer, and stormwater operations.

Water/Sewer, the utility, reported operating income of \$4.1 million in 2013, and its operating revenue increased 4.9% primarily due to a water/storm water and sewer rates increase of 5% and 2.5%, respectively, as well as an increase in water pumped of 7%. Utility

operating expenses increased by \$2.9 million from 2012, mainly related to increased costs for Personnel and Supplies & contractual services and Intergovernmental payments. Additionally, accumulated depreciation of utility capital assets increased by \$12.3 million and its bonded indebtedness decreased by \$9.1 million in 2013.

The Parking Services Fund reported an operating loss of \$288,184 in 2013. Operating expenses decreased by \$215,080 from 2012 due to a decrease in Supplies & contracted services and Interfund services. Parking Services changes in net position increased by \$1.4 million from 2012 due to retirement of Main Place parking garage. The General Fund support of the Parking Services Fund remained at the \$1.25 million level in 2013. Over time, the fund is anticipated to become self-supporting.

In the non-major business funds, the Airpark and Building Inspection Funds accounted for the majority of the increase in total net position of the non-major business funds. The Building Inspection Fund reported \$941,718 in operating income and accounted for \$531,520 of the increase in total net position of the non-major business funds. At the national level, housing is recovering at moderate levels, led by starts for multi-family units, building owners are choosing to invest in making improvements to existing buildings rather than constructing new ones. The Airpark Fund reported \$117,552 in operating income and accounted for \$353,785 of the increase in total net position of the non-major business funds. This increase can be attributed to increasing federal direct grants revenue.

Internal Service funds operate like the enterprise funds, but perform services primarily for other funds within the City. Because of the nature of these funds, they are charged with operating as close as possible to a breakeven point. City Internal Service funds net position increased by \$5 million from 2012. A new fund was created in 2013, Facility Replacement Fund, and received \$7.8 million transfer from the General Fund to support the depreciation and replacement of City facilities. Operating loss of all City Internal Service funds totaled \$374,630 due to an operating loss related to the Self-Insurance Fund as a result of increased claims expense during 2013.

#### GENERAL FUND BUDGETARY HIGHLIGHTS

Since 2001, the City has addressed an ongoing structural deficit each biennium that is a result of growth in expenditures outpacing growth in revenues. Contributing factors to this deficit include the voters' passage of Initiative 695, which eliminated the motor vehicle excise tax in 2000; Initiative 747, which beginning in 2002 limited increases in property taxes to the lower of 1 percent or the implicit price deflator; the complete elimination of the city's Business and Occupation Tax by 2002, and significantly greater City reliance on revenues that fluctuate with the economy.

The 2013-14 biennial budget totals \$752.4 million in operating and capital expenditures, including 983.6 positions. The recommended budget is balanced without the implementation of new taxes or tax increases other than the annual 1% authorized increase to property taxes. Other fees and rates, including utility rates and fees for services are recommended to be adjusted for anticipated inflation as reflected in the forecast.

Unlike the past two biennia, there were no forecast-based budget reductions in 2013-2014. Conversely, there were no new additional FTE's included in the budget that were not accompanied by commensurate new funding. General Fund revenues during 2013 came in within 2% of the forecast for the year. Expenditures came in under budget. Major new items included in the Supplemental Budget Appropriations during 2013 included grants in Police and CED, including Domestic Violence Arrest Grant, Buffer Zone Grants, School Resource Officer funding, the Brownfield Assessment and Area-wide Planning Grant for the Lower Grand Employment area on the operating side and Tidewater Cove trail repair on the capital side.

#### CAPITAL ASSETS AND DEBT ADMINISTRATION

##### Capital Assets

The City of Vancouver's investment in capital assets, including construction in progress, for its governmental and business type activities as of December 31, 2013, amounts to \$977.3 million (net of accumulated depreciation).

The table below is a comparison of the summary information for year-end 2012 and 2013 capital assets. The balance of 2012 capital assets was restated to Prior Period Adjustments.

	Governmental Activities		Business-Type Activities		Total Activities	
	2012 Restated	2013	2012 Restated	2013	2012 Restated	2013
Land	\$ 63,846,402	\$ 65,775,933	\$ 30,146,794	\$ 30,520,801	\$ 93,993,196	\$ 96,296,734
Intangible - Easements	8,048,566	8,068,105	2,346,345	3,883,343	10,394,911	11,951,448
Buildings and systems	89,376,133	86,359,528	19,431,329	18,118,096	108,807,462	104,477,624
Machinery and equipment	14,074,750	13,714,962	3,668,213	2,887,909	17,742,963	16,602,871
Infrastructure	372,467,320	389,871,616	300,412,037	297,553,181	672,879,357	687,424,797
Intangible assets	620,366	1,487,457	298,164	1,084,766	918,530	2,572,223
Construction in progress	46,003,423	51,700,960	12,209,588	6,234,607	58,213,011	57,935,567
Total	\$ 594,436,960	\$ 616,978,561	\$ 368,512,470	\$ 360,282,703	\$ 962,949,430	\$ 977,261,264

The major changes for assets were in construction in progress (CIP) and infrastructure for both Governmental and Business-Type Activities categories, and changes in land and buildings and systems for Governmental Type Activities. The increase in CIP for Governmental Activities relates to Vancouver Waterfront Access project, and 39<sup>th</sup> Street Bridge project; that was offset by a

decrease in CIP for Business Activities due to an impairment loss of \$3.7 million due to the construction stoppage of the East Side Operation facility; and finishing and capitalized ongoing projects.

Additional information on City of Vancouver's capital assets can be found in note IV.B of this report.

##### Long-Term Debt

At December 31, 2013, the City of Vancouver had total bonded debt outstanding of \$157.1 million. Of this amount, \$105.8 million is General Obligation debt, which is backed by the full faith and credit of the government. The remainder of the City's debt of \$50 million represents bonds secured solely by specific revenue sources (i.e., revenue bonds). The below table is a comparison of the summary information for year-end 2012 and 2013 bonded debt.

The City of Vancouver's total bonded debt decreased by \$19.4 million, the result of scheduled principal payments made throughout 2013. There was no new bonded debt issued during the year. The City's remaining capacity for non-voted debt is approximately \$168.3 million.

##### City of Vancouver Outstanding Bonded Debt

	(in thousands)					
	Governmental Activities		Business-Type Activities		Total Activities	
	2012	2013	2012	2013	2012	2013
General obligation bonds	\$ 100,725	\$ 93,479	\$ 13,375	\$ 12,346	\$ 114,100	\$ 105,825
Revenue bonds	-	-	61,140	49,990	61,140	49,990
Net Amounts for:						
Issuance premiums (discounts)	3,735	3,325	3,244	2,688	6,979	6,013
Deferred Amount on Refunding	(2,478)	(2,143)	(3,053)	(2,540)	(5,529)	(4,683)
Total	\$ 101,982	\$ 94,661	\$ 74,708	\$ 62,484	\$ 176,690	\$ 157,145

The City of Vancouver maintains an "Aa3+/AA" rating from Moody's/Standard and Poor's (S & P) rating services, respectively, for general obligation debt. Additional information on the City's long-term debt can be found in Note IV.E of this report.

##### ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

Projections for 2013-2018 show that revenues are anticipated to continue increasing at a slower pace than expenditures, but the projected gap is significantly smaller than the gap addressed during 2009-2012.

The City's management continues its commitment to seeking out and implementing new cost containment and service delivery options that will address aspects of the ongoing structural deficit beyond this biennium. The City Manager has announced a budgeting initiative called Legacy 2020 that would result in developing a long term solution for the City's ongoing budget challenges. Developing and implementing a balanced six year budget – the City of Vancouver's Legacy 2020 project, is anticipated to take the City from a position of long term financial deficit to a position of long term financial sustainability.

##### Requests for Information

This financial report is designed to provide a general overview of City of Vancouver's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information, should be addressed to Financial and Management Services, City of Vancouver, P.O. Box 1995, Vancouver, WA, 98668-1995.



CITY OF VANCOUVER  
STATEMENT OF NET POSITION  
December 31, 2013

	Primary Government			Component Units	
	Governmental Activities	Business-type Activities	Total Primary Government	Vancouver Downtown Redevelopment Authority	Vancouver Public Facilities District
<b>ASSETS</b>					
Cash, cash equivalents and pooled investments	\$ 155,347,249	\$ 78,761,780	\$ 234,129,029	\$ 92,029	\$ 122,303
Cash with fiscal/escrow agent	2,407,809	-	2,407,809	7,041,787	-
Restricted assets					
Cash	-	5,575,944	5,575,944	-	-
Accrued interest receivable	-	9,438	9,438	-	-
Receivables (net of allowance for uncollectible accounts)	18,928,865	9,204,576	28,133,441	1,180,415	408,473
Inventories	516,331	670,271	1,186,602	29,521	-
Capital assets held for resale	5,801,535	512,875	6,314,410	-	-
Prepaid items	107,192	-	107,192	75,831	-
Internal balances	(298,265)	298,266	1	-	-
Investment in joint venture	3,557,978	-	3,557,978	-	-
Due from other governmental units	2,887,445	402,146	3,289,591	-	750
Net pension asset	6,792,077	-	6,792,077	-	-
Capital assets (net of accumulated depreciation)					
Land	65,775,933	30,520,801	96,296,734	-	3,603,691
Easements	8,068,105	3,883,343	11,951,448	-	-
Buildings	86,359,528	18,118,096	104,477,624	40,853,961	-
Machinery and equipment	13,714,962	2,887,908	16,602,871	505,430	-
Infrastructure	389,871,616	297,553,161	687,424,797	-	-
Intangible assets	1,487,457	1,084,766	2,572,223	-	-
Construction work in progress	51,700,960	6,234,607	57,935,567	1,502	-
<b>Total Assets</b>	<b>813,066,777</b>	<b>455,697,999</b>	<b>1,268,764,776</b>	<b>49,780,486</b>	<b>4,136,217</b>
<b>DEFERRED OUTFLOWS OF RESOURCES</b>					
Unamortized loss on refunding	2,143,047	2,539,686	4,682,733	1,390,845	-
<b>Total deferred outflows of resources</b>	<b>2,143,047</b>	<b>2,539,686</b>	<b>4,682,733</b>	<b>1,390,845</b>	<b>-</b>
<b>LIABILITIES</b>					
Accounts payable and other current liabilities	9,887,790	4,411,099	14,298,889	958,436	493,071
Accrued interest payable	418,222	276,900	695,122	1,326,263	-
Unearned revenue	1,316,800	188,318	1,505,118	75,275	-
Custodial accounts	12,581,214	264,408	12,845,622	-	-
Noncurrent liabilities:					
Environmental remediation	-	399,000	399,000	-	-
Special assessment debt with governmental commitments due within one year	3,000	-	3,000	-	-
Special assessment debt with governmental commitments due in more than one year	3,326	-	3,326	-	-
Due within one year	16,845,880	12,011,734	28,857,614	-	-
Due in more than one year	114,882,664	55,476,691	170,359,355	68,545,935	-
<b>Total Liabilities</b>	<b>155,938,696</b>	<b>73,028,150</b>	<b>228,966,846</b>	<b>70,805,909</b>	<b>493,071</b>
<b>NET POSITION</b>					
Net investment in capital assets	521,171,082	202,461,482	813,632,564	(18,503,359)	3,603,691
Restricted for:					
Capital purposes	31,128,799	1,951,381	33,080,180	2,341,496	-
Debt service	5,288	3,623,310	3,628,598	1,803,457	-
Grant purposes	5,535,968	-	5,535,968	-	-
Security purposes	16,053,960	-	16,053,960	-	-
Economic purposes	1,076,005	-	1,076,005	-	-
Parks & Recreation purposes	28,006	-	28,006	-	-
Unrestricted	84,271,820	87,173,362	171,445,182	(5,376,172)	39,455
<b>Total Net Position</b>	<b>\$ 659,270,928</b>	<b>\$ 365,209,535</b>	<b>\$ 1,044,480,463</b>	<b>\$ (10,734,578)</b>	<b>\$ 3,843,148</b>

CITY OF VANCOUVER  
STATEMENT OF ACTIVITIES  
For the Year Ended December 31, 2013

	Net (Expended) Revenue and Changes in Net Position				Component Units	
	Primary Government	Business-type Activities	Governmental Activities	Total	Vancouver Downtown Redevelopment Authority	Vancouver Public Facilities District
<b>FUNCTIONS/PROGRAMS</b>						
<b>PRIMARY GOVERNMENT</b>						
Governmental Activities:						
Police	\$ 25,444,616	\$ 8,969,141	\$ 1,701,224	\$ (11,267,240)	\$ -	\$ -
Social services & property	14,317,113	13,191,484	23,310,864	(23,310,864)	-	-
Physical Environment	495,078	1,439,105	(6,336,186)	1,439,105	-	-
Transportation	32,830,407	381,139	270,059	(32,830,407)	-	-
Mental and Physical Health	238,591	332,884	3,138,430	(338,991)	-	-
Culture and Recreation	11,763,341	81,568	214,467	(11,763,341)	-	-
Interest on Long Term Debt	4,905,615	-	-	(4,905,615)	-	-
<b>TOTAL GOVERNMENTAL ACTIVITIES</b>	<b>101,355,683</b>	<b>(3,099,171)</b>	<b>(28,742,266)</b>	<b>(79,127,074)</b>	<b>(79,127,074)</b>	<b>-</b>
Business-type Activities:						
Water/sewer	73,132,524	2,456,772	76,603,177	11,267,240	-	-
Parking	2,461,805	30,866	9,872,906	(815,364)	-	-
Building Inspection	549,830	479,739	318,112	941,716	-	-
Solid Waste	3,056,584	104,674	2,598,320	425,960	-	-
Terminals	971,442	64,895	877,905	(156,450)	-	-
<b>TOTAL BUSINESS-TYPE ACTIVITIES</b>	<b>82,223,927</b>	<b>3,029,171</b>	<b>(8,072,889)</b>	<b>12,019,262</b>	<b>12,019,262</b>	<b>-</b>
<b>TOTAL PRIMARY GOVERNMENT</b>	<b>\$ 224,329,910</b>	<b>\$ 2,930,000</b>	<b>\$ 38,619,166</b>	<b>\$ (67,107,812)</b>	<b>\$ -</b>	<b>\$ -</b>
Component Units:						
Vancouver Downtown Redevelopment Authority	\$ 18,503,359	\$ -	\$ -	\$ -	\$ (18,503,359)	\$ -
Vancouver Public Facilities District	\$ 1,022,588	\$ -	\$ -	\$ -	\$ -	\$ (1,022,588)
<b>TOTAL COMPONENT UNITS</b>	<b>\$ 19,525,947</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (19,525,947)</b>	<b>\$ -</b>
<b>GENERAL REVENUES:</b>						
Property Taxes Levied for General Purposes	\$ 41,990,733	\$ -	\$ -	\$ 41,990,733	\$ -	\$ -
Sales and Use Taxes	29,009,542	-	-	29,009,542	-	-
Utility Taxes	10,321,989	-	-	10,321,989	-	-
Licenses, Permits, Fines and Other Taxes	1,100,000	-	-	1,100,000	-	-
Unrestricted Investment Earnings	401,882	-	-	401,882	-	-
Miscellaneous	530,334	-	-	530,334	-	-
Special Items:						
Loss on liquidation of debt	-	-	-	-	-	-
Contribution	-	-	-	-	-	-
Claims settlement	-	-	-	-	-	-
Impairment of capital assets	-	-	-	-	-	-
Employment term	-	-	-	-	-	-
Transfer from contribution	-	-	-	-	-	-
<b>Total General Revenues, Special Items, Extraordinary Item, and Transfers</b>	<b>83,853,578</b>	<b>(3,881,752)</b>	<b>(1,058,796)</b>	<b>78,923,030</b>	<b>78,923,030</b>	<b>-</b>
Change in Net Position	\$ 19,525,947	\$ -	\$ -	\$ 19,525,947	\$ -	\$ -
Net Position, Beginning, restated prior period information	\$ 1,044,480,463	\$ -	\$ -	\$ 1,044,480,463	\$ -	\$ -
Net Position - Ending	\$ 1,063,996,410	\$ -	\$ -	\$ 1,063,996,410	\$ -	\$ -

**CITY OF VANCOUVER  
BALANCE SHEET  
GOVERNMENTAL FUNDS  
December 31, 2013**

	Major Funds			Other Non-Major Governmental Funds	Total Governmental Funds
	General Fund	Consolidated Fire	Transportation Capital		
<b>ASSETS</b>					
Cash, cash equivalents and pooled investments	\$ 53,828,227	\$ 15,812,053	\$ 1,804,846	\$ 50,951,250	\$ 122,396,376
Cash with fiscal/escrow agent	-	-	2,203,474	204,335	2,407,809
Taxes/assessments	9,812,639	-	114	807,101	10,619,854
Accounts	1,096,007	86,530	-	1,054,690	2,237,432
Interest	94,191	28,969	3,082	66,687	211,109
Notes	-	-	97,393	5,127,661	5,225,054
Due from other funds	194,021	8,926	487,594	101,108	791,649
Interfund loan receivable	876,675	-	-	19,328	895,003
Due from other governmental units	463,529	962,673	745,744	664,741	2,836,687
Capital assets held for resale	228,400	-	-	5,529,135	5,757,535
Prepaid items	-	-	-	7,192	7,192
<b>TOTAL ASSETS</b>	<b>\$ 66,592,689</b>	<b>\$ 16,897,156</b>	<b>\$ 5,342,227</b>	<b>\$ 64,553,628</b>	<b>\$ 153,385,700</b>
<b>LIABILITIES</b>					
Accounts payable	\$ 3,030,911	\$ 321,773	\$ 662,555	\$ 787,063	\$ 4,802,302
Due to other funds	472,188	566	20,000	691,859	1,184,613
Interfund loan payable	-	-	875,674	19,328	895,002
Due to other governmental units	750	-	-	165,557	166,307
Accrued interest payable	-	-	-	41	41
Accrued liabilities	2,816,975	1,020,440	25,031	150,696	4,013,142
Revenues collected in advance	325,602	874,724	-	5,511	1,205,837
Custodial accounts	159,745	3,871	949	12,409,169	12,573,734
Unearned revenue	110,577	-	-	320	110,897
<b>Total liabilities</b>	<b>6,916,748</b>	<b>2,221,374</b>	<b>1,584,209</b>	<b>14,229,544</b>	<b>24,951,875</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>					
Unavailable revenue-property taxes	971,037	-	-	-	971,037
Unavailable revenue-special assessments	-	-	-	99,761	99,761
Unavailable revenue-grant funding	203,079	902,519	606,046	118,946	1,830,590
Unavailable revenue-capital improvements	-	-	-	279,278	279,278
<b>Total deferred inflows of resources</b>	<b>1,174,116</b>	<b>902,519</b>	<b>606,046</b>	<b>497,985</b>	<b>3,180,666</b>
<b>FUND BALANCES</b>					
Nonspendable	228,400	-	97,393	10,663,988	10,989,781
Restricted	241,331	13,773,263	2,203,474	26,125,946	42,344,014
Committed	41,095,993	-	851,105	9,897,934	51,845,032
Assigned	4,148,166	-	-	3,138,231	7,286,397
Unassigned	12,767,935	-	-	-	12,767,935
<b>Total fund balances</b>	<b>58,501,825</b>	<b>13,773,263</b>	<b>3,151,972</b>	<b>49,826,099</b>	<b>125,253,159</b>
<b>TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES</b>	<b>\$ 66,592,689</b>	<b>\$ 16,897,156</b>	<b>\$ 5,342,227</b>	<b>\$ 64,553,628</b>	

Amounts reported for governmental activities in the statement of net position are different because (See Note II also):

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds	611,271,015
Capital Assets Held for Resale used in governmental activities that are not financial resources and therefore are not reported in the funds	44,000
Other long-term assets are not available to pay for current-period expenditures and, therefore are deferred in the funds, or other long-term assets of the City	13,530,721
Internal service funds are used to charge the costs of services to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position	35,635,410
Long-term liabilities that are not due and payable in the current period and are not reported in the funds	(126,463,377)
<b>Net position of governmental activities</b>	<b>\$ 659,270,928</b>

**CITY OF VANCOUVER  
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
GOVERNMENTAL FUNDS  
For the Year ended December 31, 2013**

	Major Funds			Other Non-Major Governmental Funds	Total Governmental Funds
	General Fund	Consolidated Fire	Transportation Capital		
<b>REVENUES</b>					
Property taxes	\$ 41,957,792	\$ 72,239	\$ -	\$ 103,416	\$ 42,133,447
Sales and use taxes	29,059,542	-	-	-	29,059,542
Other taxes	35,902,488	-	130,429	5,786,121	41,819,038
License and permits	687,569	493,648	-	2,472,094	3,653,309
Intergovernmental	5,114,039	3,518,911	3,284,229	8,445,722	20,342,901
Charges for services	14,462,351	7,810,450	425	2,482,719	24,755,945
Fines and forfeits	1,385,112	3,000	100	118,298	1,486,511
Investment earnings	320,021	28,017	15,459	151,785	515,282
Rents and royalties	3,063,080	54,194	-	919,397	4,036,671
Contributions/donations	253,446	86,768	749,772	120,153	1,210,159
Miscellaneous	134,127	312	-	210,140	344,579
<b>Total revenues</b>	<b>132,519,567</b>	<b>12,067,557</b>	<b>4,160,414</b>	<b>20,809,846</b>	<b>169,557,384</b>
<b>EXPENDITURES</b>					
Current					
General government	23,960,585	-	-	524,394	24,484,979
Security/persons & property	40,359,614	30,633,687	-	89,404	71,082,905
Physical environment	484,338	-	-	19,913	504,251
Transportation	744,262	-	2,844,650	9,536,025	13,124,937
Economic environment	4,313,792	-	-	2,119,713	6,433,505
Mental and physical health	338,591	-	-	-	338,591
Culture and recreation	7,467,962	-	-	2,183,598	9,651,560
Capital outlay	230,353	2,472,394	15,436,306	6,416,674	24,563,727
Debt service	-	-	-	-	-
Principal retirement	-	-	-	7,365,941	7,365,941
Interest/fiscal charges	-	-	36,278	4,497,959	4,534,237
<b>Total expenditures</b>	<b>77,927,497</b>	<b>33,106,281</b>	<b>16,317,234</b>	<b>32,753,609</b>	<b>162,104,621</b>
Excess (deficiency) of revenues over (under) expenditures	54,592,070	(21,038,724)	(14,156,820)	(11,943,763)	7,452,763
<b>OTHER FINANCING SOURCES (USES)</b>					
Capital related debt issued	-	-	1,496,000	-	1,496,000
Sale of capital assets	52	17,433	82,285	-	99,770
Transfers in	332,722	22,581,482	10,065,150	24,540,595	57,519,949
Transfers out	(49,851,716)	(359,256)	(19,905)	(18,187,829)	(68,418,706)
<b>Total other financing sources and uses</b>	<b>(49,518,942)</b>	<b>22,239,659</b>	<b>11,623,530</b>	<b>8,352,766</b>	<b>(7,302,987)</b>
<b>EXTRAORDINARY ITEM</b>					
Contract termination	-	-	-	(10,698,998)	(10,698,998)
<b>Net change in fund balances</b>	<b>5,073,128</b>	<b>1,200,935</b>	<b>(2,533,290)</b>	<b>(14,289,993)</b>	<b>(10,549,220)</b>
<b>FUND BALANCES - BEGINNING</b>	<b>50,936,758</b>	<b>12,571,553</b>	<b>5,745,649</b>	<b>64,223,385</b>	<b>133,477,345</b>
Prior period adjustments	2,491,939	775	(60,387)	(107,293)	2,325,034
<b>FUND BALANCES - ENDING</b>	<b>\$ 58,501,825</b>	<b>\$ 13,773,263</b>	<b>\$ 3,151,972</b>	<b>\$ 49,826,099</b>	<b>\$ 125,253,159</b>

**CITY OF VANCOUVER**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**

For the Year Ended December 31, 2013

Amounts reported for governmental activities in the statement of activities are different because:

Net changes in fund balances - total governmental funds:	\$	(10,549,220)
Governmental funds report capital outlays as expenditures. However in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.		4,707,537
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) not reported in governmental funds.		17,983,886
Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.		2,660,261
The issuance of long-term debt provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also governmental funds report the effect of issuance costs, premiums, discounts and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		5,869,941
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds.		777,200
Internal service funds are used by management to charge the costs of equipment, insurance and printing to individual funds. The net revenue of certain activities of internal service funds is reported with governmental activities.		7,693,224
Change in Net Position of Governmental Activities	\$	<u>29,142,829</u>

**CITY OF VANCOUVER**

**GENERAL FUND  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
COMPARED TO BUDGET (GAAP BASIS) AND ACTUAL**

For the Year Ended December 31, 2013

	Budget Amounts		Actual	
	Original 2013-14 Biennium	Final 2013-14 Biennium	Biennium To-Date Thru 12/31/13	Variance Thru 12/31/13
<b>REVENUES</b>				
Property tax	\$ 83,036,027	\$ 83,036,027	\$ 41,957,792	\$ 41,078,235
Sales and use taxes	55,326,783	55,326,783	29,059,542	26,267,241
Other taxes	70,586,038	70,586,038	35,902,488	34,683,550
License and permits	1,951,664	1,951,664	887,569	1,064,095
Intergovernmental	9,906,709	11,547,039	5,114,039	6,433,000
Charges for services	25,876,802	26,021,550	14,462,351	11,558,199
Fines and forfeitures	3,054,280	3,054,280	1,365,112	1,689,168
Investment earnings	933,282	933,282	320,021	613,261
Rents and royalties	2,048,008	2,048,008	3,063,080	(1,015,072)
Contributions/donations	-	102,036	253,446	(151,410)
Miscellaneous	4,726,671	3,655,989	134,127	3,521,862
Total revenues	<u>257,446,264</u>	<u>258,262,696</u>	<u>132,519,567</u>	<u>125,743,129</u>
<b>EXPENDITURES</b>				
Current:				
General government	63,559,858	57,714,258	23,960,585	33,753,673
Judicial	-	-	-	-
Security/persons & property	76,930,036	81,266,614	40,359,614	40,907,000
Physical environment	1,651,120	1,525,578	484,338	1,041,240
Transportation	2,122,645	1,707,369	744,262	963,107
Economic environment	8,679,759	9,467,359	4,313,792	5,153,567
Mental and physical health	753,094	753,094	338,591	414,503
Culture and recreation	14,951,367	15,043,552	7,487,962	7,555,590
Capital outlay	30,000	722,742	238,353	484,389
Total expenditures	<u>168,677,879</u>	<u>168,200,566</u>	<u>77,927,497</u>	<u>90,273,069</u>
Excess (deficiency) of revenues over expenditures	88,768,385	90,062,130	54,592,070	35,470,060
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	600,000	52	599,948
Transfers in	582,712	855,528	332,722	522,806
Transfers out	(83,514,076)	(94,032,100)	(49,851,716)	(44,180,384)
Total other financing sources (uses)	<u>(82,931,364)</u>	<u>(92,576,572)</u>	<u>(49,518,942)</u>	<u>(43,057,630)</u>
Net change in fund balance	<u>5,837,021</u>	<u>(2,514,442)</u>	<u>5,073,128</u>	<u>(7,587,570)</u>
<b>FUND BALANCES - BEGINNING</b>	<u>50,936,650</u>	<u>50,936,650</u>	<u>50,936,650</u>	<u>-</u>
Prior period adjustments	-	-	2,491,939	(2,491,939)
<b>FUND BALANCES - ENDING</b>	<u>\$ 56,773,671</u>	<u>\$ 48,422,208</u>	<u>\$ 58,501,717</u>	<u>\$ (10,079,509)</u>
Adjustment to generally accepted accounting principles (GAAP) basis:				
Riverwest RDA Fund budgeted as separate fund			108	
Fund Balance GAAP basis:			<u>\$ 58,501,825</u>	

**CITY OF VANCOUVER**  
**CONSOLIDATED FIRE FUND**  
**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES**  
**COMPARED TO BUDGET (GAAP BASIS) AND ACTUAL**  
**For the Year Ended December 31, 2013**

	Budget Amounts		Actual	Variance
	Original 2013-14 Biennium	Final 2013-14 Biennium	Biennium To-Date Thru 12/31/13	
<b>REVENUES</b>				
Property taxes	\$ -	\$ -	\$ 72,239	\$ (72,239)
License and permits	565,000	565,000	493,646	71,354
Intergovernmental	18,300,937	21,512,810	3,518,911	17,993,899
Charges for services	178,000	178,000	7,810,450	(7,632,450)
Fines and forfeits	-	-	3,000	(3,000)
Investment earnings	160,000	160,000	28,017	131,983
Rents and royalties	-	-	54,194	(54,194)
Contributions/donations	-	47,593	86,788	(39,195)
Miscellaneous	387,153	387,153	312	386,841
Total revenues	19,591,090	22,850,556	12,067,557	10,782,999
<b>EXPENDITURES</b>				
Current				
Security/persons & property	60,520,942	62,142,961	30,633,887	31,509,074
Capital outlay	2,848,374	4,740,707	2,472,394	2,268,313
Total expenditures	63,369,316	66,883,668	33,106,281	33,777,387
Excess (deficiency) of revenues over (under) expenditures	(43,778,226)	(44,033,112)	(21,038,724)	(22,994,388)
<b>OTHER FINANCING SOURCES (USES)</b>				
Sale of capital assets	-	-	17,433	(17,433)
Transfers in	44,836,893	44,836,893	22,581,482	22,255,411
Transfers out	(707,492)	(707,492)	(359,256)	(348,236)
Total other financing sources and uses	44,129,401	44,129,401	22,239,659	21,889,742
Net change in fund balances	351,175	98,289	1,200,935	(1,104,646)
<b>FUND BALANCES - BEGINNING</b>	12,571,553	12,571,553	12,571,553	-
Prior period adjustments	-	-	775	(775)
<b>FUND BALANCES - ENDING</b>	\$ 12,922,728	\$ 12,669,842	\$ 13,773,263	\$ (1,105,421)

**CITY OF VANCOUVER**  
**STATEMENT OF NET POSITION**  
**PROPRIETARY FUNDS**  
**December 31, 2013**

	Business-Type Activities - Enterprise Funds			(Governmental Activities)
	Water/Sewer Major Fund	Parking Services	Other Non- Major Enterprise Funds	Internal Service Funds
<b>ASSETS</b>				
Current assets				
Cash, cash equivalents and pooled investments	\$ 61,579,594	\$ 1,732,017	\$ 15,470,169	\$ 78,781,789
Restricted cash, cash equivalents and investments	-	-	-	-
Cash and cash equivalents	5,575,844	-	-	5,575,844
Accrued interest receivable	9,438	-	-	9,438
Receivables (net)	-	-	-	-
Accounts	4,492,460	444,687	42,282	4,979,429
Interest	104,900	2,561	26,312	134,183
Due from other funds	521,037	894	18,710	541,441
Interfund loan receivable	9,327	-	-	9,327
Due from other governmental units	91,711	-	310,435	402,146
Inventory	670,271	-	-	670,271
Capital assets held for resale	512,675	-	-	512,675
Prepaid expenses	-	-	-	100,000
Total current assets	73,565,597	2,189,349	15,867,906	91,613,514
Noncurrent assets				
Contract receivable	3,843,358	-	-	3,843,358
Capital assets				
Land and improvements	26,567,942	466,637	484,202	30,520,901
Intangibles - Easements	3,863,343	-	-	3,863,343
Construction in progress	6,100,294	-	129,313	6,234,607
Other improvements	502,697,404	48,165	2,389,325	511,105,874
Buildings	9,141,982	16,964,573	10,872,270	36,968,505
Intangible assets	6,341,534	128,712	1,603,368	10,073,614
Machinery and equipment	23,453,499	625,216	340,606	24,419,321
Accumulated depreciation	(245,636,636)	(10,104,331)	(7,047,095)	(262,833,302)
Capital assets (net)	343,343,747	6,181,697	8,756,952	358,282,793
Total noncurrent assets	347,187,096	6,181,697	8,756,952	362,126,052
<b>TOTAL ASSETS</b>	420,752,693	10,371,046	24,624,858	453,739,566
<b>DEFERRED OUTFLOWS OF RESOURCES</b>				
Deferred charge on refunding	2,133,601	337,849	88,226	2,533,889
Total deferred outflows of resources	2,133,601	337,849	88,226	2,533,889
<b>LIABILITIES</b>				
Current liabilities				
Accounts payable	2,671,709	52,530	464,316	3,188,564
Claims and judgments payable	67,107	-	-	67,107
Environmental remediation	21,000	-	-	21,000
Due to other funds	77,738	1,654	180,189	259,581
Due to other governmental units	63,518	-	-	63,518
Accrued interest payable	212,884	59,048	5,198	277,000
Accrued liabilities	2,167,490	66,104	374,025	2,607,619
Cash and cash equivalents	197,033	4,308	63,967	265,308
Unearned revenues	36,309	7,516	147,403	191,228
Bonds, notes and loans payable	9,095,000	745,000	335,156	10,175,156
Total current liabilities	14,631,673	958,169	1,574,330	17,144,183
Noncurrent liabilities				
Due to other governmental units	258,196	-	-	258,196
Bonds, notes and loans payable	42,234,290	10,561,150	992,729	53,788,169
Claims and judgments	-	-	-	-
Environmental remediation	339,030	-	-	339,030
Accrued employee benefits	255,033	9,350	59,085	323,468
Total noncurrent liabilities	44,286,516	10,610,509	1,048,817	55,925,841
<b>TOTAL LIABILITIES</b>	58,918,189	11,568,678	2,623,147	73,070,224
<b>NET POSITION</b>				
Net investment in capital assets	288,802,833	(3,502,007)	7,300,330	292,401,492
Restricted for capital purposes	1,831,361	-	-	1,831,361
Restricted for Debt	3,523,310	-	-	3,523,310
Unrestricted	69,810,716	2,653,022	14,709,124	87,172,862
<b>TOTAL NET POSITION</b>	\$ 363,968,220	\$ (408,985)	\$ 22,009,454	\$ 385,568,691

**CITY OF VANCOUVER**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**PROPRIETARY FUNDS**  
For the Year Ended December 31, 2013

	Business-Type Activities - Enterprise Funds				(Governmental Activities)
	Major Fund		Other Non-Major Enterprise Funds	Total	Internal Service Funds
	Water/Sewer	Parking Services			
<b>OPERATING REVENUES</b>					
Intergovernmental	\$ 366,407	\$ -	\$ 1,905	\$ 368,312	\$ 66,446
Charges for services	75,088,620	3,317	7,979,108	83,071,045	24,033,696
Fines and forfeitures	632,371	643,237	16,350	1,291,958	-
Rents and royalties	695,583	1,473,713	748,843	2,918,139	5,203,959
Miscellaneous	200,196	25,894	21,565	247,655	2,383
Total operating revenues	<u>76,983,177</u>	<u>2,146,161</u>	<u>8,767,771</u>	<u>87,897,109</u>	<u>29,306,484</u>
<b>OPERATING EXPENSES</b>					
Personnel services	17,290,818	676,361	3,626,016	21,593,195	3,778,511
Supplies and contractual services	18,333,330	389,130	2,073,447	20,795,907	21,826,695
Interfund services	8,285,532	485,955	1,358,484	10,129,971	1,960,658
Intergovernmental payments	16,736,644	17,918	62,731	16,817,293	99,081
Depreciation	12,272,884	864,981	320,338	13,458,203	2,016,189
Total operating expenses	<u>72,919,208</u>	<u>2,434,345</u>	<u>7,441,016</u>	<u>82,794,569</u>	<u>29,681,114</u>
Operating income (loss)	4,063,969	(288,184)	1,326,755	5,102,540	(374,630)
<b>NONOPERATING REVENUES (EXPENSES)</b>					
Investment earnings	288,347	-	27,458	315,805	37,661
State and federal grants	3,450	-	319,112	322,562	-
Interest and fiscal charges	(2,673,088)	(529,880)	(75,461)	(3,278,429)	-
Gain/(Loss) on disposal of capital assets	-	891,965	-	891,965	64,620
Miscellaneous revenue (expense)	114,178	(81)	45,793	159,890	97,913
Total nonoperating revenues (expenses)	<u>(2,267,113)</u>	<u>362,004</u>	<u>319,902</u>	<u>(1,585,207)</u>	<u>200,194</u>
Income (loss) before contributions, transfers and special items	1,796,856	73,820	1,643,657	3,514,333	(174,436)
Capital contributions	9,872,909	-	-	9,872,909	67,660
Transfers in	4,131	1,245,540	129,814	1,379,485	7,800,000
Transfers out	(40,972)	-	(239,757)	(280,729)	-
Special item - Impairment of capital assets	(3,681,752)	-	-	(3,681,752)	-
Change in net position	<u>7,951,172</u>	<u>1,319,360</u>	<u>1,533,714</u>	<u>10,804,246</u>	<u>7,693,224</u>
<b>TOTAL NET POSITION - BEGINNING, restated</b>	<u>356,152,931</u>	<u>(1,494,912)</u>	<u>21,327,519</u>	<u>375,985,538</u>	<u>27,951,214</u>
Prior period adjustments	(116,043)	(672,933)	(791,273)	(1,580,249)	(9,028)
<b>TOTAL NET POSITION - ENDING</b>	<u>\$ 363,988,060</u>	<u>\$ (848,485)</u>	<u>\$ 22,069,960</u>	<u>\$ 385,209,535</u>	<u>\$ 35,635,410</u>

**CITY OF VANCOUVER**  
**STATEMENT OF CASH FLOWS**  
**PROPRIETARY FUNDS**  
For the Year Ended December 31, 2013

Page 1 of 2

	Business-Type Activities - Enterprise Funds				(Governmental Activities)
	Major Fund		Other Non-Major Enterprise Funds	Total	Internal Service Funds
	Water/Sewer	Parking Services			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash received from customers	\$ 76,603,794	\$ 1,894,608	\$ 8,726,661	\$ 87,225,063	\$ 29,278,094
Cash received from other operating activities	200,196	9,284	21,530	231,010	1,838
Cash payments for goods and services	(34,263,064)	(393,152)	(2,598,309)	(37,254,525)	(21,552,977)
Internal activity - between funds	(8,084,917)	(494,819)	(1,472,172)	(10,051,908)	(2,236,237)
Cash payments to employees	(17,257,004)	(640,326)	(3,610,928)	(21,508,258)	(3,931,422)
Net cash provided by operating activities	<u>17,199,005</u>	<u>375,595</u>	<u>1,066,782</u>	<u>18,641,382</u>	<u>1,559,294</u>
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>					
Principal paid on debt	-	(685,000)	-	(685,000)	-
Unrestricted gifts received	114,178	-	45,793	159,971	53,333
Receipt of grant funds	251,515	-	20,388	271,883	-
Payments to other governments	-	(231)	-	(231)	(1,105)
Transfers from other funds	4,131	1,245,540	129,120	1,378,791	7,800,000
Transfers to other funds	(40,972)	-	(239,757)	(280,729)	-
Net cash provided by noncapital financing activities	<u>328,852</u>	<u>560,309</u>	<u>(44,476)</u>	<u>844,685</u>	<u>7,852,228</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>					
Increase in receivables	(29,368)	-	-	(29,368)	-
Principal paid on capital debt	(11,264,434)	(651,889)	(320,420)	(12,236,743)	-
Interest paid on capital debt	(2,741,536)	(504,938)	(76,855)	(3,323,329)	-
Purchase of capital assets	(5,793,856)	-	(708,286)	(6,502,142)	(1,823,561)
Proceeds from sale of capital assets	-	1,255,965	-	1,255,965	141,240
Capital contributions	6,886,761	-	-	6,886,761	(9,873)
Net cash used by capital and related financing activities	<u>(12,942,433)</u>	<u>99,138</u>	<u>(1,105,561)</u>	<u>(13,948,856)</u>	<u>(1,692,194)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>					
Investment earnings (losses)	213,237	(2,596)	10,485	221,126	(13,574)
Issuance of notes receivable	(209,589)	-	-	(209,589)	-
Loans made to others	3,000	-	-	3,000	-
Net cash provided by investing activities	<u>6,648</u>	<u>(2,596)</u>	<u>10,485</u>	<u>14,537</u>	<u>(13,574)</u>
<b>NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<u>4,592,072</u>	<u>1,032,446</u>	<u>(72,770)</u>	<u>5,551,747</u>	<u>7,705,754</u>
<b>CASH AND CASH EQUIVALENTS - BEGINNING</b>	<u>62,563,498</u>	<u>899,571</u>	<u>15,542,939</u>	<u>78,805,978</u>	<u>25,245,119</u>
<b>CASH AND CASH EQUIVALENTS - ENDING</b>	<u>\$ 67,155,538</u>	<u>\$ 1,732,017</u>	<u>\$ 15,470,169</u>	<u>\$ 84,357,723</u>	<u>\$ 32,950,873</u>

CITY OF VANCOUVER  
STATEMENT OF CASH FLOWS  
PROPRIETARY FUNDS  
For the Year Ended December 31, 2013

Page 2 of 2

	Business-Type Activities - Enterprise Funds				(Governmental Activities)
	Major Fund	Parking Services	Other Non-Major Enterprise Funds	Total	Internal Service Funds
	Water/Sewer				
<b>Reconciliation of operating income (loss) to net cash used by operating activities:</b>					
Net operating income (loss)	\$ 4,063,969	\$ (288,184)	\$ 1,326,755	\$ 5,102,540	\$ (374,630)
Adjustments to reconcile net operating income (loss) to net cash provided by operations:					
Depreciation expense	12,272,884	864,981	320,338	13,458,203	2,016,169
(Increase) Decrease in receivables	(188,010)	(241,505)	(6,561)	(437,076)	(72,057)
Increase (Decrease) in deposits	9,823	-	(7,858)	1,965	-
(Increase) Decrease in inventories	22,940	-	-	22,940	(829)
Increase (Decrease) in current payables	783,970	13,895	(411,825)	386,040	19,982
Increase (Decrease) in accrued liabilities	247,132	36,034	15,088	298,254	34,806
(Increase) Decrease in receivables from other funds	-	(644)	(897)	(1,531)	(63,089)
Increase (Decrease) in payables due to other funds	(12,703)	(8,219)	(163,109)	(184,031)	(171,097)
Increase (Decrease) in claims and judgments payable	-	-	-	-	170,039
Increase (Decrease) revenue collected in advance	-	(763)	(5,160)	(5,923)	-
Total adjustments	13,135,036	863,779	(259,973)	13,538,842	1,933,924
Net cash provided by operating activities	\$ 17,199,005	\$ 375,595	\$ 1,066,782	\$ 18,641,382	\$ 1,559,294
<b>Noncash investing, financing and capital activities</b>					
Capital assets donated	\$ 2,986,149	\$ -	\$ -	\$ 2,986,149	\$ 67,660
Net change in fair value of investments	\$ (113,985)	\$ (2,941)	\$ (26,231)	\$ (143,156)	\$ (55,930)
Impairment of capital assets	\$ (3,681,752)	\$ -	\$ -	\$ (3,681,752)	\$ -

CITY OF VANCOUVER  
STATEMENT OF NET POSITION  
FIDUCIARY FUNDS  
December 31, 2013

	Pension Trust Funds	Agency Funds
<b>ASSETS</b>		
Cash, cash equivalents and pooled investments	\$ 6,810,051	\$ 1,450,120
Investments: (at fair value)		
Federal Agency Coupon Securities	2,017,088	-
Receivables:		
Accounts	-	188,868
Interest	31,180	2,465
Due from other governmental units	-	1,800
Prepaid expenses	58,019	-
Property, plant, and equipment (net)	-	585,921
<b>TOTAL ASSETS</b>	<b>8,916,318</b>	<b>2,229,174</b>
<b>LIABILITIES</b>		
Accounts and accrued employee payables	15,396	181,408
Custodial accounts	-	14,330
Due to other governmental units	-	2,033,436
<b>TOTAL LIABILITIES</b>	<b>15,396</b>	<b>2,229,174</b>
<b>NET POSITION</b>		
Held in trust for Pension and OPEB Benefits	\$ 8,900,922	\$ -

**CITY OF VANCOUVER**  
**STATEMENT OF CHANGES IN FIDUCIARY NET POSITION**  
Fiduciary Funds  
For The Year Ended December 31, 2013

	Pension Trust Funds
<b>Additions:</b>	
Employer Contributions	
For pension benefits	\$ 1,256,490
For postemployment healthcare benefits	1,579,510
Other Sources	173,307
Total Contributions	3,009,307
Investment Income	
Interest earnings	32,729
Total Investment Income	32,729
Total Additions	3,042,036
<b>Deductions:</b>	
Pension benefits	675,927
Healthcare premium subsidies	1,579,510
Administrative expense	86,372
Total Deductions	2,341,809
Change in fiduciary net position	700,227
Net position - beginning	8,200,695
Net position - ending	\$ 8,900,922

**NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the City of Vancouver (the City) conform to generally accepted accounting principles as applied to City governments. The following is a summary of the more significant policies:

**A. REPORTING ENTITY**

The City of Vancouver was incorporated January 23, 1857. The City operates under a Council-Manager form of government and provides services per its charter adopted February 10, 1952, as last amended November 3, 2009.

The Comprehensive Annual Financial Report of the City of Vancouver includes the primary government and its component units, entities for which the City is considered to be financially accountable. The discretely presented component units are reported in a separate column in the government-wide financial statements to emphasize that they are legally separate from the primary government.

Discretely Presented Component Units:

The Vancouver Public Facilities District (PFD) is a special purpose government established to participate in the development of the Hotel/Convention Center in downtown Vancouver. The PFD board is comprised of five (5) members appointed by the City Council of Vancouver. The City is able to impose its will on the district; however, PFD's services do not exclusively or almost exclusively benefit the City of Vancouver. Therefore, financial statements are discretely presented as a business-type activity in the City's annual financial report.

The Downtown Redevelopment Authority (DRA) is a special purpose government established in 1997 to plan, design, finance, acquire, construct, equip, own, maintain, operate, repair, remodel, expand, and promote the Vancouver Convention Center and Hotel Project. The DRA Board is composed of seven (7) members who are appointed by the City Council of Vancouver to four year terms. The City is able to impose its will on the authority; however, the DRA's services do not exclusively or almost exclusively benefit the City of Vancouver. Therefore, financial statements are discretely presented as a business-type activity in the City's annual financial report.

On February 27, 2006, the Vancouver City Council passed Ordinance M-3739 creating the City Center Redevelopment Authority (CCRA). CCRA is chartered with facilitating the redevelopment of property thereby promoting economic growth and urban livability within the Vancouver City Center Vision plan area. The CCRA will complement the work of the Downtown Redevelopment Authority (DRA) which is limited by indenture for construction and operation of the Hotel and Convention Center project. The CCRA is an independent legal entity, and its financial activities will be reported as a discretely presented component unit of the City; however, there was no financial information to report for fiscal year ending December 31, 2013.

Unless noted otherwise in this report, the accounting policies of the component units are consistent with those described for the primary government. PFD and DRA issue separate financial statements which can be obtained from the City of Vancouver, Financial and Management Services, PO Box 1995, Vancouver, WA 98668-1995, or electronically by contacting Christine Smith, Accounting Manager, at christine.smith@cityofvancouver.us.

**B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

Government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the non-fiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment; and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Fund financial statements are separate financial statements provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

### C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. Basis relates to the timing of the measurements made, regardless of the measurement focus applied.

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Agency funds only report assets and liabilities, using the accrual basis of accounting to recognize receivables and payables.

Governmental fund financial statements report the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. The City considers property taxes available if they are collected within 60 days after year end. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Property taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Consolidated Fire Fund* accounts for money received and the expenditures made in providing fire services to the combined City and Fire District 5 service area. The significant resources accounted for in this fund are intergovernmental revenue from Fire District 5, charges for services, licenses and permits and an operating transfer from the City's General Fund.

The *Transportation Capital fund* was established to account for all capital projects in the transportation department. The significant resources accounted for in this fund are grants and developer contributions and operating transfers from bond proceeds or other special revenue sources.

The City reports the following major proprietary funds:

The *Water/Sewer Fund* accounts for the activities of the City's utility. Revenues are received from water and sewer services provided. Expenses are comprised of maintenance and extensions of drainage, water and sewer service facilities, operating a water supply system, maintaining sewer treatment plants and operating a water drainage system. This fund also encompasses the accounting for revenue bonds outstanding, the funds available for redemption of bonds, cumulative reserve and construction funds.

The *Parking Services fund* accounts for revenues received from operations of City owned or operated public parking spaces. Expenses are directly related to the operations and maintenance of those facilities.

Additionally, the City reports the following fund types:

*Debt service funds* account for the accumulation of resources for and payments of general long-term debt principal and interest, except those required to be accounted for in another fund.

*Special revenue funds* account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditures for specified purposes.

*Capital project funds* account for the acquisition or development of capital facilities for governmental activities. Their major sources of revenues are from proceeds from general obligation bonds, grants from other agencies and contributions from other funds.

*Internal service funds* account for services provided to other departments or agencies of the government, or to other governments on a cost reimbursement basis.

The *Trust funds* account for the activities of the Police and Firemen's Pension funds, which accumulate resources for pension benefit payments to qualified public safety employees.

*Agency funds* represent assets held in a trustee or agency capacity for others and do not report results of operations.

The City now follows the standards set by GASB Statement No. 62 Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements.

As a general rule the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water/Sewer enterprise fund, of the non-major enterprise funds, and of the City's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, then unrestricted resources as they are needed.

### D. ASSETS, LIABILITIES, AND NET POSITION OR EQUITY

#### 1. Cash and Cash Equivalents

The City's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition. Cash resources of individual funds are invested directly into government securities with interest accruing for the benefit of the specific fund. This policy covers all funds operated by the City. Cash resources required for immediate reasons (within the next month) are invested to the extent possible in short-term investments such as money market/Washington State Local Government Investment Pool (LGIP) accounts with interest accruing to the benefit of each individual fund based on the monthly average cash balance of each fund.

Statutes authorize the City to invest in obligations of the U.S. Treasury, U.S. Agencies, and instrumentalities, banker's acceptances, repurchase agreements, and the state treasurer's investment pool. The City is also authorized to enter into reverse repurchase agreements, but did not participate in these investments during 2013. The Pension Trust Fund is also authorized to invest in corporate bonds rated "A" or better by Standard & Poor's Corporation, or "A" or better by Moody's Bond Ratings. Since the City maintains an internal investment pool, regulatory oversight is performed by the CFO, the Treasurer, and the Treasury accountant. Since the City is a governmental unit, at this point, no other type of regulatory oversight is required.

Investments for the City, as well as for its component units, are reported at fair value. The State Treasurer's Investment Pool operates in accordance with appropriate state laws and regulations. The reported value of the pool is the same as the fair value of the pool shares. As of December 31, 2013, the City had \$98,888,379 in the Washington State local investment pool and \$46,684,594 in the Clark County Local Government Investment Pool, which were both classified as cash equivalents. Interest on these investments are prorated to the various funds.

For purposes of the statement of cash flows, the City considers the assets within the state and local government investment pools and all highly liquid investments with a maturity of three months or less to be cash equivalents.

#### 2. Amounts Due to and from Other Funds and Governments, Interfund Loans and Advances Receivable

Activities between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "interfund loan payable" (for the current portion of interfund loans) or "advances to/from other funds" (for the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." A separate schedule of interfund receivable and payables is furnished in Note IV.C.

Advances between funds, as reported in the fund financial statements, are offset by a fund balance reserve account in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

All trade accounts receivable are shown net of an allowance for uncollectible accounts.



The Clark County Treasurer acts as an agent to collect property taxes levied in the county for all taxing authorities. Taxes are levied annually before December 15, and become a lien as of January 1, on property value listed as of the prior May 31. Assessed values are established by the Clark County Assessor at 100 percent of fair market value. A revaluation of all property is required every six years.

Taxes are due in two equal installments on April 30 and October 31. The Clark County Treasurer remits collections monthly to the appropriate district. Property taxes are recorded as a receivable and revenue in the period for which they are levied. Property taxes collected in advance of the fiscal year to which they apply are recorded as deferred inflows and recognized as revenue of the period to which they apply. No allowance for uncollectible taxes receivable is established because delinquent taxes are considered fully collectible and in the event of nonpayment, create a lien against the associated property. Prior year tax levies were recorded using the same principle as discussed previously, and delinquent taxes are evaluated annually. Taxes receivable also contains related interest and penalties. See Note V. E for more discussion.

Accrued interest receivable consists of amounts earned on investments, notes and contracts at the end of the year.

Special assessments are recorded when levied. Special assessments receivable consists of current and delinquent assessments, related interest, and penalties. Deferred inflow for special assessments consists of unbilled special assessments that are liens against the property benefited.

Customer accounts receivable consists of amounts owed from private individuals or organizations for goods and services including amounts owed for which billings have not been prepared. Notes and contracts receivable consists of amounts owed on open account from private individuals or organizations for goods and services rendered.

### 3. Inventories and prepaid items

The inventory carried by the Water/Sewer Fund is valued at average cost. A cycle count protocol is used to verify inventory amounts throughout the year and at year end.

Inventories of governmental funds are recorded as expenditures when purchased rather than when consumed.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

### 4. Restricted assets

These accounts contain resources for construction and debt service in enterprise funds. Certain proceeds of the enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because they may be maintained in separate bank accounts and their use is limited by applicable bond covenants. The restricted assets of the enterprise funds consists of \$5,575,944 which is cash and investments held for debt service.

The current portion of related liabilities is shown as Payables from Restricted Assets. Specific debt service reserve requirements are described in Note IV.E.3.

### 5. Capital assets

Capital assets are generally considered property, plant, and equipment owned by the City costing \$10,000 or more, and having an estimated useful life of 4 years or more. Additionally, new infrastructure construction (e.g. roads, bridges, sidewalks, etc.) of \$100,000 or more is also reported as capital. Assets are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Such assets are recorded at historical cost or estimated historical cost if the actual cost is not available. Donated capital assets are recorded at estimated fair market value at the date of donation.

Costs for additions or improvements to capital assets are capitalized when they increase the effectiveness or efficiency of the asset.

The cost for normal maintenance and repairs are not capitalized.

Major outlays for capital assets and improvements are recorded in Construction in Progress as they are constructed, and capitalized upon completion. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Assets are depreciated using the straight line method over the following estimated useful lives:

Asset Category	Useful Life
Buildings	40
Infrastructure	15-40
Structures	20
Leasehold Improvements	5
Utility Improvements	5-60

Other Improvements	5-30
Rolling Stock	5-15
Information Tech Equipment	4
Equipment	5-15
Software (Intangibles)	5

The City has acquired certain assets with funding provided by federal financial assistance programs. Depending on the terms of the agreements involved, the federal government could retain an equity interest in these assets. However, the City has sufficient legal interest to accomplish the purposes for which the assets were acquired, and has included such assets within the applicable column in the statement of net position.

Easements with indefinite lives are considered non-depreciable assets. Other intangible assets with limited useful lives will be depreciated.

### 6. Compensated absences

City employees can accumulate a certain amount of earned but unused vacation and sick leave benefits. All vacation pay is accrued when incurred in the government-wide, proprietary and fiduciary fund financial statements. The City also reports a liability for sick leave accrual earned by certain employees. See Note IV. E.2, for more information.

### 7. Long-term obligations

Long-term debt and other long-term obligations are reported as liabilities in all statements other than those statements prepared on the modified accrual basis of accounting (the governmental fund statements). Bond premiums and discounts, are amortized over the life of the bonds. Bonds payable are reported net of the applicable bond premium or discount.

In the fund financial statements, governmental fund types recognize bond premium and discounts, as well as bond issuance costs, during the current period as other financing sources or uses. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures. See Note IV.E for more detail.

### 8. Unearned revenues

This includes amounts recognized as receivables but not revenues in governmental funds because the revenue recognition criteria have not been met.

### 9. Use of estimates

These financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America. Generally accepted accounting principles (GAAP), requires management to make estimates and assumptions that affect the amounts reported in the financial statements. Actual results could differ from those estimates and assumptions.

### 10. Net position and fund balances

In the financial statements, assets in excess of liabilities are presented in one of two ways depending on the measurement focus of the statement.

On the *Statement of Net Position* for government-wide reporting and for the proprietary funds and on the fiduciary funds' *Statement of Fiduciary Net Position*, net position is segregated into three categories: net investment in capital assets; restricted net position; and unrestricted net position.

**Net investment in capital assets** represents total capital assets less accumulated depreciation less debt directly related to capital assets less unspent bond proceeds.

**Restricted net position** is that component whose use is *not* subject solely to the government's own discretion. Restrictions may be placed on net position by an external third party that provided the resources, by laws or regulations of other governments, by enabling legislation, by endowment agreements, or by the nature of the asset. Unspent bond proceeds for capital projects are used in the calculation of restricted net position.

**Unrestricted surplus (deficit)** net position represents amounts not included in other categories.

On the *Balance Sheet – Governmental Funds*, assets in excess of liabilities are reported as fund balances and are segregated into separate classifications indicating the extent to which the City is bound to honor constraints on the specific purposes for which those funds can be spent.

Fund balance is reported as **Nonspendable** when the resources cannot be spent because they are either in a nonspendable form or are legally or contractually required to be maintained intact. Resources in nonspendable form include inventories and prepaid items.

Fund balance is reported as **Restricted** when the constraints placed on the use of resources are either: (a) externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted resources are available for use, the City's policy is to use restricted resources first, and then unrestricted resources, as they are needed.

Fund balance is reported as **Committed** for amounts that can be used only for specific purposes as determined by a formal action of the City Council, the City's highest level of decision-making authority. City Council can, by adoption of an ordinance or resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance or resolution remains in place until a similar action is taken (the adoption of another ordinance or resolution) to remove or revise the limitation.

Resources that are constrained by the City's intent to use them for a specific purpose, but are neither restricted nor committed, are reported as **Assigned** fund balance. The City has not established a policy regarding the assignment of funds, so this category of fund balance represents the residual amounts not otherwise reported as non-spendable, restricted, or committed in governmental funds outside of the General Fund.

**Unassigned** fund balance is the residual classification for the General Fund. This classification represents fund balance that is not otherwise reported as non-spendable, restricted, or committed within the General Fund. This classification is also used to report any negative fund balance amounts in other governmental funds.

When expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used, the City intends to reduce committed amounts first, followed by assigned amounts, and then unassigned amounts. See more detail in Note IV.H.

#### **E. ADOPTION OF NEW GASB PRONOUNCEMENTS**

For the fiscal year ended December 31, 2013, the City implemented the following GASB Pronouncements

GASB Statement No. 61 *The Financial Reporting Entity: Omnibus—an amendment of GASB Statements No. 14 and No. 34*

Issued November 2010, the objective of this statement is to improve financial reporting for a governmental financial reporting entity. The requirements of GASB Statements No. 14 and No. 34 were amended to better meet user needs and to address reporting entity issues that have arisen since the issuance of those statements. There is no material impact to the City for implementing the standard.

GASB Statement No. 65 *Items Previously Reported as Assets and Liabilities*

Issued in March 2012, this statement establishes accounting and financial reporting standards that reclassify, as deferred outflows of resources or deferred inflows of resources, certain items that were previously reported as assets and liabilities and recognizes, as outflows of resources or inflows of resources, certain items that were previously reported as assets and liabilities. The deferred inflows and outflows of resources are reflected in the financial statement presentation.

The City restated the beginning net position of the Statement of Activities, for the write-off of bond issuance costs, as follows:

Governmental Activities	(\$ 944,021)
Business-Type Activities	(\$ 786,729)
Vancouver Downtown Redevelopment Authority, a component unit	(\$4,213,153)

The City restated the beginning net position of the Statement of Revenues, Expenses and Changes in Net Position, for the write-off of bond issuance costs, as follows:

Water/Sewer	(\$835,153)
Parking	(\$130,583)
Other Non-major Enterprise Funds	(\$ 20,993)

GASB Statement No. 66 *Technical Corrections—2012—an amendment of GASB Statements No. 10 and No. 62*

Issued in March 2012, the objective of this statement is to improve accounting and financial reporting for a governmental financial reporting entity resolving conflicting guidance that resulted from the issuance of two pronouncements. There is no material impact to the City for implementing the standard.

#### **F. FUTURE ADOPTION OF GASB PRONOUNCEMENTS**

The following GASB pronouncements have been issued, but are not yet effective at December 31, 2013:

- GASB Statement No. 67 *Financial Reporting for Pension Plans—an amendment of GASB Statement No. 25*
- GASB Statement No. 68 *Accounting and Financial Reporting for Pensions—an amendment of GASB Statement No. 27*
- GASB Statement No. 69 *Government Combinations and Disposals of Government Operations*
- GASB Statement No. 70 *Accounting and Financial Reporting for Nonexchange Financial Guarantees*
- GASB Statement No. 71 *Pension Transition for Contributions Made Subsequent to the Measurement Date – an amendment of GASB Statement No. 68*

The City of Vancouver will implement the new GASB pronouncements in the fiscal year no later than the required effective date. The City has not yet determined if the above listed new GASB pronouncements will have a significant financial impact to the City or in issuing its financial statements.

## NOTE II. RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

### A. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND BALANCE SHEET AND THE GOVERNMENT-WIDE STATEMENT OF NET POSITION

The governmental fund balance sheet includes reconciliation between *fund balances—total governmental funds* and *net position—governmental activities* as reported in the government-wide statement of net position. One element of that reconciliation explains that "long-term liabilities, including bonds payable, are not due and payable in the current period and therefore are not reported in the funds." The details of this difference are as follows:

Bonds Payable	\$ 93,479,010
Less: Deferred charge on refunding (to be amortized as interest expense)	(2,143,047)
Less: Issuance discount (to be amortized as interest expense)	(16,028)
Plus: Issuance premium (to be amortized as interest income)	3,341,406
Accrued interest payable	418,181
Government loans	6,933,118
Special assessment debt	6,326
Net OPEB obligation	5,990,931
Compensated absences for non-Internal Service Funds	6,937,501
Impact fee credits	11,515,979
Net adjustment to reduce fund balance-total government funds to arrive at net position-governmental activities	\$ 126,463,377

Another element of that reconciliation explains that "other long-term assets are not available to pay current-period expenditures and, therefore, are deferred in the funds, or other long-term assets of the City." The details of this difference are as follows:

Earned but unavailable revenues	\$ 3,180,666
Investments in joint ventures	3,557,978
Net pension asset	6,792,077
Net adjustment to increase fund balance - total governmental funds to arrive at net position - governmental activities	\$ 13,530,721

### B. EXPLANATION OF CERTAIN DIFFERENCES BETWEEN THE GOVERNMENTAL FUND STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES AND THE GOVERNMENT-WIDE STATEMENT OF ACTIVITIES

The governmental fund statement of revenues, expenditures, and changes in fund balances includes reconciliation between *net changes in fund balances—total governmental funds* and *changes in net position of governmental activities* as reported in the government-wide statement of activities. One element of that reconciliation explains that "Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense." The details of this difference are as follows:

Capital outlay	\$ 24,542,969
Depreciation expense	(19,835,432)
Net adjustment to decrease net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ 4,707,537

Another element of that reconciliation states that "Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds." The details of this difference are as follows:

Earned Taxes	\$ (142,714)
Earned Special Assessments	82,414
Earned Revenue considered unavailable at fund level	770,204
Miscellaneous Revenues related to Joint Venture	1,548,719
Contributions related to Impact Fee Credits	421,638

Net adjustment to increase net changes in fund balances - total governmental funds to arrive at changes in net position of governmental activities	\$ 2,660,261
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Another element of that reconciliation states that "The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities." The details of this difference are as follows:

Debt issued or incurred	\$ (1,496,000)
Principal repayments:	
General obligation debt	7,245,470
Governmental loans	116,471
Special assessment debt	3,000
Net adjustment to decrease net changes in fund balance-total governmental funds to arrive at changes in net position of governmental activities	\$ 5,869,941

Another element of that reconciliation states that "Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds." The details are as follows:

Compensated absences	\$ 848,828
Pension and OPEB cost	(100,428)
Accrued interest	(47,359)
Amortization of deferred amount on refunding	(333,570)
Amortization of bond discounts/premiums	409,727
Net adjustment to increase net changes in fund balances—total governmental funds to arrive at changes in net position of governmental activities	\$ 777,200

### NOTE III. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

#### A. BUDGETARY INFORMATION

The City prepares a biennial budget for all funds in accordance with the Municipal Code 35.33 of the Revised Code of Washington (RCW) that is on a basis consistent with accounting principles generally accepted in the United States of America. All funds except custodial agency funds are budgeted to the fund level. Biennially appropriated budgets are adopted for all funds and lapse at the end of each biennium. However, some of the Special Revenue and Capital funds may carry forward budgeted amounts beyond the biennium for completion of certain projects.

Budgets are adopted at the level of the fund, except in the general fund, where expenditures may not exceed appropriations at the function level and the budgets constitute the legal authority for expenditures at that level.

Budget amounts shown in the basic financial statements include the original budget amounts and all appropriation transfers and adjustments approved by the City Manager or City Council, as required. The City Manager or his designee is authorized as the chief executive officer to approve intra-fund budget transfers from one department to another or between line items of the same department. Only the City Council has the authority to increase a given fund's biennial budget. This is executed by City ordinance.

Year 2013 is the first year of the 2013-2014 Biennium.

Amending the budget increases to total budget expenditures of the City that affect the number of authorized employee positions or salary ranges must be approved by City Council. When it is determined that it is in the best interest of the City to increase the appropriation for a particular fund or department within general fund, it may do so by resolution approved by one more than the majority after holding public hearings.

The calendar below outlines the general time frame followed to prepare, review and adopt 2013-2014 Biennial Budget.

##### January-March 2012

- Completed a Community Survey – a statistically valid random sample survey of residents.

##### April-June 2012

- Prepared the preliminary revenue and expenditure forecast for 2013-2018.
- Identified the direction of the budget process and outlined specific guidelines for departmental submission.
- The budget direction anticipated the need to take further budget reductions.
- Utilized a variation of the Budgeting by Priorities approach to prioritize all city programs.
- Utilized a large scale community involvement program to provide an educational opportunity and to solicit input on prioritization of City services and City's Strategic Commitments.
- Utilized community input in preparation of the budget reduction proposals city-wide. The 2013-2014 budgeting process utilized a collaborative process that took into account program prioritization city-wide and focused on service level reductions in lower priority programs.

##### July-September 2012

- Reviewed the departmental proposals and prepared budget recommendations for the City Manager.
- Held televised workshops with City Council to review:
  - The budget process and provided a budget reductions overview.
  - The 2013-2018 revenue and expenditure forecast.
  - Input from the public on priority of City services and programs.

##### October-November 2012

- The City Manager's Preliminary Recommended budget was published for public and Council review.
- Filed the City's Preliminary Budget with the City Clerk and made copies available to the public.
- Presented the Preliminary Recommended Budget to City Council in televised workshop sessions and provided Council members with detailed information on the proposed budget.
- A public hearing on the Recommended Budget and related ordinances for fee increases was held on November 1st of 2012.

The final budget as adopted is published within the first three months of the new budget year. The City of Vancouver Biennial Budget is distributed to various agencies such as neighborhood associations and the Chamber of Commerce, and is made available to all interested citizens in paper format and on the Web.

State statutes provide for a mid-biennial review and modification of the biennial budget to allow flexibility for addressing issues unanticipated during the budget process. Modifications to the original adopted budget are proposed by departments and reviewed by the Budget Office staff in conjunction with the City Manager and his/her management team. Adoption by the City Council requires a public hearing. There are usually two supplemental appropriations during any fiscal year. These procedures are in accordance with RCW's.

#### B. EXCESS OF EXPENDITURES OVER APPROPRIATIONS

The City has not excess of expenditures over appropriations as of December 31, 2013.

#### C. DEFICIT NET POSITION/NET FUND BALANCE

At December 31, 2013, the Parking Services fund had a deficit in the fund net position of \$848,485. The Parking Services fund accounts for operations of City owned or operated public parking spaces. Depreciation expense (a non-cash item) for the period ending December 31, 2013 was \$864,981. During 2013, one parking garage was sold and certain debt amounts were repaid. The City continues to make efforts to increase collection efforts by seeking judgments from delinquent payers. In addition, the City notifies the Department of Licensing of repeat offenders ("scofflaw" accounts with three or more unpaid citations). Those affected will be unable to renew their vehicle registration without payment in full.

At December 31, 2013, Vancouver Downtown Redevelopment Authority (DRA), a component unit of the City, had a deficit in the fund net position of \$19,734,578. The DRA activities involve the operation of a hotel and convention center in the City's central downtown area. This is a cash flow based project and the negative net position balance is primarily attributed to accumulated depreciation and accumulated amortization of deferred charges, both of which are non-cash items. Additionally, the economic environment has had a negative impact on the convention and lodging business since the beginning of the great recession, and this is also reflected in the net position change. Deep cost-cutting measures have been put in place. The Board and the management of the DRA as well as the project monitor activities monthly. A series of revenue generating guidelines and on-going expense reductions have been implemented.

#### NOTE IV. DETAILED NOTES ON ALL FUNDS

##### A. DEPOSITS AND INVESTMENTS

The City maintains a cash and investment pool that is available for use by all funds. Cash and investments are presented on the balance sheet in the basic financial statements at fair value or amortized cost, which approximates fair value, in accordance with GASB Statement No. 31, "Accounting and Financial Reporting for Certain Investments and for External Investment Pools."

Activities undertaken by the pool on behalf of the proprietary funds are not part of the operating, capital, investing, or financing activities of the proprietary funds, and details of these transactions are not reported in the Statement of Cash Flows. In general, interest earned from the pooled investments is allocated to each fund based on the average earnings and daily cash balance of each fund.

A reconciliation of cash, cash equivalents (including pooled investments) and investments as shown in the government-wide and fund financial statements is as follows:

<u>Notes</u>	
Investments	\$ 250,480,522
Deposits	(252,861)
Deposits w/fiscal agent, escrow, trust	9,418,489
Total	<u>\$ 259,646,150</u>
<u>Financial Statements</u>	
Cash and cash equivalents	\$ 239,704,973
Cash and cash equivalents – component units	214,332
Cash with fiscal agent/trustee	2,407,809
Cash with fiscal agent/trustee – component units	7,041,797
Fiduciary cash	8,260,171
Fiduciary investments	2,017,068
Total	<u>\$ 259,646,150</u>

##### 1. Deposits

At year-end, the City's carrying amount of deposits was negative (\$252,861) and bank balance was positive \$2,567,534. The cash balance in the general ledger overall was negative at the end of the year due to unplanned expenditures being posted, however the balance at the bank was positive due to outstanding unredeemed checks. The Federal Deposit Insurance Corporation (FDIC) provides unlimited insurance for the City's non-interest bearing deposits and up to \$250,000 insurance on interest bearing deposit and investments through December 31, 2013. All deposits and bank balances not covered by FDIC are covered under the State of Washington Public Deposit Protection Commission Act of 1969. As of June 30, 2009, the State of Washington Public Deposit Protection Commission Act of 1969 was amended to require all public depositories within the State of Washington to fully collateralize their uninsured public deposits at 100%.

##### 2. Investments

The City maintains an Internal Investment Pool. The Pool has an average maturity of approximately one year. Some funds are invested for the benefit of the respective fund. Remaining monies are aggregated in a residual account, and invested in the pool for the benefit of all funds. As required by state law, all investments of the City funds are obligations of the U.S. Government, U.S. agency issues, the State Treasurer's Investment Pool, or the Clark County Investment Pool. Regulatory oversight is performed by the CFO, the Treasurer, and the Treasury accountant. Because we are a government, at this point, we do not need any other type of regulatory oversight.

As of December 31, 2013 the fair value of the City's Investment portfolio was \$250,480,522 of which \$2,017,067 was invested on behalf of the Firemen's Pension Fund, and \$248,463,455 was invested in the City's Internal Investment Pool for the benefit of all funds. Investments of pension funds are not subject to the preceding limitations under state law.

As of December 31, 2013, the City had the following investments:

Investment Type	Fair Value (in thousands)	Weighted Average Maturity (Years)
Federal Agency Coupon Securities	\$ 80,129	0.54
Corporate Bond	1,015	0.65
Municipal Bonds	21,763	0.61
Washington State Investment Pool	98,888	0.11
Clark County Investment Pool	48,685	0.25
Total Fair Value	<u>\$ 250,480</u>	
Portfolio Weighted Average Maturity		0.92

\* Fair value of pooled investments does not include adjustments made for accrued interest distributed to pooled participants.

**Interest Rate Risk:** In accordance with its investment policy, the City manages its exposure to declines in fair values by keeping the average maturity of its investment portfolio less than 2 years.

**Credit Risk:** Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations. The Washington State Investment Pool, a 2a7-like pool, is unrated. The Clark County Investment Pool is also an unrated fund and has oversight by the Clark County Finance Committee.

To limit risk, Washington State law and the City of Vancouver's investment policy limits the amount of the portfolio invested in commercial paper, banker's acceptances, and corporate bonds. It is the City's policy to limit its credit risk by only investing in commercial paper or banker's acceptances with a credit rating of A1 or P1, and investing in corporate bonds for the pension fund, with a credit rating of "A" or better (or equivalent) by nationally recognized statistical rating organizations. The ratings of debt securities as of December 31, 2013 are:

Fannie Mae (Federal National Mortgage Association)	Aaa
Freddie Mac (Federal Home Loan Mortgage Corporation)	Aaa
Federal Home Loan Bank	Aaa
Federal Farm Credit Bank	Aaa

**Concentration of credit risk:** Concentration risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer. The City places limits on the amount it may invest in any one issuer depending on the security type of the investment. At the end of 2013, the City's portfolio had the following concentration of securities in it: 6.0% of Federal Home Loan Bank, 11.5% of Federal National Mortgage Association, 4.0% of Federal Farm Credit Bank, and 10.6% of Federal Home Loan Mortgage Corporation. The City has several investments in government-sponsored enterprises which are not explicitly backed by the federal government. However, the federal government has provided significant support by increasing its investments in Federal National Mortgage Association and Federal Home Loan Mortgage Corporation and stated they would not allow these enterprises to fail.

## B. CAPITAL ASSETS

A summary of capital asset activity for the year ended December 31, 2013 is as follows:

	Restated Beginning Balance 01/01/13	Increases	Decreases	Ending Balance 12/31/13
<b>Governmental activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 63,464,008	\$ 2,113,337	\$ 182,101	\$ 65,395,154
Intangible - Easements	8,048,560	19,539	-	8,068,105
Construction in progress	48,003,423	37,511,752	31,814,225	51,700,950
Total capital assets, not being depreciated	117,515,997	39,644,638	31,996,416	125,164,219
Capital assets, being depreciated/depleted:				
Cemetery land	1,101,047	-	-	1,101,047
Buildings	117,439,355	24,815	-	117,464,170
Machinery and equipment	48,865,781	3,180,035	1,031,630	50,113,986
Infrastructure	546,885,461	32,725,901	-	579,611,362
Intangible	7,333,388	1,000,222	-	8,333,610
Total capital assets being depreciated/depleted	721,625,032	36,930,973	1,931,830	756,624,175
Less accumulated depreciation for:				
Cemetery land	718,653	1,615	-	720,268
Buildings	28,083,222	3,041,420	-	31,124,642
Machinery and equipment	34,791,031	3,353,830	1,745,637	36,399,024
Infrastructure	174,418,141	15,321,605	-	189,739,746
Intangible	6,713,022	133,131	-	6,846,153
Total accumulated depreciation	244,704,089	21,851,601	1,745,637	264,099,833
Total capital assets, being depreciated, net	476,920,963	15,079,372	185,993	491,814,342
<b>Governmental activities capital assets, net</b>	<b>\$ 594,436,960</b>	<b>\$ 54,724,010</b>	<b>\$ 32,182,409</b>	<b>\$ 616,978,561</b>
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land	\$ 30,146,794	\$ 738,006	\$ 363,999	\$ 30,520,801
Intangible - Easements	2,348,345	1,536,998	-	3,885,343
Construction in progress	12,209,588	5,478,643	11,453,624	6,234,607
Total capital assets, not being depreciated	44,704,727	7,753,647	11,817,623	40,638,751
Capital assets, being depreciated:				
Buildings and system	39,017,604	-	2,019,099	36,998,505
Infrastructure	502,903,915	8,201,959	-	511,105,874
Machinery and equipment	24,820,853	102,112	503,844	24,419,321
Intangible	9,175,273	898,341	-	10,073,614
Total capital assets, being depreciated	575,917,645	9,282,412	2,582,743	582,627,314
Less accumulated depreciation for:				
Buildings and system	19,588,275	1,313,232	2,019,098	18,880,409
Infrastructure	202,491,878	11,060,815	-	213,552,693
Machinery and equipment	21,152,640	972,417	563,645	21,561,412
Intangible	8,877,109	111,739	-	8,988,848
Total accumulated depreciation	252,107,902	13,458,203	2,582,743	262,963,362
Total capital assets, being depreciated, net	323,809,743	(4,165,791)	-	319,643,952
<b>Business-type activities capital assets, net</b>	<b>\$ 368,512,470</b>	<b>\$ 3,587,856</b>	<b>\$ 11,817,623</b>	<b>\$ 380,262,703</b>

The beginning balance of the Governmental and Business-type activities were restated as described in Note VI. Prior Period Adjustments. The Governmental Construction in progress at December 31, 2012, was reported as \$45,961,147 and restated at January 1, 2013, to \$46,003,423. The Governmental Machinery and Equipment at December 31, 2012 was reported as \$49,108,387 and was restated at January 1, 2013, to \$48,865,781. The Governmental accumulated depreciation at December 31, 2012 for Cemetery Land, was \$717,486 and was restated at January 1, 2013 to \$718,653 and for Machinery and Equipment was reported as \$35,052,046 and was restated at January 1, 2013 to \$34,791,031.

The Business-type Construction in progress at December 31, 2012 was reported as \$12,420,418. This amount has been restated to \$12,209,588 as of January 1, 2013, which reflects a decrease of \$210,830. In addition, Construction in progress recorded an impairment of \$3,681,752, which has been included in the \$11,453,624 decreases column. The Business-type accumulated depreciation for Buildings and Systems at December 31, 2012, was reported at \$18,930,068 and restated at January 1, 2013, to \$19,588,276.

Depreciation expense was charged to functions/programs of the primary government as follows:

<b>Governmental Activities:</b>		
General government	\$	793,715
Security of persons & property		1,923,404
Transportation, including depreciation of general infrastructure assets		14,211,018
Physical Environment		3,293
Economic Environment		710,723
Culture and recreation		2,193,281
Capital assets held by the government's internal service funds are charged to various functions based on their usage of the assets		2,016,169
Total depreciation expense — Governmental Activities	\$	21,851,601
<b>Business-type Activities:</b>		
Water/Sewer	\$	12,272,894
Airport		208,032
Building Inspection		79,771
Sanitation		10,216
Parking		864,881
Tennis Center		22,319
Total depreciation expense — Business-type Activities	\$	13,458,203

## Component Units

A summary of capital asset activity for component units for the year ended December 31, 2013 is as follows:

	Beginning Balance 01/01/13	Increases	Decreases	Ending Balance 12/31/13
<b>Vancouver Downtown Redevelopment Authority</b>				
<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Construction in progress	\$ -	\$ 202,315	\$ 200,813	\$ 1,502
Capital assets, being depreciated:				
Buildings and system	\$ 51,605,004	\$ -	\$ -	\$ 51,605,004
Machinery and equipment	6,453,765	200,813	-	6,654,608
Total capital assets, being depreciated	58,058,769	200,813	-	58,259,612
Less accumulated depreciation for:				
Buildings and system	9,490,917	1,290,125	-	10,781,042
Machinery and equipment	6,006,734	142,444	-	6,149,178
Total accumulated depreciation	15,497,651	1,432,569	-	16,930,220
Total capital assets, being depreciated, net	42,561,148	(1,231,756)	-	41,359,392
<b>Business-type activities capital assets, net</b>	<b>\$ 42,561,148</b>	<b>\$ (1,029,441)</b>	<b>\$ 200,813</b>	<b>\$ 41,360,894</b>

## Vancouver Public Facilities District

<b>Business-type activities:</b>				
Capital assets, not being depreciated:				
Land and improvements	\$ 3,803,691	\$ -	\$ -	\$ 3,803,691

### C. INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Loans between funds are classified as interfund loans receivable or payable or as advances to and from other funds on the statement of net position. Within the City, one fund may borrow from another when specifically authorized by the City Council resolution. The interfund balances are in place to eliminate a temporary negative cash position.

Due to other funds and due from other funds result from goods issued, work performed or services rendered to or for the benefit of another fund of the same government. The following table displays Due to and Due from activity outstanding as of December 31, 2013:

	Due from Other Funds	Due to Other Funds
<b>Governmental Activities</b>		
General Fund	\$ 194,021	\$ 472,188
Consolidated Fire Funds	8,926	566
Transportation Capital	467,594	20,000
Non-Major Governmental Funds	101,108	691,859
Subtotal Governmental Activities	791,649	1,184,613
Internal Service Funds	162,657	41,453
Governmental Activities	<u>954,306</u>	<u>1,226,066</u>
<b>Business Activities</b>		
Water/Sewer	522,037	77,738
Parking Services	694	1,654
Non-Major Business Type Activities	18,710	190,169
Subtotal Business Activities	<u>541,441</u>	<u>269,561</u>
Total Government Wide	<u>\$ 1,495,647</u>	<u>\$ 1,495,647</u>

Interfund transfers are the flow of assets without a reciprocal return of assets, goods or services. These are transfers to support other funds without a requirement for repayment. The interfund transfer activity for the year is as follows:

Transfers Out							
Transfers In	General Fund	Fire	Transp Capital	Non-Major Govt Funds	Water Sewer	Non-Major Enterprise Funds	Total
General Fund	\$ -	\$ -	\$ -	\$ 148,669	\$ 40,972	\$ 143,081	\$ 332,722
Consolidated Fire	22,581,482	-	-	-	-	-	22,581,482
Transp Capital	265,934	-	-	9,799,216	-	-	10,065,150
Non-Major Govt Funds	17,828,946	359,256	19,905	6,239,943	-	92,545	24,540,595
Water/Sewer	-	-	-	-	-	4,131	4,131
Parking Services	1,245,540	-	-	-	-	-	1,245,540
Enterprise Funds	129,814	-	-	-	-	-	129,814
Internal Service Funds	7,800,000	-	-	-	-	-	7,800,000
Total	<u>\$ 49,851,716</u>	<u>\$ 359,256</u>	<u>\$ 19,905</u>	<u>\$ 16,187,828</u>	<u>\$ 40,972</u>	<u>\$ 239,757</u>	<u>\$ 66,699,434</u>

There were no significant transfers made during 2013 that do not occur on a routine basis or are inconsistent with the activities of the fund making the transfer.

### D. LEASE AGREEMENTS

#### 1. Operating Leases

The City is obligated under certain leases accounted for as operating leases. Operating leases do not give rise to property rights or lease obligations, and therefore the results of the lease agreements are not reflected in City's statement of net position. For the year ended December 31, 2013, the costs for such leases were \$1,071,905 and \$706,369 for governmental and business-type activities, respectively.

The following is a schedule of minimum future rental payments required under operating leases that have initial or remaining non-cancelable lease terms in excess of one year as of December 31, 2013

	Governmental Activities	Business-type Activities
2014	\$ 182,482	\$ 4,800
2015	187,742	4,800
2016	193,155	2,800
2017	198,725	-
2018	204,455	-
2019-2023	793,810	-
2024-2028	591,248	-
2029-2033	677,141	-
2034-2038	73,401	-
	<u>\$ 3,102,159</u>	<u>\$ 12,400</u>

#### 2. City as Lessor

The City is the lessor for some non-cancelable operating leases for facilities and property located within the City limits. Expiration dates range between 2014 and 2058.

The following is a schedule of the minimum future rental income required under these leases. They all are considered governmental activities.

	Governmental Activities
2014	\$ 1,326,045
2015	1,157,908
2016	968,949
2017	823,891
2018	264,921
2019-2023	219,977
2024-2028	112,542
2029-2033	112,540
2034-2038	112,537
2039-2043	112,537
2044-2048	112,537
2049-2053	112,537
2054-2058	67,526
	<u>\$ 5,302,245</u>

## E. LONG-TERM DEBT

### 1. BONDS AND DEBT:

#### General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital projects. General obligation bonds have been issued for both governmental and business-type activities.

General obligation bonds are direct obligations and are pledged by the full faith and credit of the government. These bonds generally are issued as 20-year serial bonds with fixed payments maturing each year. General obligation bonds are either created by 3/5 majority vote of the people and, therefore, financed by a special tax levy; or are created by ordinance, adopted by the City Council, and normally financed from general revenues (councilmanic bonds). General obligation bonds currently outstanding (in thousands) are as follows:

Name of Issuance	Purpose	Original Debt	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
2002 LTGO Bond	Governmental Activities & Refunding	\$ 39,365	10/23/2002	12/1/2018	2%-5.25%	\$ 14,750
2005 LTGO Bond	Governmental Activities & Refunding	18,090	7/15/2005	12/1/2026	3%-5%	11,885
2006 LTGO Bond	Governmental Activities	14,785	10/11/2006	12/1/2025	3.75%-5%	11,200
2008 LTGO Bond	Governmental Activities	14,570	6/30/2008	12/1/2027	3.5%-5%	10,895
2009 LTGO Bond	Governmental Activities	12,970	6/1/2009	12/1/2028	3.5%-5%	10,725
2010 LTGO Bond	Governmental Activities	13,410	12/1/2010	12/1/2035	2.0%-5.125%	11,410
2011 LTGO Bond	Governmental Activities	10,515	6/1/2011	12/1/2035	2.0%-5.125%	9,925
2012A LTGO Bond	Governmental Activities Refunding	15,945	1/12/2012	12/1/2029	2.0%-3.75%	15,830
2012B&C LTGO Bond	Governmental Activities Refunding	9,515	12/12/2012	12/1/2025	0.61%-2.89%	9,465
Total General Obligation Bonds		\$ 149,185				\$ 105,825

City management provides for cash to fund current debt service requirements as a part of the biennial budgeting process. Annual debt service requirements to maturity for general obligation bonds (in thousands) are as follows:

	Governmental Activities			Business Type Activities		
	Principal	Interest	Total Requirements	Principal	Interest	Total Requirements
2014	\$ 7,550	\$ 4,153	\$ 11,703	\$ 1,080	\$ 442	\$ 1,522
2015	7,872	3,828	11,700	1,133	387	1,520
2016	7,319	3,465	10,785	1,181	329	1,510
2017	6,693	3,112	9,775	922	269	1,191
2018-2022	26,550	11,568	38,118	4,865	799	5,664
2023-2027	24,285	6,051	30,336	3,165	180	3,345
2028-2032	9,285	1,962	11,247	-	-	-
2033-2035	3,955	387	4,342	-	-	-
	\$ 93,479	\$ 34,526	\$ 128,005	\$ 12,346	\$ 2,406	\$ 14,752

The City's legal limit of indebtedness is 1 1/2% of assessed property value without a vote of the taxpayers and an additional 1% with a vote of the taxpayers. At December 31, 2013 the remaining non-voted and voted remaining capacity for indebtedness was \$146,761,835 and \$143,261,778 respectively.

The City has also received governmental loans to provide for construction of capital projects. Governmental loans outstanding (in thousands) at year-end are as follows:

Name of Issuance	Purpose	Original Debt	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
2006 PWTF	Governmental-Type Activities	\$ 2,200	11/30/2006	7/1/2026	1%	\$ 1,514
Section 108 HUD Loan	Governmental-Type Activities	5,419	7/7/2010	8/1/2015	3-month LIBOR plus 20 bp	5,419
Dept of Ecology Revolving Fund Loan	Business-Type Activities	381	1/11/2010	12/31/2017	1.5%	342
		\$ 8,000				\$ 7,275

Government and bank loan debt service requirements to maturity (in thousands) are as follows:

	Governmental Activities			Business-Type Activities		
	Principal	Interest	Total	Principal	Interest	Total
2014	116	33	149	84	5	88
2015	5,535	37	5,572	85	4	88
2016	116	6	123	86	2	88
2017	116	6	122	87	1	88
2018-2022	582	20	603	-	-	-
2023-2026	466	6	472	-	-	-
	\$ 6,933	\$ 108	\$ 7,041	\$ 342	\$ 12	\$ 353

The Section 108 Loan was approved for a total of \$8.8 million, however through the 12/31/13 only \$5,419,000 was drawn down on the loan, and no additional draws can be requested. The loan has quarterly interest-only payments, with the total principal balance due on August 1, 2015. The Washington State Department of Ecology loan is authorized for \$1.1 million. As of December 31, 2013, only \$381,218 was expended. City staff has determined that no additional draws will be drawn. This loan was finalized in 2013 and the first payment was paid in 2013. The loan will have even payments due twice per year through 2017.

At December 31, 2013, the City had \$0 available in debt service fund balance. Several other funds are responsible for payment of the GO bonded debt. Through the budget appropriation process, arrangements are made for transfers from those funds to the debt service funds prior to payment of the debt.

#### Special Assessment Debt

The government also issues special assessment debt to provide funds for the construction of water and sewer utilities in residential areas without existing infrastructure. Special assessment bonds are created by ordinance, adopted by Council, and financed by assessments on property owners. A separate guaranty fund is available to cover most outstanding delinquencies at the end of the assessment period. The City's obligation doesn't extend beyond the guaranty fund assets. In the event that a deficiency exists because of unpaid or delinquent special assessments at the time a debt service payment is due, the government must provide resources to cover the deficiency until other resources, for example, foreclosure proceeds, are received. The City has a Local Improvement District Guaranty Fund to finance any uncollectible special assessment debt. Special assessment debt with a governmental commitment reported at year end is (in thousands) as follows:

Name of Issuance	Original Debt	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
Assessment Notes Receivable	\$ 213	8/31/1996	8/31/2016	6.75%	\$ 6
Total Assessment Debt	\$ 213				\$ 6



Special assessment bonds are serial bonds but are called yearly based on assessments received. Annual debt service requirements to maturity for special assessment bonds are (in thousands) as follows:

Governmental Activities			
	Principal	Interest	Total Requirements
2013-2016 \$	6	1	7
Total \$	6	1	7

The Local Improvement District Debt Service Fund and the Local Improvement District Guaranty Debt Service Fund have \$1,236 and \$1,118 respectively, to service the local improvement district bonds.

#### Revenue Bonds

The City also issues bonds where the government pledges income derived from the acquired or constructed assets to pay debt service. Revenue bonds are created by ordinance, adopted by the City Council, and financed from enterprise fund revenues. The Water/Sewer revenue bonds are issued to finance capital projects.

Revenue bonds outstanding at year-end are (in thousands) as follows:

Name of Issuance	Original Debt	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
2004 Water Sewer Refunding	26,250	2/26/2004	6/1/2020	2%-5%	20,225
2005 Water Sewer Refunding	42,520	4/4/2005	6/1/2018	3%-5.5%	21,630
2008 Water Sewer Refunding	20,230	6/3/2008	6/1/2016	3.25%-5%	8,135
<b>Total Revenue Bonds</b>	<b>\$ 89,000</b>				<b>\$ 49,990</b>

#### Business Type Activities:

Revenue bond debt service requirements to maturity are (in thousands) as follows:

	Principal	Interest	Total Requirements
2014	9,095	2,331	11,426
2015	9,550	1,868	11,418
2016	10,045	1,369	11,414
2017-2020	21,300	1,875	23,175
<b>\$</b>	<b>49,990</b>	<b>\$ 7,443</b>	<b>\$ 57,433</b>

The reserve and redemption accounts of the Water/Sewer enterprise funds have \$3,630,830 available to service the revenue debt, plus the city has purchased surety dollars in addition to meet debt service reserve requirements.

Water/Sewer revenue bond covenants require that revenue available for debt service (defined as operating and non-operating revenues less expenses requiring payment to outside entities) exceed the annual debt payment of both principal and interest by a ratio of 1.3 to 1. The City remains in compliance with that provision with a current ratio of 2.24 to 1 coverage. There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

#### Advance Refunding

In prior years, the City has defeased various bond issues by creating separate irrevocable trust funds. New debt was issued and the proceeds were used to purchase US Government securities that were placed in the trust funds. The investments and fixed earnings from the investments were sufficient to fully service the defeased debt until the debt was called or matured. For financial reporting purposes, the debt was removed as a liability from the Governmental Activities column of the Statement of Net Position. All outstanding defeased bonds were called and paid off in 2013.

## 2. COMPENSATED ABSENCES AND IMPACT FEE CREDITS:

#### Compensated Absences

Accumulated amounts of vacation leave are accrued as expenses when incurred in the government-wide and proprietary fund financial statements. At December 31, 2013, the recorded liability for compensated absences amounted to \$9,432,970 with \$7,330,598 recorded in governmental activities and \$2,102,372 recorded in business-type activities. City employees receive personal time off (PTO), vacation and sick leave time at monthly rates established by City ordinance or union agreement. PTO is accrued semi-monthly by employees at an annual rates ranging from 22.5 to 39.5 days depending upon tenure. Vacation is accrued semi-monthly by employees at annual rates ranging from 15 to 35 days depending upon tenure and union agreements. Accumulated PTO and vacation carryover between years is limited to twice an employee's current year accrual. Sick leave accruals vary, depending upon union agreement, between 10 and 24 hours per month. City Policy and all contracts provide for a pay off of sick leave in some instances. Employees who are not covered by contract and were age 50 or who had more than 14 years of service as of January 1, 1980 may qualify for payoff of up to 50% of their sick leave balance at retirement. Employees who are covered by either the Joint Labor Coalition, AFSCME or OPEIU contracts and were hired prior to January 1, 1980 may qualify for 50% payoff of their sick leave balance at retirement. Employees covered under law enforcement contracts and who were hired prior to January 1, 1981, and employees covered by fire suppression and command contracts and who were hired prior to January 1, 1983, may qualify for 50% payoff of their sick leave balance at retirement, or 25% upon leaving the employer in good standing for reasons other than retirement. For the governmental activities, compensated absences are generally liquidated by operating funds, such as the General Fund and Consolidated Fire funds.

#### Impact Fee Credits

In 1995, the City of Vancouver adopted an impact fee ordinance to ensure that adequate facilities are available to serve new growth and development. An impact fee is charged at the issuance of a building permit. In addition, the developer may be entitled to a non-refundable "credit" against the applicable impact fee component for the fair market value of appropriate dedications of land, improvements or new construction of system improvements provided by the developer. In the event that the amount of the "credit" is calculated to be greater than the amount of the impact fee due, the developer may apply the excess "credit" toward future impact assessment on other developments within the same service district. As of December 31, 2013, the amount of credits that may be applied against future impact fees is \$11,515,979. This is recorded as a governmental activity in the Government-wide Financial Statements.

### 3. CHANGES IN LONG TERM LIABILITIES:

The following is a summary of long-term debt changes of the City for the year (in thousands):

	Beginning Balance 1/1/13	Additions	Reductions	Ending Balance 12/31/13	Due Within One Year
<b>Governmental activities</b>					
Bonds payable:					
General obligation bonds	\$ 100,725	\$ -	\$ 7,246	\$ 93,479	\$ 7,550
Less deferred amounts					
For issuance premiums	3,754	-	413	3,341	413
For issuance discounts	(19)	-	(3)	(16)	(3)
On refunding	(2,476)	-	(333)	(2,143)	(333)
Total bonds payable	101,984	-	7,323	94,661	7,627
Special assessment debt with governmental commitment	9	-	3	6	3
Government loans	5,554	1,496	117	6,933	116
Claims and judgments (See Note V.D for details)	2,984	2,944	2,774	3,154	1,455
Net OPEB Obligation (See Note V.G for details)	4,817	2,750	1,576	5,991	-
Compensated absences	8,155	5,699	6,524	7,330	5,875
Impact Fee Credit	11,938	1,078	1,500	11,516	1,440
Governmental activity long term liabilities	\$ 135,441	\$ 13,967	\$ 19,817	\$ 129,591	\$ 16,517
<b>Business-type activities</b>					
Bonds payable					
General obligation bonds	\$ 13,375	\$ -	\$ 1,029	\$ 12,346	\$ 1,080
Revenue bonds	61,140	-	11,150	49,990	9,095
Less deferred amounts					
For issuance premiums (discounts)	3,244	-	556	2,688	563
On refunding	(3,053)	-	(513)	(2,540)	(513)
Total bonds payable	74,706	-	12,222	62,484	10,225
Government loans	356	25	39	342	84
Environmental remediation (See Note V.H for details)	420	21	21	420	21
Compensated absences	1,852	1,732	1,482	2,102	1,682
Business-type activity long term liabilities	\$ 77,334	\$ 1,778	\$ 13,764	\$ 65,348	\$ 12,012

Internal service funds predominantly serve the governmental funds. Accordingly, long-term liabilities for them are included as part of the above totals for governmental activities. At year-end \$393,067 of internal service funds compensated absences are included in the above amounts. For the governmental activities, claims and judgments and compensated absences are generally liquidated by operating funds, such as the General Fund, Consolidated Fire and the Street funds. The General Fund provides funding for the payment of benefits related to OPEB.

### 4. COMPONENT UNIT DEBT:

In 2003, the Downtown Redevelopment Authority (DRA), a component unit of the City, issued bonds in which it pledged income derived from the acquired or constructed assets to pay debt service. The revenue bonds were authorized by resolution adopted by the DRA Board, and financed from operating revenues. The revenue bonds were issued to finance construction of the Conference Center and Hotel capital project. In June 2013, the remaining outstanding balance of \$63,105,000 of the 2003 DRA Revenue bonds were refunded by issuing two series of revenue refunding bonds.

\$41,185,000 DRA Conference Center Project Refunding Revenue Bonds were authorized by Resolution No. 2013-05-14-1 by the DRA Board. The Project Revenue Bonds are payable primarily from Project Revenues received by the Authority. In addition, the City has agreed pursuant to the Amended and Restated Payment Agreement, dated June 1, 2013, between the City and the Authority to make payments to the Trustee from any available funds if and to the extent necessary to pay debt service on the 2013 Project Revenue Bonds. The 2013 Amended and Restated Payment Agreement provides that if on the 10<sup>th</sup> business day prior to each interest payment date or principal payment date, if there is not sufficient money on deposit with the Trustee in the Project Revenue Bonds Debt Service Account as required by the Indenture, the City shall pay to the Trustee, in immediately available funds, on or prior to the 5<sup>th</sup> business day prior to the debt service date, the amount of any such deficiency; provided that the aggregate amount of such payments by the City to the Trustee in any calendar year shall not exceed the amount with respect to such calendar year listed in Note V.B.1. The contingent payment amounts equal the annual debt service payments on the Project Revenue Bonds. Any payment by the City of the Conditional Payment Amount to pay interest and/or principal on the 2013 Project Revenue Bonds will constitute a loan by the City to the Authority, with interest payable on such amounts at the rate or rates on such 2013 Project Revenue Bonds and the City shall have full rights of subrogation.

The City shall take such action as may be necessary under the Amended and Restated Payment Agreement to include all payments due in its operating budget for each fiscal year commencing on and after the date of execution, and to make all appropriations for such payments at such time and in such manner and amounts as may be necessary in order to make all debt service payments when due.

In addition, \$18,045,000 of DRA Conference Center Project Sales and Lodging Tax Refunding Revenue Bonds were issued in June 2013. These bonds were authorized by Resolution No. 2013-05-14-1 by the DRA Board. The Tax Revenue Bonds are payable primarily from 1) certain proceeds of special sales and use taxes imposed by the Vancouver Public Facilities District (the "City PFD") and the Clark County Public Facilities District (the "County PFD"); 2) certain proceeds of a special lodging tax levied by the City (the "Lodging Tax Revenues"); and 3) certain amounts of certain funds and accounts established under the Indenture. The Sales Taxes imposed by the City PFD will expire March 2026 and the Sales Tax imposed by the County PFD will expire March 2028. Lodging Tax Revenues will continue to be pledged for payment of principal and interest on the Tax Revenue Bonds until the final maturity of this bond series.

In connection with the issuance of the 2013 Revenue Refunding Bonds, the DRA Conference Center Project Subordinate Revenue Bonds, Series 2003B, were outstanding in the amount of \$2,420,000 which included accreted interest only, but excluded accrued and unpaid current interest. On June 27, 2013, the DRA purchased and the subordinate bondholder sold the Series 2003B bonds for a purchase price of \$450,000. On July 30, 2013, the DRA cancelled the 2003B bonds and this series is no longer outstanding.

DRA Revenue Refunding bonds outstanding at year-end are as follows:

Outstanding DRA Revenue Bond Debt	Original Debt in \$1,000	Issuance Date	Maturity Date	Interest Rate	Debt Outstanding
Name of Issuance					
2003 DRA Conference Center Project					
Senior Revenue Bonds (Series 2003A)	\$ 65,855	12/30/2003	1/1/2033	TIC 5.642%	\$ -
2003 DRA Subordinate Revenue Bonds					
(Series 2003B)	\$ 2,420	12/30/2003	1/1/2034	9%	\$ -
2013 DRA Conference Center Project					
Refunding Revenue Bonds	\$ 41,185	6/27/2013	1/1/2044	4.36%	\$ 41,185
2013 DRA Conference Center Project					
Sales & Lodging Tax Refunding					
Revenue Bonds	\$ 18,045	6/27/2013	1/1/2034	4.05%	\$ 18,045
Total Revenue Bonds	\$ 127,505				\$ 59,230

At the end of 2012, the DRA had \$63,855,000 outstanding in revenue bonds. \$750,000 was paid on 1/1/2013 for the annual principal payment, and the remaining balance of \$63,105,000 was refunded on 6/27/2013. The following table describes the sources and uses associated with the refunding.

**2013 DRA Revenue Refund Bonds**  
Sources and Uses

**Sources**

Par Value (Project Bonds)	\$ 41,185,000
Par Value (Tax Revenue Bonds)	18,045,000
Plus: Net Original Issue Premium (Project Bonds)	25,808
Plus: Net Original Issue Premium (Tax Revenue Bonds)	583,387
ACA Contribution (Note payable to ACA)	4,000,000
Senior Debt Service Reserve Account (from 2003A Series)	4,070,000
Debt Service Fund (from 2003A Series)	150,000
<b>Total Sources</b>	<b>\$ 68,059,195</b>

**Uses**

Distribution to Trustee to refund the 2003A Series bonds	\$ 66,542,643
Underwriter Discount	726,160
Distribution to Trustee to pay the cost of issuance	790,392
<b>Total Uses</b>	<b>\$ 68,059,195</b>

In order to make the 2013 refunding economically viable, ACA contributed \$4,000,000 to the Authority, \$1,430,554.61 of which is in consideration of the execution of a Note issued by the Authority to ACA, and the balance of which is in consideration for the elimination of any exposure ACA may have in respect to the Series 2003A Bonds. This Note is subordinate to the Project Revenue and Tax Revenue Bonds. There is a note associated with this contribution. Depending on the cash flows of the project, payments may start on 1/1/2033. In addition to the ACA contribution, cash on hand from the Senior Debt Service Reserve account, and the Debt Service Fund available for the 2003A Series debt service was contributed to this refinancing to reduce the overall amount of debt that had to be issued. The following summary reflects the economic benefit of the refunding:

**DRA Conference Center Bonds**  
Comparison of Debt Service

Date	2013 Debt Service		
	2003A Debt Service	(Both Series Combined)	Savings
<b>Total</b>	<b>\$ 113,749,962.50</b>	<b>\$ 104,225,638.05</b>	<b>\$ 9,524,324.45</b>

Average coupon of refunded bonds 5.565288%

True interest cost on refunding bonds 4.423906%

Net PV Savings \$7,574,223.00

Percentage savings of refunded bonds 12.002572%

Under an Interlocal agreement with the Clark County PFD, DRA is liable to the Clark County PFD for state sales credit monies received by the DRA. Payments under this agreement are received by Clark County PFD monthly and forwarded to the DRA. This creates a liability for the DRA to repay these funds via two methods. The first is a predetermined tax cap in the 2003A Bond Indenture, which is carried forward to the 2013 Bond Indenture. The tax cap amount changes each year through 2034, for Clark County PFD, Vancouver PFD, and City of Vancouver lodging taxes, so that the funds in excess of the tax cap are returned to the Clark County PFD. The second method occurs after funds flow through the 2003A (replaced by the 2013 Bond Indenture) distribution requirements. The monies available in the end are split equally between the Authority and the Clark County PFD, and any amounts so distributed to the Clark County PFD will decrease the DRA liability to Clark County PFD after each payment.

DRA 2013 Project Revenue Bonds and the DRA 2013 Tax Revenue Bond debt service requirements to maturity are as follows:

2013 Project Revenue Refunding Bonds				2013 Tax Revenue Refunding Bonds			
	Total				Total		
	Principal	Interest	Requirements		Principal	Interest	Requirements
2014	-	\$ 1,817,232	\$ 1,817,232		-	\$ 806,462	\$ 806,462
2015	-	1,797,263	1,797,263		-	797,600	797,600
2016	170,000	1,794,713	1,964,713		730,000	786,650	1,516,650
2017	290,000	1,787,813	2,077,813		795,000	783,775	1,558,775
2018	360,000	1,778,063	2,138,063		860,000	730,350	1,590,350
2019-2023	4,535,000	8,456,688	12,991,688		5,680,000	2,883,500	8,563,500
2024-2028	5,900,000	7,190,813	13,090,813		6,915,000	1,380,950	8,295,950
2029-2033	7,315,000	5,770,725	13,085,725		2,500,000	438,700	2,938,700
2034-2038	8,960,000	4,078,131	13,038,131		565,000	13,675	578,675
2039-2043	11,120,000	1,865,700	12,985,700		-	-	-
2044	2,535,000	57,038	2,592,038		-	-	-
	\$ 41,185,000	\$ 36,394,179	\$ 77,579,179		\$ 18,045,000	\$ 8,601,662	\$ 26,646,662

The subordinate note to ACA, as described above, debt service requirements to maturity are estimated as follows:

Other long-term loans and notes payable			
	Principal	Interest	Total Requirements
2014	\$ -	\$ -	\$ -
2015	-	-	-
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019-2023	-	-	-
2024-2028	-	-	-
2029-2033	21,055	16,158	39,213
2034-2038	370,772	372,135	742,907
2039-2043	812,798	997,628	1,810,426
2044	225,929	304,686	530,615
	\$ 1,430,554	\$ 1,692,607	\$ 3,123,161

#### Component Units Changes in Long Term Liabilities

The following is a summary of long-term debt changes of the authority for the year (in thousands):

	Restated, Beginning Balance 1/1/13	Additions	Reductions	Ending Balance 12/31/13	Due Within One Year
Bonds payable:					
Revenue bonds	\$ 66,275	\$ 59,230	\$ 66,275	\$ 59,230	\$ -
Less deferred amounts:					
For issuance premiums (discounts)	325	609	339	595	29
On refunding	-	(1,426)	(35)	(1,391)	(70)
Due to other governments	5,515	1,107	356	6,266	-
Total bonds payable	72,115	59,520	66,935	64,700	(41)
Other long-term loans and notes	0	1,431	-	1,431	-
Subordinate bond interest	871	106	977	-	-
Subordinate management fee (see note V.B.3 for more detail)	922	156	54	1,024	-
Component units long term liabilities	\$ 73,908	\$ 61,213	\$ 67,966	\$ 67,155	\$ (41)

The beginning balance of the amounts Due to other governments has been restated by \$195,799 due to the timing of recognizing the obligation.

#### F. FUND BALANCE REPORTING

The City of Vancouver implemented GASB Statement no 54, Fund Balance Reporting and Governmental Fund Type Definitions. The objective of this statement is to improve the usefulness and understandability of governmental fund balance information. It provides more clearly defined categories to make the nature and extent of constraints placed on a government's fund balance more transparent. It also clarifies the existing fund type definitions to improve the comparability of governmental fund financial statements and help users better understand the purpose for which governments have chosen to use particular funds for financial reporting.

##### Categories of fund balance:

**Non-spendable** – Amounts that cannot be spent either due to the physical form or as a result of a legal or contractual obligation (such as the corpus of an endowment fund).

**Restricted** – Amounts constrained due to specific purposes by either a third party (such as grantors, bondholders, and creditors) or by law through constitutional provision or enabling legislation.

**Committed** – Amounts constrained to specific purposes by formal action (adoption of an ordinance) by the government's highest level of decision-making authority (City Council). Committed amounts do not lapse nor can they be used for any other purpose unless the government takes the same level of action (adoption of another ordinance) to remove it.

**Assigned** – Amounts constrained by the City's expressed intent to use the resources for specific purposes. With the exception of the General Fund, this is the residual fund balance of all governmental funds with positive fund balance.

**Unassigned** – Amounts that are residual classification for the General Fund only.

Fund balances by classification for the year ended December 31, 2013 are as follows:

Fund Balance Classifications:	General Fund	Consolidated Fire Fund	Transportation Capital	Non-major Governmental Funds	Total Governmental Funds
<b>Nonspendable</b>					
Long Term Notes Receivable	\$ -	\$ -	97,393	5,127,661	5,225,054
Inventory/Prepaid	-	-	-	7,192	7,192
Capital assets held for resale	228,400	-	-	5,529,135	5,757,535
	228,400	-	97,393	10,663,988	10,989,781
<b>Restricted</b>					
Grants received in advance	241,331	-	-	-	241,331
Capital purposes	-	-	2,203,474	23,291,605	25,495,079
Economic development	-	-	-	1,280,106	1,280,106
Security	-	13,773,263	-	1,520,941	15,294,204
Debt Service	-	-	-	5,288	5,288
Culture and recreation	-	-	-	28,006	28,006
	241,331	13,773,263	2,203,474	26,125,946	42,344,014
<b>Committed</b>					
Capital purposes	882,760	-	851,105	1,596,071	3,329,956
Emergency reserves	10,101,499	-	-	-	10,101,499
Revenue Stabilization	3,226,255	-	-	-	3,226,255
Working capital	26,885,459	-	-	-	26,885,459
Economic development	-	-	-	708,184	708,184
Cemetery	-	-	-	418,312	418,312
Transportation Operations	-	-	-	7,175,367	7,175,367
	41,095,993	-	851,105	9,897,934	51,845,032
<b>Assigned</b>					
Grants	255,000	-	-	-	255,000
Capital purposes	-	-	-	267,393	267,393
Economic development	-	-	-	2,870,838	2,870,838
Compensated absences	3,893,166	-	-	-	3,893,166
	4,148,166	-	-	3,138,231	7,286,397
<b>Unassigned</b>	13,042,935	-	-	-	13,042,935
<b>Total</b>	\$ 58,501,825	\$ 13,773,263	\$ 3,151,972	\$ 49,826,099	\$ 125,508,159

##### Stabilization Arrangements

There are two stabilization arrangements within the City, for which the City is disclosing as committed fund balance within the General Fund: Emergency Reserves and Revenue Stabilization. These reserves were committed by Council Resolution M-3370 and adopted on May 7, 2012.

An Emergency Reserve will be maintained in the General Fund equal to 7% of actual external revenues in the preceding fiscal year in the General Fund, Street and Consolidated Fire Funds. The Emergency Reserve is for unexpected, large-scale events where damage in excess of \$1 million is incurred, and immediate, remedial action must be taken to protect the health and safety of residents (e.g. major flood, earthquake, etc.). In the event these "Emergency Reserve" funds are utilized, the City shall restore the reserve to the full 7% level within a reasonable amount of time as necessitated by the scale of emergency. A clear plan will be developed to refill the reserve and the first significant deposit will occur the following fiscal year after the event.

The City maintains a "Revenue Stabilization" reserve with a goal of reaching 2.5% of the current year's budget in the General fund. This reserve may be used to provide funding to temporarily offset unanticipated fluctuations in on-going revenues or unanticipated events, such as unexpected external mandates, reductions in state shared revenues, etc. The reserve funds will provide time for the City to restructure its operations in a deliberate manner to ensure continuance of critical city activities. If the reserve is spent down, it shall be restored within the following two years. This reserve could be utilized if there is an identified 3-6 month trend of reduced revenues.

## NOTE V. OTHER DISCLOSURES

### A. RELATED PARTY TRANSACTIONS

In December 2003, the Downtown Redevelopment Authority, a component unit of the City of Vancouver, began construction of a Convention Center and Hotel in downtown Vancouver. The project was funded by proceeds from the sale of tax exempt bonds issued by the Vancouver Downtown Redevelopment Authority. The bonds were secured by project revenues, together with a credit from the State of Washington equal to 0.033% of 1% of the sales and use tax collected within the City and Clark County, and a dedication of 50% of the lodging taxes collected within the City. During 2013, the City has recognized \$788,937 in expenditures associated with lodging tax revenues dedicated to the project.

### B. CONTINGENCIES AND COMMITMENTS

#### Litigation

The City is contingently liable with respect to lawsuits and other claims incidental to the ordinary course of its operations. It is the opinion of City management and the City Attorney that any losses which may ultimately be incurred as a result of the suits and claims will not be material.

#### Grants

The City participates in a number of federal- and state-assisted programs. These grants are subject to audit by the grantors or their representatives. Such audits could result in requests for reimbursement to grantor agencies for expenditures disallowed under the terms of the grants. City management believes that such disallowances, if any, will be immaterial.

#### Contract Commitments

The City has active contracts for professional services and construction projects as of December 31, 2013. The professional services contracts are primarily for operations of a sewer treatment facility, architectural, engineering and technology contracts. These construction projects include large transportation and infrastructure projects and facility projects. Significant City commitments to contracts as of fiscal year end totals \$34,419,867.

#### Related Party Commitments:

1. Commitment to Downtown Redevelopment Authority (DRA), with respect to the Vancouver Conference Center

The City signed an agreement on December 1, 2003, to participate in the construction and operation of the Vancouver Conference Center, using tourism funds.

In June 2013, the DRA refinanced the debt associated with the construction of the Vancouver Conference Center (this is further discussed in Note IV.F). As a part of the refinancing, the City agreed that, if, prior to each Interest Payment Date or Principal Payment Date, the amounts on deposit with the Trustee in the Project Revenue Bonds Debt Service Account and in the Authority Reserve Account are insufficient to pay the principal and interest due on the 2013 Project Revenue Bonds, upon notice of such deficiency from the Trustee, the City shall pay to the Trustee an amount equal to the deficiency; the maximum obligation on that payment date being the debt service amount of the 2013 Project Revenue Bonds due on such date, as described in Note IV.E.

Any payment by the City of this conditional payment amount shall constitute a loan by the City to the DRA, with interest payable on such amounts at the rate or rates on the 2013 Project Revenue bonds.

In 2013, the City made no payments under its contingent payment obligation. The city has no current expectation of having to make any such payments, as it expects project revenues and tax revenues to be sufficient for such purposes.

2. Commitment to Clark County, with respect to the Exhibition Hall

The City signed an interlocal agreement on September 14, 2004, for support of the Exhibition Hall. This hall is considered a tourism related facility which would benefit both the County and City. Beginning in 2005, the City pledges it will pay an amount of money (up to certain maximum amounts) which would be necessary to enable the County to meet its semi-annual debt service obligation, should they fall short from revenues dedicated for this purpose. For 2012-2016, the maximum amount is \$200,000, and from 2017 through termination, the maximum is \$150,000.

However, since the County reduced the rental rates for the Exhibition Hall to such an extent in July of 2008, this commitment no longer applies, per terms of the interlocal agreement.

To date, no such payments have been made against this agreement since the dedicated revenues have been adequate to cover the debt service. This agreement will be terminated once the bonds issued to finance the Exhibition Hall have been redeemed or defeased, no later than 2027.

3. Commitment to Hilton Hotel, with respect to the Subordinate and Supersubordinate Management Fees

The DRA signed an agreement on December 1, 2003, for the operation of the Vancouver Conference Center. In that agreement, during the fourth full year of operation, which was 2009, the Manager of the Vancouver Conference Center (Hilton Hotels) would earn a subordinate management fee for its services. These fees would be paid subject to the availability of amounts in the Subordinate Management Fee Fund. Also, during the sixth full year of operation, the Manager would earn a super-subordinate management fee for its services. These fees would be paid subject to the availability of amounts in the Super-subordinate Management Fee Fund. Hotel operating results prior to the DRA debt refinancing completed in June 2013, were not sufficient to funds these fees.

As part of the refinancing of the DRA debt in June 2013, a new agreement was signed with the Manager of the Vancouver Conference Center (Hilton Hotels) that provides for forgiveness of the above fee amounts over a 10-year period, on a straight-line basis. The forgiveness of these fees is recorded as a Special Item, Forgiveness of Debt on the Statement of Activities. At December 31, 2013, \$53,906 had been forgiven. The outstanding obligation recorded on the Statement of Net Position as of December 31, 2013, is \$1,024,222.

4. Commitment to the IRS, with respect to Arbitrage

Rebatable arbitrage is defined by the Internal Revenue Service Code Section 148 as earnings on investments purchased from the gross proceeds of a bond issue that are in excess of the amount that would have been earned if the investments were invested at a yield equal to the yield on the bond issue. The rebatable arbitrage must be paid to the federal government. The City of Vancouver carefully monitors its investments to restrict earnings to a yield less than the bond issue, and therefore limit any arbitrage liability. As of December 31, 2013, the City has no arbitrage rebate liability.

### C. JOINT VENTURES AND JOINTLY GOVERNED ORGANIZATIONS

#### Joint Ventures

The City is involved in a joint operation with other governmental entities in the establishment and operation of the Clark Regional Emergency Services Agency. Control of the entity is shared equitably by the controlling organizations. For reporting purposes, this entity is shown as a governmental activities joint venture. The City's share of ownership is reported as "Investment in joint venture" in the government-wide statement of net position. Control in this entity, by participating governmental entities, is by board representation.

#### Clark Regional Emergency Services Agency

Clark Regional Emergency Services Agency (the Agency) was created under the Interlocal Cooperation Act (RCW 39.4) by agreement between the City and other governmental units and political districts. Its purpose is to provide a consolidated public safety communications service to participating cities, political districts, and Clark County. The City has a 40% interest in the equity and operations of the Agency. Given the timing of available information, the City is reporting its investment in the joint venture at the 2012 values. In 2012, the Agency had an increase in net position totaling \$3,730,717. The City's share of 2012 operations was a gain of \$1,548,719 over 2012 balances for a total equity interest of \$3,557,978 at the end of 2012. Current liabilities are comprised of amounts owed to vendors, other governments, and accrued employee leave liabilities. The entity's long-term debt consists mainly of deferred compensation and accrued liabilities. The entity's long-term debt is unsecured. Clark County maintains the accounting records for Clark Regional Emergency Services Agency. Detailed financial statements for this entity can be obtained from Clark Regional Emergency Services Agency at 710 W 13<sup>th</sup> St, Vancouver, WA 98660-2810.

#### Jointly Governed Organizations

##### Council for the Homeless

The City, Clark County, and the Vancouver Housing Authority entered into an Intergovernmental Cooperation Act (RCW 39.4) on December 20, 1989, for the establishment of the Council for the Homeless (Council) as a collaborative effort to address issues of homelessness. Each jurisdiction appoints one board member. The remaining 12 members of the Council are selected by the Council's bylaws. Clark County and Vancouver Housing Authority provides annual fiscal support for operations where the City does not; funding, if provided by the City, comes in the form of Council applying for competitive grants as a subrecipient of the City. For the year ending December 31, 2013, the City made subrecipient grant payments to the Council totaling \$52,000. The relationship between the City and the Council does not create an ongoing financial interest or financial responsibility.

#### D. RISK MANAGEMENT

During 1977, the City became a qualified self-insurer for workers' compensation as an alternative to the state program. In 1978, all local governments within Washington State were brought under the state unemployment tax coverage, which also allowed qualified cities to become self-insured. The City qualified and became self-insured for unemployment in 1978. The City established a Self-Insurance Internal Service fund to account for and finance its insured and uninsured risks of loss. The fund addresses claims in four areas of risk that include general liability, workers' compensation, unemployment, and property. Commercial insurance is purchased to handle risk of loss. In the past three years, no settlement has exceeded the City's insurance limits.

##### General liability and Property

The self-insurance cost for liability claims and claims administration through December 31, 2013, is \$539,460 with 82 new claims filed for 2013. The fund pays the majority of claims involving general liability, but has other liability coverage through specific policies. Currently, specific policies include airport liability at an annual cost of \$4,691. Coverage totals \$5,000,000 for liability and \$5,000,000 for hangar keepers legal. In addition, the City purchases excess liability insurance for all City operations including auto, for a limit of \$10,000,000 plus \$10,000,000 excess at an annual cost of \$301,518. The excess policy provides \$1,000,000 for self-insured retention. The City also purchases liability on specific vehicles up to \$1,000,000 at an annual cost of \$9,293 and inland marine coverage for the equipment fleet at an annual cost of \$49,954. The deductible for fleet physical damage is 5% subject to \$10,000 minimum.

Property claim costs in 2013 were \$97,441, with 36 new first party property and vehicle claims reported in 2013. The City carries fire damage insurance (buildings and business personal property), earth movement, equipment breakdown, valuable papers, computer virus, accounts receivable and flood insurance coverage at an annual cost of \$383,651 for all City buildings and contents. Policy coverage for property damage is up to \$400 million with adjustable deductibles based on specific event types. This represents replacement cost for City buildings and contents.

##### Worker's compensation

The cost for Workers' Compensation claims and claims administration was \$2,137,502 in 2013, with 101 new claims processed. Reportable claims costs for 2013 are \$338,387 with 27 open claims. The City is self-insured through the fund for workers' compensation; however, an excess coverage policy is carried at an annual premium cost of \$85,094. The policy has a \$750,000 deductible.

##### Contributions and reserves

City fund contributions to the Self-Insurance Fund are determined using information from the contributing funds past claims experience and loss exposures. The claims liability reported in the fund totaled \$3,153,529 at December 31, 2013.

The claims liability, as reported in the fund, is based on the requirements of GASB Statement 10, *Accounting and Financial Reporting for Risk Financing and Related Insurance Issues*, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonably estimated. The following was prepared based on an actuarial analysis by Bickmore dated April 3, 2013. These are actuarial estimated amounts reflecting expected losses; actual losses may vary slightly. Changes in the fund's claims liability amount in 2013, 2012, and 2011 are as follows:

Year	Beginning of Fiscal Year Liability	Current Year Claims and Changes in Estimates	Claim Payments	Balance at Fiscal Year End
2013	\$ 2,983,490	\$ 2,944,442	\$ 2,774,403	\$ 3,153,529
2012	5,069,318	228,678	2,314,506	2,983,490
2011	4,777,835	2,773,416	2,481,933	5,069,318

#### E. PROPERTY TAXES

The Clark County Treasurer acts as an agent to collect property taxes levied in the County for the City and all other taxing authorities. (See Note I: D.2 receivables and payables for additional discussions).

##### Property Tax Calendar

January 1	Taxes are levied and become an enforceable lien against properties.
February 14	Tax bills are mailed.
April 30	First of two equal installment payments is due.
May 31	Assessed value of property established for next year's levy at 100 percent of market value.
October 31	Second installment is due.

Cities are permitted to levy up to \$3.60 per \$1,000 of assessed valuation for general governmental services and \$0.225 per \$1,000 for local Fire Pension Funds. However, a separate library district was formed in 1981 for the tax year 1982, and this district annexed the City thus reducing the City's levy rate by \$.50 per \$1,000 of assessed valuation to \$3.10/\$1,000. Because the City has a local Fire and Police Pension Funds, the City is able to add \$0.225 to the levy rate per \$1,000 of assessed valuation which makes the City's maximum levy rate at \$3.325/\$1,000. This amount may be reduced for any of the following reasons:

- The Washington State Constitution limits the total regular property taxes to one percent of assessed valuation or \$10 per \$1,000 of value, except for port districts and public utility districts. Within the one percent limitation, RCW 84.52.043(2) imposes an aggregate limitation on regular levies by all taxing districts, other than the State, of \$5.90/\$1,000 of assessed value, except for levies for any port or public utility district; excess levies authorized in Article VII, Section 2 of the State Constitution; and certain levies for acquiring conservation futures, for emergency medical services or care, and to finance affordable housing.
- The regular property tax increase limitation (chapter 84.55 RCW), as amended most recently by Initiative No. 747 (which was passed by voters in 2001), limits the total dollar amount of regular property taxes levied by an individual local taxing district such as the City to the amount of such taxes levied in the highest of the three most recent years multiplied by a limit factor, plus an adjustment to account for taxes on new construction, annexations, improvements and State-assessed property at the previous year's rate. The limit factor is the lesser of 101 percent of the highest levy in the three previous years (excluding new construction, improvements, and State-assessed property) or 100 percent plus inflation, unless a greater amount is approved by a simple majority of the voters. With a supermajority vote of the Council, the limit factor is a flat 101 percent. On November 8, 2007, the Washington Supreme Court ruled Initiative 747 unconstitutional. On November 29, 2007, the Legislature approved a bill reinstating the 101 percent property tax limit factor approved by the voters under Initiative 747.
- The City may voluntarily levy taxes below the legal limit.

Special levies approved by the voters are not subject to the above limitations.

For 2013, the City's regular tax levy was \$3.172 per \$1,000 on a total taxable 2013 assessed valuation of \$13,222,265,791 for a total regular levy of \$41,943,790.

Outstanding property taxes at December 31, 2013 amount to \$1,120,733. The City does not establish an allowance for doubtful accounts since state law has authorized sales of taxed property to satisfy delinquent property taxes.

In February 2013, the city annexed Glenwood Hills, which added \$177,532 in property tax revenue for the Street and the Fire fund. Of this \$175,655 was collected, and \$103,416 was distributed to the Street fund and \$72,239 was distributed to the Fire fund.

All property taxes are received into the General, Fire and Street funds. Transfers are then made into the general obligation debt service funds as required by the bond ordinances. Any shortages due to delinquent property taxes are absorbed by the General Fund.

#### F. EMPLOYEE RETIREMENT SYSTEMS AND PENSION PLANS

Substantially all city full-time and qualifying part-time employees participate in one of the following statewide retirement systems administered by the Washington State Department of Retirement Systems, under cost-sharing multiple-employer public employee defined benefit retirement plans. The Department of Retirement Systems (DRS), a department within the primary government of the State of Washington, issues a publicly available comprehensive annual financial report (CAFR) that includes financial statements and required supplementary information for each plan. The DRS CAFR may be

obtained by writing to: Department of Retirement Systems, Communications Unit, P.O. Box 48380, Olympia, WA 98504-8380; or it may be downloaded from the DRS website at [www.drs.wa.gov](http://www.drs.wa.gov). The following disclosures are made pursuant to GASB Statements 27, *Accounting for Pensions by State and Local Government Employers* and 50, *Pension Disclosures, an Amendment of GASB Statements 25 and 27*.

1. **PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS) Plans 1, 2, and 3**

Plan Description

The Legislature established PERS in 1947. Membership in the system includes: elected officials; state employees; employees of the Supreme, Appeals, and Superior courts; employees of legislative committees; employees of district and municipal courts; and employees of local governments. Membership also includes higher education employees not participating in higher education retirement programs. Approximately 49 percent of PERS salaries are accounted for by state employment. PERS retirement benefit provisions are established in Chapters 41.34 and 41.40 RCW and may be amended only by the State Legislature.

PERS is a cost-sharing multiple-employer retirement system comprised of three separate plans for membership purposes: Plans 1 and 2 are defined benefit plans and Plan 3 is a defined benefit plan with a defined contribution component.

PERS members who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 and by either, February 28, 2002 for state and higher education employees, or August 31, 2002 for local government employees, are Plan 2 members unless they exercised an option to transfer their membership to Plan 3. PERS members joining the system on or after March 1, 2002 for state and higher education employees, or September 1, 2002 for local government employees have the irrevocable option of choosing membership in either PERS Plan 2 or Plan 3. The option must be exercised within 90 days of employment. Employees who fail to choose within 90 days default to Plan 3.

PERS is comprised of and reported as three separate plans for accounting purposes: Plan 1, Plan 2/3, and Plan 3. Plan 1 accounts for the defined benefits of Plan 1 members. Plan 2/3 accounts for the defined benefits of Plan 2 members, and the defined benefit portion of benefits for Plan 3 members. Plan 3 accounts for the defined contribution portion of benefits for Plan 3 members. Although members can only be a member of either Plan 2 or Plan 3, the defined benefit portions of Plan 2 and Plan 3 are accounted for in the same pension trust fund. All assets of this Plan 2/3 may legally be used to pay the defined benefits of any of the Plan 2 or Plan 3 members or beneficiaries, as defined by the terms of the plan. Therefore, Plan 2/3 is considered to be a single plan for accounting purposes.

PERS Plan 1 and Plan 2 retirement benefits are financed from a combination of investment earnings and employer and employee contributions. Employee contributions to the PERS Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS' Fiscal Year 2013, the rate was five and one-half percent compounded quarterly. Members in PERS Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest thereon, in lieu of any retirement benefit, upon separation from PERS-covered employment.

PERS Plan 1 members are vested after the completion of five years of eligible service.

PERS Plan 1 members are eligible for retirement from active status at any age with at least 30 years of service, at age 55 with 25 years of service, or at age 60 with at least 5 years of service. Plan 1 members retiring from inactive status prior to the age of 65 may receive actuarially reduced benefits.

The monthly benefit is 2 percent of the average final compensation (AFC) per year of service, but the benefit may not exceed 60 percent of the AFC. The AFC is the monthly average of the 24 consecutive highest-paid service credit months.

PERS Plan 1 retirement benefits are actuarially reduced to reflect the choice, if made, of a survivor option.

Plan 1 members may elect to receive an optional COLA that provides an automatic annual adjustment based on the Consumer Price Index. The adjustment is capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 1 provides duty and non-duty disability benefits. Duty disability retirement benefits for disablement prior to the age of 60 consist of a temporary life annuity. The benefit amount is \$350 a month, or two-thirds of the monthly AFC, whichever is less. The benefit is reduced by any workers' compensation benefit and is payable as long as the member remains disabled or until the member attains the age of 60, at which time the benefit is converted to the member's service retirement amount.

A member with five years of covered employment is eligible for non-duty disability retirement. Prior to the age of 55, the benefit amount is 2 percent of the AFC for each year of service reduced by 2 percent for each year that the member's age is less than 55. The total benefit is limited to 60 percent of the AFC and is actuarially reduced to reflect the choice of a survivor option. Plan 1 members may elect to receive an optional COLA amount (based on the Consumer Price Index), capped at 3 percent annually. To offset the cost of this annual adjustment, the benefit is reduced.

PERS Plan 2 members are vested after the completion of five years of eligible service. Plan 2 members are eligible for normal retirement at the age of 65 with five years of service. The monthly benefit is 2 percent of the AFC per year of service. The AFC is the monthly average of the 60 consecutive highest paid service months. There is no cap on years of service credit; and a cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

PERS Plan 2 members who have at least 20 years of service credit, and are 55 years of age or older, are eligible for early retirement with a reduced benefit. The benefit is reduced by an early retirement factor (ERF) that varies according to age, for each year before age 65.

PERS Plan 2 members who have 30 or more years of service credit and are at least 55 years old can retire under one of two provisions, if hired prior to May 1, 2013:

- With a benefit that is reduced by 3 percent for each year before age 65; or
- With a benefit that has a smaller (or no) reduction (depending on age) that imposes stricter return-to-work rules.

PERS Plan 2 members hired on or after May 1, 2013 have the option to retire early by accepting a reduction of 5 percent for each year of retirement before age 65. This option is available only to those who are age 55 or older and have at least 30 years of service.

PERS Plan 2 retirement benefits are actuarially reduced to reflect the choice, if made, of a survivor option.

PERS Plan 3 has a dual benefit structure. Employer contributions finance a defined benefit component and member contributions finance a defined contribution component. As established by Chapter 41.34 RCW, employee contribution rates to the defined contribution component range from 5 percent to 15 percent of salaries, based on member choice. Members who do not choose a contribution rate default to a 5 percent rate. There are currently no requirements for employer contributions to the defined contribution component of PERS Plan 3.

PERS Plan 3 defined contribution retirement benefits are dependent upon the results of investment activities. Members may elect to self-direct the investment of their contributions. Any expenses incurred in conjunction with self-directed investments are paid by members. Absent a member's self-direction, PERS Plan 3 contributions are invested in the Retirement Strategy Fund that assumes the member will retire at age 65.

For DRS' Fiscal Year 2013, PERS Plan 3 employee contributions were \$99.0 million, and plan refunds paid out were \$69.4 million.

The defined benefit portion of PERS Plan 3 provides members a monthly benefit that is 1 percent of the AFC per year of service. The AFC is the monthly average of the 60 consecutive highest-paid service months. There is no cap on years of service credit, and Plan 3 provides the same cost-of-living allowance as Plan 2.

Effective June 7, 2008, PERS Plan 3 members are vested in the defined benefit portion of their plan after ten years of service; or after five years of service, if twelve months of that service are earned after age 44; or after five service credit years earned in PERS Plan 2 by June 1, 2003. Plan 3 members are immediately vested in the defined contribution portion of their plan.

Vested Plan 3 members are eligible for normal retirement at age 65, or they may retire early with the following conditions and benefits:

- If they have at least ten service credit years and are 55 years old, the benefit is reduced by an ERF that varies with age, for each year before age 65.
- If they have 30 service credit years and are at least 55 years old, and were hired before May 1, 2013, they have the choice of a benefit that is reduced by 3 percent for each year before age 65; or a benefit with a smaller (or no) reduction factor (depending on age) that imposes stricter return-to-work rules.
- If they have 30 service credit years, are at least 55 years old, and were hired after May 1, 2013, they have the option to retire early by accepting a reduction of 5 percent for each year before age 65.

PERS Plan 3 benefits are actuarially reduced to reflect the choice, if made, of a survivor option.

PERS Plan 2 and Plan 3 provide disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 monthly benefit amount is 2 percent of the AFC per year of service. For Plan 3, the monthly benefit amount is 1 percent of the AFC per year of service. These disability benefit amounts are actuarially reduced for each year that the member's age is less than 65, and to reflect the choice of a survivor option. There is no cap on years of service credit, and a cost-of-living allowance is granted (based on the Consumer Price Index) capped at 3 percent annually.

PERS members meeting specific eligibility requirements have options available to enhance their retirement benefits. Some of these options are available to their survivors.

A one-time duty-related death benefit is provided to the beneficiary or the estate of a PERS member who dies as a result of injuries sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of the member's covered employment, if found eligible by the Department of Labor and Industries.

There are 1,176 participating employers in PERS. Membership in PERS consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2012:

Retirees and Beneficiaries Receiving Benefits	82,242
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	30,515
Active Plan Members Vested	106,317
Active Plan Members Non-vested	44,273
Total	263,347

#### Funding Policy

Each biennium, the state Pension Funding Council adopts PERS Plan 1 employer contribution rates, PERS Plan 2 employer and employee contribution rates, and PERS Plan 3 employer contribution rates. Employee contribution rates for Plan 1 are established by statute at 6 percent for state agencies and local government unit employees, and at 7.5 percent for state government elected officials. The employer and employee contribution rates for Plan 2 and the employer contribution rate for Plan 3 are developed by the Office of the State Actuary to fully fund Plan 2 and the defined benefit portion of Plan 3. Under PERS Plan 3, employer contributions finance the defined benefit portion of the plan and member contributions finance the defined contribution portion. The Plan 3 employee contribution rates range from 5 percent to 15 percent.

The methods used to determine the contribution requirements are established under state statute in accordance with Chapters 41.40 and 41.45 RCW.

The required contribution rates expressed as a percentage of current-year covered payrolls, as of December 31, 2012, were as follows:

	<u>PERS Plan 1</u>	<u>PERS Plan 2</u>	<u>PERS Plan 3</u>
Employer*	9.21%**	9.21%**	9.21%***
Employee	6.00%****	4.92%****	****

- \* The employer rates include the employer administrative expense fee currently set at 0.18%.
- \*\* The employer rate for state elected officials is 13.73% for Plan 1 and 9.21% for Plan 2 and Plan 3.
- \*\*\* Plan 3 defined benefit portion only.
- \*\*\*\* The employee rate for state elected officials is 7.50% for Plan 1 and 4.92% for Plan 2.
- \*\*\*\*\* Variable from 5.0% minimum to 15.0% maximum based on rate selected by the PERS 3 member.

Both the City and its employees made the required contributions. The City's required contributions for the years ended December 31 were as follows:

	<u>PERS Plan 1</u>	<u>PERS Plan 2</u>	<u>PERS Plan 3</u>
2013	\$ 25,296	\$ 2,486,249	\$ 368,957
2012	31,363	2,155,620	337,306
2011	26,343	1,876,386	322,831

## 2. LAW ENFORCEMENT OFFICERS' & FIRE FIGHTERS' RETIREMENT SYSTEM (LEOFF) Plans 1 and 2

#### Plan Description:

LEOFF was established in 1970 by the Legislature. Membership includes all full-time, fully compensated, local law enforcement commissioned officers, firefighters and, as of July 24, 2005, emergency medical technicians. LEOFF membership is comprised primarily of non-state employees, with Department of Fish and Wildlife enforcement officers, who were first included prospectively effective July 27, 2003, being an exception. LEOFF retirement benefit provisions are established in Chapter 41.26 RCW and may be amended only by the State Legislature.

LEOFF is a cost-sharing multiple-employer retirement system comprised of two separate defined benefit plans. LEOFF members who joined the system by September 30, 1977 are Plan 1 members. Those who joined on or after October 1, 1977 are Plan 2 members.

Effective July 1, 2003, the LEOFF Plan 2 Retirement Board was established by Initiative 790 to provide governance of LEOFF Plan 2. The Board's duties include adopting contribution rates and recommending policy changes to the Legislature.

LEOFF retirement benefits are financed from a combination of investment earnings, employer and employee contributions, and a special funding situation in which the state pays through state legislative appropriations. Employee contributions to the LEOFF Plan 1 and Plan 2 defined benefit plans accrue interest at a rate specified by the Director of DRS. During DRS' fiscal year 2012, the rate was five and one-half percent compounded quarterly. Members in LEOFF Plan 1 and Plan 2 can elect to withdraw total employee contributions and interest earnings upon separation from LEOFF-covered employment.

LEOFF Plan 1 members are vested after the completion of five years of eligible service. Plan 1 members are eligible for retirement with five years of service at the age of 50. The benefit per year of service calculated as a percent of final average salary (FAS) is as follows:

<u>Term of Service</u>	<u>Percent of Final Average Salary</u>
20 or more years	2.0%
10 but less than 20 years	1.5%
5 but less than 10 years	1.0%

The FAS is the basic monthly salary received at the time of retirement, provided a member has held the same position or rank for 12 months preceding the date of retirement. Otherwise, it is the average of the highest consecutive 24 months' salary within the last 10 years of service. A cost-of-living allowance is granted (based on the Consumer Price Index).

LEOFF Plan 1 provides death and disability benefits. Death benefits for survivors of Plan 1 members on active duty consist of the following: (1) If eligible spouse, 50 percent of the FAS, plus 5 percent of FAS for each eligible surviving child, with a limitation on the combined benefit of 60 percent of the FAS; or (2) If no eligible spouse, eligible children receive 30 percent of FAS for the first child plus 10 percent for each additional child, subject to a 60 percent limitation of FAS, divided equally.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 1 member who dies as a result of injuries or illness sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of the member's covered employment, if found eligible by the Department of Labor and Industries.

The LEOFF Plan 1 disability allowance is 50 percent of the FAS plus 5 percent for each child up to a maximum of 60 percent. Upon recovery from disability before the age of 50, a member is restored to service with full credit for service while disabled. Upon recovery after the age of 50, the benefit continues as the greater of the member's disability benefit or service retirement benefit.

LEOFF Plan 2 members are vested after the completion of five years of eligible service.

Plan 2 members are eligible for retirement at the age of 53 with five years of service, or at age 50 with 20 years of service. Plan 2 members receive a benefit of 2 percent of the FAS per year of service (the FAS is based on the highest consecutive 60 months), actuarially reduced to reflect the choice of a survivor option. Members who retire prior to the age of 53 receive reduced benefits. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53. Otherwise, the benefits are actuarially reduced for each year prior to age 53. A cost-of-living allowance is granted (based on the Consumer Price Index), capped at 3 percent annually.

LEOFF Plan 2 provides disability benefits. There is no minimum amount of service credit required for eligibility. The Plan 2 benefit amount is 2 percent of the FAS for each year of service. Benefits are reduced to reflect the choice of survivor option and for each year that the member's age is less than 53, unless the disability is duty-related. If the member has at least 20 years of service and is age 50, the reduction is 3 percent for each year prior to age 53.

A disability benefit equal to 70 percent of their FAS, subject to offsets for workers' compensation and Social Security disability benefits received, is also available to those LEOFF Plan 2 members who are catastrophically disabled in the line of duty and incapable of future substantial gainful employment in any capacity. Effective June 2010, benefits to LEOFF Plan 2 members who are catastrophically disabled include payment of eligible health care insurance premiums.

Members of LEOFF Plan 2 who leave service because of a line of duty disability are allowed to withdraw 150 percent of accumulated member contributions. This withdrawal benefit is not subject to federal income tax. Alternatively, members of LEOFF Plan 2 who leave service because of a line of duty disability may be eligible to receive a retirement benefit of at least 10 percent of FAS and 2 percent per year of service beyond five years. The first 10 percent of the FAS is not subject to federal income tax.



LEOFF Plan 2 retirees may return to work in an eligible position covered by another retirement system, choose membership in that system and suspend their pension benefits, or not choose membership and continue receiving pension benefits without interruption.

A one-time duty-related death benefit is provided to the estate (or duly designated nominee) of a LEOFF Plan 2 member who dies as a result of injuries or illness sustained in the course of employment, or if the death resulted from an occupational disease or infection that arose naturally and proximately out of the member's covered employment, if found eligible by the Department of Labor and Industries.

Benefits to eligible surviving spouses and dependent children of LEOFF Plan 2 members killed in the course of employment include the payment of eligible health care insurance premiums.

Legislation passed in 2009 provides to the Washington-state-registered domestic partners of LEOFF Plan 2 members the same treatment as married spouses, to the extent that the treatment is not in conflict with federal laws.

LEPPF members meeting specific eligibility requirements have options available to enhance their retirement benefits. Some of these options are available to their survivors.

There are 374 participating employers in LEOFF. Membership in LEOFF consisted of the following as of the latest actuarial valuation date for the plans of June 30, 2012:

Retirees and Beneficiaries Receiving Benefits	10,189
Terminated Plan Members Entitled to But Not Yet Receiving Benefits	689
Active Plan Members Vested	14,273
Active Plan Members Nonvested	<u>2,633</u>
Total	<u>27,784</u>

#### Funding Policy:

Employer and employee contribution rates are developed by the Office of the State Actuary to fully fund the plans. Starting on July 1, 2000, Plan 1 employers and employees will contribute zero percent as long as the plan remains fully funded. Plan 2 employers and employees are required to pay at the level adopted by the LEOFF Plan 2 Retirement Board.

The Legislature, by means of a special funding arrangement, appropriated money from the state General Fund to supplement the current service liability and fund the prior service costs of Plans 1 and 2 in accordance with the requirements of the Pension Funding Council and the LEOFF Plan 2 Retirement Board. However, this special funding situation is not mandated by the state constitution and this funding requirement could be returned to the employers by a change of statute. For DRS' fiscal year 2013, the state contributed \$5.4 million to LEOFF Plan 2.

The methods used to determine the contribution rates are established under state statute in accordance with chapters 41.26 and 41.45 of the RCW.

The required contribution rates expressed as a percentage of current-year covered payroll, as of December 31, 2013, were as follows:

	<u>LEOFF Plan 1</u>	<u>LEOFF Plan 2</u>
Employer*	0.18%	5.23%**
Employee	0.00%	8.41%
State	N/A	3.36%

\*The employer rates include the employer administrative expense fee currently set at 0.18%.

\*\* The employer rate for ports and universities is 8.59%.

Both City and its employees made the required contributions. The City's required contributions for the years ended December 31 were:

	<u>LEOFF Plan 1</u>	<u>LEOFF Plan 2</u>
2013	\$0	\$1,798,219
2012	0	1,759,338
2011	22	1,695,890

### 3. POLICE OFFICERS AND FIREFIGHTERS' PENSION FUNDS

The City administers two single employer defined benefit pension plans, Police Pension Fund and Fire Pension Fund. These funds were established by the City in compliance with requirements of the Revised Code of Washington 41.20 and 41.18. The plans are limited to police officers, firefighters and their beneficiaries for individuals employed before March 1, 1970, the effective date of LEOFF. The LEOFF laws were subsequently amended by the Pension Reform Act, which took effect October 1, 1977. Through the LEOFF Act, the state undertook to provide the bulk of police and fire pensions; however, the municipalities continue to be responsible for all or part of pension benefits for employees hired before March 1, 1970, as discussed later. The plans are closed plans that provide pension and medical benefits, some of which can be in excess of LEOFF benefits.

#### Benefit Provisions

The LEOFF Act requires a varying obligation of the City for benefits paid to police officers and firefighters.

- Pension and medical expenses for police officers and firefighters retired prior to March 1, 1970, continue to be paid in their entirety by the City under the old pension laws.
- Police officers and firefighters hired before, but not retired on March 1, 1970, received at retirement the greater of the pension benefit provided under the old pension laws and under the LEOFF Act. Any excess of the old benefit over the LEOFF benefit is provided by the City. The City also pays the reasonable cost of necessary medical expenses of the retiree for life.
- For police officers and firefighters hired on or after March 1, 1970, and prior to October 1, 1977, the City is obligated for lifetime medical expenses only. The LEOFF system pays the entire retirement allowance.
- Police officers and firefighters hired on or after October 1, 1977, are covered entirely by the LEOFF system with no City obligation for either retirement allowance or medical expenses.

There were no changes in benefit provisions in the current year.

#### Summary of Significant Accounting Policies

The Police and Fire plans are shown as trust funds in the financial statements of the City. The financial statements are prepared using the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. The City follows GASB Statement No. 50, "Pension Disclosures," which amends GASB statements No. 25, "Financial Reporting for Defined Benefit Pension Plans and Note Disclosures" and GASB Statement No. 27, "Accounting for Pensions by State and Local Governmental Employers." As such, we will be reporting funding progress of the pensions, as required.

As of December 31, 2013, the Firefighters Pension fund had an investment portfolio with fair value of \$2,017,067, which was invested in U.S. Governmental Agencies, a Corporate Bond, and in Municipal Bonds on behalf of the Firemen's Pension Fund. In addition to these investments, the Firefighters Pension fund had cash and cash equivalents invested in the City's internal investment pool totaling \$5.4 million. Investments in the City's internal investment pool are invested in the Washington State Treasurer Local Government Investment Pool (LGIP), a Rule 2a-7 money market type fund with an average portfolio maturity of less than 91 days, the Clark County Local Government Investment Pool, US Agencies and in Municipal Bonds. All investments are valued at fair value. The Police Pension fund reported no investments at December 31, 2013, but did have \$1,492,837 invested in the City's internal investment pool. Investments are reported at fair value.

The City does not hold an investment in any one corporation or organization exceeding 5% of net position available for benefits. Additionally, the City does not have any long-term contract for contributions and any amounts outstanding at the report date.

#### Contributions and Reserves

Each Plan receives funding as detailed in section A of this note. Funding for the Police Pension Fund comes from annual transfers from the General Fund that are budgeted and approved by Council. Sources of funding for the Firefighters Pension Fund include donations, distributions from the state from fire insurance premium collections, and a property tax levy of up to \$.45 per \$1,000 of assessed valuation. Milliman Consultants and Actuaries completed actuarial studies of the two funds as of December 31, 2013. The General Fund is responsible for the costs of administering the plans. Obligations for medical expenses are funded for the most part by group insurance. There have been no required employee contributions to the plans since March 1, 1970. As of December 31, 2013, the Police Pension Funds and the Firefighters Pension Fund reported net position reserved for payment of future claims of \$1,510,727 and \$7,387,981 respectively.

Police and Fire Pension Funds Annual Pension Cost and Net Pension Obligation

	Police Pension	Fire Pension
Amortized of Unfunded Actuarial Liability (UAAL)	\$ 87,859	\$ (31,476)
Interest to December 31, 2013	3,295	(1,180)
Actuarial Required Contribution (ARC) 12/31/13	91,154	(32,656)
Interest on Net Pension Obligation (NPO)	(60,357)	(154,105)
Adjustment to Net Pension Obligation	(120,069)	(306,563)
Annual Pension Cost (APC)	150,866	119,802
Employer Contributions	479,260	864,488
Increase (Decrease) in NPO	(328,394)	(744,686)
Net Pension Obligation (Asset) January 1, 2013	(1,609,529)	(4,109,468)
Net Pension Obligation (Asset) December 31, 2013	\$ (1,937,923)	\$ (4,854,154)

The negative net pension obligation is a result of the City over paying its required annual pension cost; the resulting net pension asset has been recorded in the Governmental Activities, Statement of Net Position.

Three Year Trend Information

**Police Pension Fund:**

Fiscal Year Ending	Annual Pension Cost (APC)	Contribution as a Percentage of APC	Net Pension Obligation (Asset)
December 31, 2013	\$ 150,866	318%	\$ (1,937,923)
December 31, 2012	214,112	221%	(1,609,529)
December 31, 2011	203,747	212%	(1,349,639)

**Firefighters Pension Fund:**

Fiscal Year Ending	Annual Pension Cost (APC)	Contribution as a Percentage of APC	Net Pension Obligation (Asset)
December 31, 2013	\$ 119,802	722%	\$ (4,854,154)
December 31, 2012	221,938	346%	(4,109,468)
December 31, 2011	198,816	438%	(3,565,100)

Schedule of Funding Progress

GASB 50 requires that the current funded status of the plan is shown, so that users of the financial statements can determine if the funding status is improving or worsening over time. These amounts are shown in thousands below:

**Police Pension Fund:**

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
January 1, 2013	\$ 1,220	\$ 2,398	\$ 1,178	51%	\$ -	N/A
January 1, 2011	774	3,074	2,300	25%	-	N/A
January 1, 2009	569	4,784	4,215	12%	149	2829%

**Fire Pension Fund:**

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a % of Covered Payroll
January 1, 2013	\$ 6,978	\$ 6,556	\$ (422)	106%	\$ -	N/A
January 1, 2011	6,491	7,895	1,404	82%	-	N/A
January 1, 2009	6,225	10,043	3,818	62%	-	N/A

Trend information gives an indication of the progress made in accumulating sufficient assets to pay benefits when due. Six-year trend information is presented as required supplementary information following the Notes to the Financial Statements.

Actuarial assumptions are shown below:

	Police Pension	Fire Pension
Valuation Date	1/1/2013	1/1/2013
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
	30 Year closed period	30 Year closed period as
Amortization Method	as of 1/1/2001	of 1/1/2001
Remaining Amortization Period	18 Years	18 Years
Asset Valuation Method	Fair Value	Fair Value
Actuarial Assumptions		
Investment Rate of Return	3.75%	3.75%
Projected Salary Increases	3.50%	3.50%
Inflation Rate	2.50%	2.50%
Cost of Living Adjustments	Varies*	Varies*

\*Under the Police and Fire Pension fund requirements of state law, most adjustments are based on the change in salary for the rank of the members held at retirement or based on the Consumer Price Index. Adjustments are determined in accordance with RCW 41.18.150 and RCW 41.26.

Separate financial statements are not issued for the police and fire pension plan. The statement of net position and the statement of changes in fiduciary net assets for the police and fire pension plans can be found in the Fiduciary Fund Section of these financial statements.

## G. POSTEMPLOYMENT BENEFITS OTHER THAN PENSION BENEFITS

### Plan Description:

In addition to the pension benefits described in Note V.F.3, the City administers two single employer defined benefit plans covering postretirement healthcare and long term care in accordance with state statute to retired police and fire employees who are eligible under the Police Relief and Pension Fund and Firefighter's Pension Fund through Law Enforcement Officers & Fire Fighters Plan 1 (LEOFF-1). The activity of the plan is reported in the City's Police and Fire Pension Trust Funds. LEOFF retirement benefit provisions are established in state statute and may be amended only by the State Legislature. A separate audited GAAP-basis Postemployment benefit plan report is not available.

### Membership:

Membership in this program includes Plan 1 participants of LEOFF who joined the system by September 30, 1977. Currently, 122 retirees meet those eligibility requirements. This is considered a closed group with no new members. There were no active employees who had not retired as of December 31, 2013.

### Funding Policy:

The City reimburses 100 percent of the amount of validated claims for medical and hospitalization costs incurred by eligible retirees. The City pays for the retiree's monthly insurance premium and also picks up the balance owing after insurance and Medicare payments are made. The pension board performs an annual survey to determine the limit of optical and chiropractic care to be covered. The City also reimburses a monthly fixed amount equal to the Medicare premium for each retiree eligible for Medicare. The methods used to determine the contribution rates are established under state statute in accordance with chapters 41.28 and 41.45 of the RCW.

Under RCW law, medical, hospital, and nursing care are covered as long as a disability exists for any active fire fighter or police hired prior to March 1, 1970.

Employer contributions are financed on a pay-as-you-go basis. Expenditures for postretirement health in 2013 were \$1,576,597.

### Annual OPEB costs and Net OPEB Obligation:

The city's annual other post employment benefit (OPEB) cost for each plan is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a period not to exceed thirty years. The city's annual OPEB cost for the current year and the related information for each plan are as follows:

	Police	Fire
Annual required contribution	\$ 1,089,885	\$ 1,776,560
Interest on net OPEB obligation	71,270	109,383
Adjustment to annual required contribution	(117,090)	(179,705)
Annual OPEB cost	1,043,865	1,706,238
Contributions made	(558,218)	(1,020,379)
Increase in net OPEB obligation	487,647	685,859
Net OPEB obligation - beginning of year	1,800,544	2,916,881
Net OPEB obligation - end of year	\$ 2,388,191	\$ 3,602,740

The city's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for 2013 and the two preceding years for each were as follows:

	Year Ended	Annual OPEB Cost	Percentage of OPEB Cost Contributed	Net OPEB obligation
Police	December 31, 2013	\$ 1,043,865	53%	\$ 2,388,191
	December 31, 2012	1,050,073	54%	1,900,544
	December 31, 2011	1,061,545	56%	1,419,719
Fire	December 31, 2013	\$ 1,706,238	80%	\$ 3,602,740
	December 31, 2012	1,608,675	69%	2,916,881
	December 31, 2011	1,624,007	63%	2,421,977

### Funding Status and Funding Progress:

The actuarial updates on the funding status is as follows:

#### Police:

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Liabilities (UAL)	Funded Ratio	Covered Payroll	UAAL as a percentage of Covered Payroll
January 1, 2013	\$ -	\$ 17,048	\$ 17,048	0%	N/A	N/A
January 1, 2011	-	17,272	17,272	0%	N/A	N/A
January 1, 2009	-	14,518	14,518	0%	N/A	N/A

#### Fire:

Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities (AAL)	Unfunded Actuarial Liabilities (UAL)	Funded Ratio	Covered Payroll	UAAL as a percentage of Covered Payroll
January 1, 2013	\$ -	\$ 27,794	\$ 27,794	0%	N/A	N/A
January 1, 2011	-	26,545	26,545	0%	N/A	N/A
January 1, 2009	-	21,587	21,587	0%	N/A	N/A

### Actuarial Methods and Assumptions:

The actuarial assumptions used in the January 1, 2013 OPEB actuarial valuations include techniques that are designed to estimate the future experience of the members, reduce short term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long term perspective of the calculations. In the January 1, 2013 actuarial valuation, the entry age normal cost method was used. The assumptions included a 3.75% investment rate of return, a medical inflation rate that ranges between 5.4-7.5% over the next 18 years, and a long-term care inflation rate of 4.75% for both plans. The plans unfunded actuarial accrued liability is being amortized over 30 years as a level percentage of projected payrolls on a closed basis. The remaining amortization period at December 31, 2012 is twenty-four years.

Actuarial valuations of an ongoing plan involve estimates of the value of the reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, service retirement, disability, mortality and healthcare cost trends. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision, as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress, presented as required supplementary information following the notes to the financial statements presents the results of OPEB valuations as of December 31, 2013 and looking forward, the schedule of funding progress will eventually provide multiyear trend information about whether the actuarial values of plan assets are increasing or decreasing over time relative to the actuarial accrued liabilities for benefits. Calculations are based on the OPEB benefits provided under the terms of the substantive plan in effect at the time of each valuation and on the pattern of sharing of costs between the employer and the plan members to that point.

The schedule of funding progress, presented as RSI following the notes to the financial statements, presents multiyear trend information about whether the actuarial value of plan assets in increasing or decreasing over time relative to the actuarial accrued liability for benefits.

## H. POLLUTION REMEDIATION OBLIGATION

Dry cleaning solvent had been dumped down a catch basin on a regular basis which subsequently caused perchloroethylene (PCE) to leak into the aquifer at Water Station No.4. The City is using aeration towers to treat this ground water. The towers remove trace volatile organic compounds, and carbon dioxide which occurs naturally. The environmental liability is expected to cost \$420,000 over the next 20 years, with a current portion of \$21,000. This estimate is based on prior year actual costs, and is subject to changes in price, technology or changes in applicable laws and regulations.

## I. EXTRAORDINARY ITEMS

Effective January 1, 1997, the City and Clark County entered into an interlocal agreement for the operation of a consolidated parks department and joint administration of a parks impact fee ("PIF") program. The agreement was renewed on several occasions, as recently as December 31, 2012. In June 2013, the County exercised its unilateral right pursuant to the interlocal agreement to terminate the agreement effective December 31, 2013. Pursuant to the terms of the interlocal agreement the City held park impact fee money for both the City and the County. The City has recorded the return of the park impact fee owed to the County in the amount of \$10,698,998 as an Extraordinary item related to contract termination.

## J. PRIOR PERIOD ADJUSTMENTS

The City has recorded prior period adjustments (PPA), which includes:

Government-wide : Governmental Activities (not affecting the Fund Statements)

Capital asset corrections	\$	61,518
	\$	61,518

Government-wide : Governmental Funds

	General Fund	Consolidated Fire Fund	Transportation Capital	Non-Major Governmental Funds	Internal Service Funds	Total
Recording of revenue and expenses in correct period	\$ 2,702,164	\$ -	\$ (30,128)	\$ (118,498)	\$ (9,028)	\$ 2,544,510
Recording of revenue and expense transactions in correct fund	(210,225)	775	(30,259)	11,205		(228,504)
	\$ 2,491,939	\$ 775	\$ (60,387)	\$ (107,293)	\$ (9,028)	\$ 2,316,006

Combined Government Wide Prior Period Adjustments

\$ 2,377,524

Government-wide : Business Type Activities

	Water Sewer Fund	Parking	Non-Major Enterprise Funds	Total
Recording of liabilities, revenue and expenses in correct period	\$ (25,184)	\$ -	\$ (703,092)	\$ (728,276)
Correction to estimate of pollution remediation				-
Recording of revenue and expense transactions in correct fund	31,790	(16,725)		15,065
Capital asset corrections	(122,849)	(656,208)	(88,181)	(867,038)
	\$ (116,043)	\$ (672,933)	\$ (791,273)	\$ (1,580,249)

Component Unit - Vancouver Downtown Redevelopment Authority

Recording of liabilities in correct period	\$	(195,799)
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## K. SUBSEQUENT EVENTS

The City has evaluated events subsequent to the fiscal year-end December 31, 2013, and has identified no events that, if disclosed, would influence the readers' opinion concerning these financial statements.

## CITY OF VANCOUVER

### Required Supplementary Information

#### Police and Fire Pension Funds

December 31, 2013

#### GASB Statement No. 25 and 27

#### Schedule of Funding Progress

(In thousands)

Six year trend Information

Retirement System	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
Police Relief and Pension Fund	1/1/2013	\$ 1,220	\$ 2,398	\$ 1,178	51%	\$ -	N/A
	1/1/2011	774	3,074	2,300	25%	-	N/A
	1/1/2009	569	4,784	4,215	12%	-	N/A
	1/1/2007	498	3,973	3,475	13%	-	N/A
	1/1/2005	344	3,781	3,437	9%	-	N/A
	1/1/2003	468	3,760	3,292	12%	-	N/A
Fireman's Pension Fund	1/1/2013	\$ 6,978	\$ 6,556	\$ (422)	106%	\$ -	N/A
	1/1/2011	8,491	7,885	1,404	82%	-	N/A
	1/1/2009	6,225	10,043	3,818	62%	-	N/A
	1/1/2007	5,458	9,505	4,047	57%	-	N/A
	1/1/2005	5,620	9,224	3,604	61%	-	N/A
	1/1/2003	5,983	9,233	3,240	65%	-	N/A

\* Information unavailable

#### GASB Statement No. 25

#### Schedule of Employer Contributions #

Six year trend Information

Retirement System	Fiscal Year Ending	Actual **Employer Contribution	Police Auction Income / Fire Insurance Premiums	Annual Required Contribution (ARC)	Percentage of ARC Contributed
Police Relief and Pension Fund	12/31/2013	\$ 477,774	\$ 1,486	\$ 91,154	526%
	12/31/2012	471,529	2,474	169,291	280%
	12/31/2011	431,680	1,256	169,291	256%
	12/31/2010	480,192	889	291,688	165%
	12/31/2009	377,246	2,124	291,688	130%
	12/31/2008	437,208	1,167	251,853	174%
Fireman's Pension Fund	12/31/2013	\$ 692,697	\$ 171,821	\$ (32,656)	N/A
	12/31/2012	609,258	156,748	103,240	742%
	12/31/2011	684,858	160,196	103,240	819%
	12/31/2010	555,028	160,133	264,222	271%
	12/31/2009	684,887	143,225	264,222	313%
	12/31/2008	860,815	151,037	293,278	345%

\*\* Employer contributions for pensions are total contributions to the Fund net of disbursements from the Fund for medical expenses under RCW 41.26.150 and administrative expenses.

Prior information used to determine funding requirements for Police Relief and Pension and Firefighters' Pension Funds do not meet the parameters for actuarial calculations for defined benefit pension plans and so historical data prior to 1997 is not shown. The City's plan is valued every two years.

**CITY OF VANCOUVER**

Required Supplementary Information

Police and Fire OPEB Pension Funds

December 31, 2013

**Schedule of Funding Progress**

(in thousands)

Six year trend \*

Retirement System	Actuarial Valuation Date	Actuarial Value of Assets	Actuarial Accrued Liabilities	Unfunded Actuarial Accrued Liabilities (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
Police Relief and Pension Fund	1/1/2013	\$ -	\$ 17,048	\$ 17,048	0%	N/A	N/A
	1/1/2011	-	17,272	17,272	0%	N/A	N/A
	1/1/2009	-	14,518	14,518	0%	N/A	N/A
	1/1/2007	-	9,734	9,734	0%	N/A	N/A
Fireman's Pension Fund	1/1/2013	\$ -	\$ 27,794	\$ 27,794	0%	N/A	N/A
	1/1/2011	-	28,545	28,545	0%	N/A	N/A
	1/1/2009	-	21,587	21,587	0%	N/A	N/A
	1/1/2007	-	16,244	16,244	0%	N/A	N/A

\* This is the fourth year of OPEB implementation. The actuarial updates on this information is done on a biennial basis.

**City of Vancouver**

Notes to Required Supplementary Information

Police and Fire Pension Funds

	Police Pension	Fire Pension
Valuation Date	1/1/2013	1/1/2013
Actuarial Cost Method	Entry age normal	Entry age normal
Amortization Method	30-year, closed as of 01/01/01	30-year, closed as of 01/01/01
Remaining Amortization Period	18 years	18 years
Asset Valuation method	Fair Value	Fair Value
Actuarial Assumptions:		
Investment rate of return	3.75%	3.75%
Projected Salary Increases	3.50%	3.50%
Includes Inflation at	2.50%	2.50%

\*Under the Police and Fire Pension funds requirement of State law, most adjustments are based on the change in salary for the rank of the members held at retirement or based on the Consumer Price Index. Adjustments are determined in accordance with RCW 41.18.150, RCW 41.20 and RCW 41.28.

**CITY OF VANCOUVER**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2013**

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Grantor/ Pass-Through Grantor Program Title	CFDA Number	Other Identification Number	Direct Federal Expenditures	Indirect Federal Expenditures	Total Federal Expenditures	Foot Note Ref.
<b>Department of Agriculture:</b>						
Passed through Department of Natural Resources: Cooperative Forestry Assistance	10.664	IA-13-297/K244-10-DD-010		3,450	3,450	
<b>Total Department of Agriculture:</b>				3,450	3,450	
<b>Department of Commerce:</b>						
Investments for Public Works and Economic Development Facilities	11.300	07-01-09601	\$ 2,466,601		2,466,601	
<b>Total Department of Commerce:</b>			\$ 2,466,601		2,466,601	
<b>Department of Housing and Urban Development:</b>						
Community Development Block Grants/Entitlement Grants	14.216	B-10-MC-53-0013	\$ 2,324		2,324	
Community Development Block Grants/Entitlement Grants	14.216	B-11-MC-53-0013	381,895		381,895	
Community Development Block Grants/Entitlement Grants	14.216	B-12-MC-53-0013	414,911		414,911	
Community Development Block Grants/Entitlement Grants	14.216	B-13-MC-53-0013	219,950		219,950	
Community Development Block Grants/Entitlement Grants	14.216		157,231		157,231	
<b>Total CFDA 14.216</b>			1,197,331		1,197,331	
Home Investment Partnership Program	14.239	M-10-MC-53-0208	40,201		40,201	
Home Investment Partnership Program	14.239	M-11-MC-53-0208	181,308		181,308	
Home Investment Partnership Program	14.239	M-12-MC-53-0208	163,412		163,412	
Home Investment Partnership Program	14.239	M-13-MC-53-0208	13,991		13,991	
<b>Total CFDA 14.239</b>			33,992		33,992	
Congressional Grants / Neighborhood Initiatives Grants	14.251	B-09-NI-WA-0010	884,928		884,928	
CDIS/Section 108 Loan Guarantees	14.245	B-06-MC-53-0013	1,498,000		1,498,000	
<b>Total Department of Housing and Urban Development:</b>			3,070,131		3,070,131	
<b>Department of Justice:</b>						
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2012-WI-AX-0023	87,540		87,540	
Bulldozer Vest Partnership Program	16.607	2011-BOBX-1105-6372	938		938	
Public Safety Partnership & Community Policing Grants	16.710	2010-CS-WX-0015	92,845		92,845	
Congressionally Recommended Awards	16.753	2009-DI-BK-0217	89,943		89,943	
Congressionally Recommended Awards	16.753	2010-DD-BK-C508	47,870		47,870	
<b>Total CFDA 16.753</b>			133,813		133,813	
Passed through Clark County: Drug Court discretionary Grant Program	16.585	2010-DC-BK-C057		17,213	17,213	
Passed through Clark County: Violence Against Women Formula Grants	16.585	F-12-31103-073		8,371	8,371	
Passed through Clark County: Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BK-0198		56,531	56,531	
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BK-0405		36,397	36,397	
Edward Byrne Memorial Justice Assistance Grant Program	16.738			561	561	
<b>Total CFDA 16.738</b>				93,489	93,489	
<b>Total Department of Justice:</b>			305,236	120,393	425,629	
<b>Department of Transportation:</b>						
Airport Improvement Program	20.100	3-53-0138-008	9,371		9,371	
Airport Improvement Program	20.100	3-53-0139-000-2013	293,439		293,439	
<b>Total CFDA 20.100</b>			302,810		302,810	
Passed through Washington State Department of Transportation:						
Highway Planning and Construction	20.205	HSIP-4242(025)		29,465	29,465	
Highway Planning and Construction	20.205	FCMVP-40028(230)		5,199	5,199	
Highway Planning and Construction	20.205	STPLU-4221(004)		3,964	3,964	
Highway Planning and Construction	20.205	CM-4401(006)		36	36	
Highway Planning and Construction	20.205	CM-4930(025)		18,494	18,494	
Highway Planning and Construction	20.205	CM-4451(013)		15,685	15,685	
Highway Planning and Construction	20.205	HSIP-4008(314)		16,499	16,499	
Highway Planning and Construction	20.205	HSIP-4360(029)		2,970	2,970	
Highway Planning and Construction	20.205	STPRE-4226(001)		86,664	86,664	
Highway Planning and Construction	20.205	CM-4904(041)		4,932	4,932	
Highway Planning and Construction	20.205	STPLU-4421(023)		908,678	908,678	
Highway Planning and Construction	20.205	CM-4451(012)		5,911	5,911	
Highway Planning and Construction	20.205	STPLU-4266(022)		89,295	89,295	
Highway Planning and Construction	20.205	STPLU-4254(025)		76,714	76,714	
Highway Planning and Construction	20.205	CM-1350(017)		164,077	164,077	
Highway Planning and Construction	20.205	DTPLU-1350(117)		139	139	
Highway Planning and Construction	20.205	CM-1350(022)		107,554	107,554	
<b>Total CFDA 20.205</b>				1,516,060	1,516,060	
Passed through Washington Association of Sheriffs & Police Chiefs: State and Community Highway Safety	20.600	Traffic Safety Equipment Grant		799	799	
Passed through State of Washington Traffic Safety Commission: Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	DUI Patrol		6,907	6,907	
Passed through State of Washington Traffic Safety Commission: Occupant Protection Incentive Grants	20.602	Safety Belt Patrol		272	272	
<b>Total Department of Transportation:</b>			302,810	1,526,068	1,828,778	
<b>Department of Health and Human Services:</b>						
Passed through Oregon Health & Science University: Occupational Safety and Health Program	93.282	AHP-SMGO20VPD		1,523	1,523	
<b>Total Department of Health and Human Services:</b>				1,523	1,523	

**CITY OF VANCOUVER**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For the Year Ended December 31, 2013**

Table 20  
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<b>Department of Homeland Security:</b>						
Passed through Clark County: Non-Profit Security Program	97.008	UA16-170		579	579	6
Non-Profit Security Program	97.008	UA11-170		60,248	60,248	6
<b>Total CFDA 97.008</b>				60,827	60,827	
Passed through Cowi County Fire District 2: Port Security Grant Program	97.096	EMV-2011-PU-K00274-S01		5,733	5,733	
Passed through Maritime Fire & Safety Association: Port Security Grant Program	97.056	2010-PL-TO-K052		8,417	8,417	
Passed through Multnomah Exchange of Portland: Port Security Grant Program	97.059	2005-PU-T9-K050		2,236,557	2,236,557	
<b>Total CFDA 97.056</b>				2,251,107	2,251,107	
Passed through Clark County: Homeland Security Grant Program	97.067	EM00220037		33,744	33,744	
Passed through Washington State Military Department: Homeland Security Grant Program	97.067	E13-167		83,394	83,394	
Passed through Clark Regional Emergency Services Agency: Homeland Security Grant Program	97.067	E11-106		88,046	88,046	
<b>Total CFDA 97.067</b>				165,184	165,184	
Passed through Portland Office of Emergency Management: Metropolitan Medical Response System Grant Program	97.071	10-131		24,593	24,593	
Passed through Washington State Military Department: Bulldozer Vest Partnership Program (BPP)	97.078	E11-274		1,395	1,395	
Assistance to Freighters Grant	97.044	EMW-2010-FH-00082		850,167	850,167	
Assistance to Freighters Grant	97.044	EMW-2011-FH-02734		80,000	80,000	
Assistance to Freighters Grant	97.044	EMW-2012-FH-02851		237,400	237,400	
<b>Total CFDA 97.044</b>				1,167,567	1,167,567	
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2008-FH-00494		56,513	56,513	
<b>Total Department of Homeland Security:</b>				1,203,040	2,520,529	3,723,569
<b>Department of Justice, Office of Community Oriented Policing Services (COPS):</b>						
ARRA - Public Safety Partnership & Community Policing Grants	16.710	2009-FH-WX-0098		432,987	432,987	5
<b>Total Department of Justice, Office of Community Oriented Policing Services (COPS):</b>				432,987	432,987	
<b>Department of Justice:</b>						
Passed through Clark County: ARRA - Recovery Act-Edward Byrne Memorial JAG	16.804	2009-SB-B9-1974		51,957	51,957	5
ARRA - Recovery Act-Edward Byrne Memorial JAG	16.804			24	24	3
<b>Total CFDA 16.804</b>				51,981	51,981	
<b>Total Department of Justice:</b>				51,981	51,981	

**TOTAL FEDERAL EXPENDITURES** **\$ 12,945,889**

## Schedule of Federal Awards

This schedule contains information about expenditures of federal grant awards to help the reader understand the contributions the City receives from the Federal Government.

Schedule of Expenditures of Federal Awards (SEFA)

Table 20

### NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE/LOCAL FINANCIAL ASSISTANCE

**NOTE 1** BASIS OF ACCOUNTING

The Schedule of Financial Assistance is prepared on the same basis of accounting as the City's financial statements. The City uses the modified accrual basis of accounting.

**NOTE 2** PROGRAM COSTS

The amounts shown as current year expenditures represent only federal grant portions of the program costs. Entire program costs, including the City's portion may be more than shown.

**NOTE 3** PROGRAM INCOME

**Revolving Loan** - The City has a revolving loan program for low income housing. Under this federal grant, repayments to the City are considered program revenues (income) and loans of such funds to eligible recipients are considered expenditures.

**Interest Earnings** - The City has awards under the Edward Byrne Memorial Justice Assistance Grant Program, where the City receives the full cash award at the beginning of the grant. Interest earned on the unspent portion of the award is considered program revenues (income) and are considered expenditures.

**NOTE 4** FEDERAL LOANS

The City was approved by the Department of Housing and Urban Development to receive a loan under the Community Development Block Grants (CDBG) - Section 108 Loan Guarantees program to be used in conjunction with the CDBG/Brownfields Economic Development Initiative (BEDI) grant. The amount listed loan includes proceeds received during the year. The liability for this loan is reported in the City's financial statements as a component of long-term debt.

**NOTE 5** AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA) OF 2009

The City has received Federal awards made under the Recovery Act which have been identified separately on the Schedule of Expenditures of Federal Awards (SEFA). These awards are entered by CFDA number and have included the prefix "ARRA" to identify the name of the Federal program.

**NOTE 6** NONCASH AWARDS - EQUIPMENT

The City received equipment and supplies that were purchased with federal Homeland Security funds by the City of Portland, Oregon. The amount reported on the schedule is the value of the property on the date it was received by the City and priced by the City of Portland, Oregon.



## ABOUT THE STATE AUDITOR'S OFFICE

The State Auditor's Office is established in the state's Constitution and is part of the executive branch of state government. The State Auditor is elected by the citizens of Washington and serves four-year terms.

We work with our audit clients and citizens as an advocate for government accountability. As an elected agency, the State Auditor's Office has the independence necessary to objectively perform audits and investigations. Our audits are designed to comply with professional standards as well as to satisfy the requirements of federal, state, and local laws.

The State Auditor's Office employees are located around the state to deliver services effectively and efficiently.

Our audits look at financial information and compliance with state, federal and local laws on the part of all local governments, including schools, and all state agencies, including institutions of higher education. In addition, we conduct performance audits of state agencies and local governments and fraud, whistleblower and citizen hotline investigations.

The results of our work are widely distributed through a variety of reports, which are available on our Web site and through our free, electronic subscription service.

We take our role as partners in accountability seriously. We provide training and technical assistance to governments and have an extensive quality assurance program.

State Auditor  
Chief of Staff  
Director of Performance and State Audit  
Director of Local Audit  
Deputy Director of State Audit  
Deputy Director of Local Audit  
Deputy Director of Local Audit  
Deputy Director of Performance Audit  
Deputy Director of Quality Assurance  
Deputy Director of Communications  
Public Records Officer  
Main number  
Toll-free Citizen Hotline

Troy Kelley  
Doug Cochran  
Chuck Pfeil, CPA  
Kelly Collins, CPA  
Jan M. Jutte, CPA, CGFM  
Sadie Armijo  
Mark Rapozo, CPA  
Lou Adams, CPA  
Barb Hinton  
Thomas Shapley  
Mary Leider  
(360) 902-0370  
(866) 902-3900

Website  
Subscription Service

[www.sao.wa.gov](http://www.sao.wa.gov)  
[portal.sao.wa.gov/saoportal/Login.aspx](http://portal.sao.wa.gov/saoportal/Login.aspx)

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**APPENDIX C**

**FORM OF LEGAL OPINION**

September 23, 2014

City of Vancouver  
Vancouver, Washington

Piper Jaffray & Co.  
Seattle, Washington

Re:      City of Vancouver, Washington  
         Local Improvement District No. 545 Bonds, 2014 - \$311,834

Ladies and Gentlemen:

We have acted as bond counsel to the City of Vancouver, Washington (the "City"), and have examined a certified transcript of the proceedings taken in the matter of the issuance by the City of its Local Improvement District No. 545 Bonds, 2014 (the "Bonds"), dated September 23, 2014, in the aggregate principal amount of \$311,834, issued for the purpose of providing permanent financing for the costs of certain improvements within Local Improvement District No. 545 and the costs of issuing the Bonds. The Bonds are issued pursuant to Ordinance No. M-4089 adopted by the City Council on September 8, 2014 (the "Bond Ordinance"). Capitalized terms used in this opinion which are not otherwise defined shall have the meanings given to such terms in the Bond Ordinance.

The Bonds are subject to redemption prior to maturity as stated in the Bond Ordinance.

Regarding questions of fact material to our opinion, we have relied on representations of the City in the Bond Ordinance and in the certified proceedings and on other certifications of public officials and others furnished to us without undertaking to verify the same by independent investigation.

Based on the foregoing, we are of the opinion that, under existing law:

1.        The Bonds have been legally issued, the Guaranty Fund of the City has been established by law, and the principal of and interest on the Bonds are payable out of valid unpaid assessments and the money in the Bond Fund at least equal to the principal amount of the Bonds and out of assets now in or to be paid into the Guaranty Fund, except to the extent that the enforcement of the rights and remedies of any owner of the Bonds may be limited by laws relating to bankruptcy or reorganization or other similar laws of general application affecting the rights of creditors.

2.        Interest on the Bonds is excludable from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; however, interest on the Bonds is taken into account in determining adjusted current earnings for the purpose of computing the alternative minimum tax imposed on certain corporations. The opinion set forth in the preceding sentence is subject to the condition that the City comply with all requirements of the Internal Revenue Code of 1986, as amended (the "Code"), that must be satisfied subsequent to the issuance of the Bonds in order that the interest thereon be, and continue to be, excludable from gross income for federal income tax purposes. The City has covenanted to comply with all applicable requirements. Failure to comply with certain of such covenants may

cause interest on the Bonds to be included in gross income for federal income tax purposes retroactively to the date of issuance of the Bonds.

The City has designated the Bonds as "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code.

Except as expressly stated above, we express no opinion regarding any other federal or state income tax consequences of acquiring, carrying, owning or disposing of the Bonds. Owners of the Bonds should consult their tax advisors regarding the applicability of any collateral tax consequences of owning the Bonds, which may include original issue discount, original issue premium, purchase at a market discount or at a premium, taxation upon sale, redemption or other disposition, and various withholding requirements.

This opinion is given as of the date hereof, and we assume no obligation to update, revise or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

Very truly yours,

K&L GATES LLP

## APPENDIX D

### DTC AND BOOK-ENTRY SYSTEM

*The information in this section concerning the Depository Trust Company, New York, New York ("DTC") and DTC's book-entry system has been obtained from sources that the City believes to be reliable, but the City takes no responsibility for the accuracy thereof. Beneficial Owners (as hereinafter defined) should therefore confirm the following with DTC or the Participants (as hereinafter defined). For purposes of this section, references to the Issuer mean the City, and references to Agent mean the Bond Registrar. For the purposes of this Official Statement, the term "Beneficial Owner" includes the person for whom the Participant acquires an interest in the Bonds.*

1. The Depository Trust Company ("DTC"), New York, NY, will act as securities depository for the securities (the "Bonds"). The Bonds will be issued as fully-registered in the name of Cede & Co. (DTC's partnership nominee) or such other name as may be requested by an authorized representative of DTC. One fully-registered Bond certificate will be issued for the Bonds, in the aggregate principal amount of such issue, and will be deposited with DTC.
2. DTC, the world's largest securities depository, is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds and provides asset servicing for over 3.5 million issues of U.S. and non-U.S. equity issues, corporate and municipal debt issues, and money market instruments (from over 100 countries) that DTC's participants ("Direct Participants") deposit with DTC. DTC also facilitates the post-trade settlement among Direct Participants of sales and other securities transactions in deposited securities through electronic computerized book-entry transfers and pledges between Direct Participants' accounts. This eliminates the need for physical movement of securities certificates. Direct Participants include both U.S. and non-U.S. securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is a wholly-owned subsidiary of The Depository Trust & Clearing Corporation ("DTCC"). DTCC is the holding company for DTC, National Securities Clearing Corporation and Fixed Income Clearing Corporation, all of which are registered clearing services. DTCC is owned by the users of its regulated subsidiaries. Access to the DTC system is also available to others such as both U.S. and non-U.S. securities brokers and dealers, banks, and trust companies, and clearing corporations that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). DTC has Standard & Poor's highest rating: AA+. The DTC Rules applicable to its Participants are on file with the Securities and Exchange Commission. More information about DTC can be found at [www.dtcc.com](http://www.dtcc.com).
3. Purchases of the Bonds under the DTC system must be made by or through Direct Participants, which will receive a credit for the Bonds on DTC's records. The ownership interest of each actual purchaser of each Bond ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase. Beneficial Owners are, however, expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Bonds are to be accomplished by entries made on the books of Direct and Indirect Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in the Bonds, except in the event that use of the book-entry system for the Bonds is discontinued.
4. To facilitate subsequent transfers, all Bonds deposited by Direct Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co. or such other name as may be requested by an authorized representative of DTC. The deposit of Bonds with DTC and their registration in the name of Cede & Co. or such other DTC nominee do not effect any change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Bonds; DTC's records reflect only the identity of the Direct Participants to whose accounts such Bonds are credited, which may or may not be the Beneficial Owners.

The Direct and Indirect Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. When notices are given, they will be sent by the Bond Registrar to DTC only. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time.
6. Redemption notices will be sent to DTC. If less than all of the Bonds are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.
7. Neither DTC nor Cede & Co. (nor any other DTC nominee) will consent or vote with respect to the Bonds unless authorized by a Direct Participant in accordance with DTC's MMI Procedures. Under its usual procedures, DTC mails an Omnibus Proxy to the City as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts Bonds are credited on the record date (identified in a listing attached to the Omnibus Proxy).
8. Redemption proceeds, distributions, and dividend payments on the Bonds will be made to Cede & Co. or such other nominee as may be requested by an authorized representative of DTC. DTC's practice is to credit Direct Participants' accounts upon DTC's receipt of funds and corresponding detail information from the City or the Bond Registrar, on payable date in accordance with their respective holdings shown on DTC's records. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Bond Registrar, or the City, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of redemption proceeds, distributions, and dividend payments to Cede & Co. (or any other nominee as may be requested by an authorized representative of DTC) is the responsibility of the City or the Bond Registrar, disbursement of such payments to Direct Participants will be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners will be the responsibility of Direct and Indirect Participants.
9. DTC may discontinue providing its services as securities depository with respect to the Bonds at any time by giving reasonable notice to the City and the Bond Registrar. Under such circumstances, in the event that a successor securities depository is not obtained, Bond certificates are required to be printed and delivered.
10. Issuer may decide to discontinue use of the system of the book-entry transfers through DTC (or a successor securities depository). In that event, Bond certificates will be printed and delivered to DTC.
11. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that Issuer believes to be reliable, but Issuer takes no responsibility for the accuracy thereof.

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**CLOSING CERTIFICATE**  
for City of Vancouver, Washington, Local Improvement District No. 545 Bonds, 2014 -  
\$311,834 (the "Bonds")

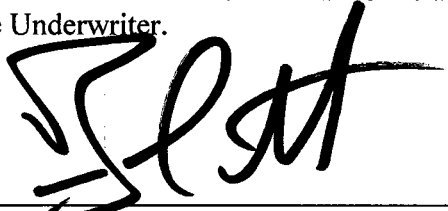
We, TIM LEAVITT and R. LLOYD TYLER, the Mayor and City Clerk, respectively, of the City of Vancouver, Washington (the "City"), acting in our official capacities, DO HEREBY CERTIFY that:

(i) the representations, warranties and covenants of the City contained in the Bond Purchase Agreement dated September 9, 2014 between the City and Piper Jaffray & Co. (the "Purchase Agreement") and in Ordinance No. M-4089 (the "Ordinance") are true and correct in all material respects on and as of this date with the same effect as if made on this date;

(ii) no litigation or other proceedings are pending or, to the best of our knowledge, threatened in any court in any way (a) affecting the position or title of the authorized officers of the City, or (b) seeking to restrain or to enjoin the authorization, issuance, sale or delivery of, or security for, any of the Bonds, or (c) contesting or affecting the validity or enforceability of the Bonds, the Ordinance, or the Purchase Agreement, or (d) contesting the completeness or accuracy of the Preliminary Official Statement for the Bonds dated August 29, 2014 or the Final Official Statement for the Bonds dated September 9, 2014 (the "Final Official Statement"), or (e) contesting the powers of the City or its authority with respect to the Bonds, the Ordinance, or the Purchase Agreement or (f) materially and adversely affecting the finances of the City; and

(iii) no event affecting the City has occurred since the date of the Final Official Statement which should be disclosed in the Final Official Statement for the purpose for which it is to be used or which is necessary to disclose therein in order to make the statements therein not misleading, and the Final Official Statement does not contain any untrue statement of a material fact or omit to state a material fact necessary to make the statements therein, in light of the circumstances under which they were made, not misleading; provided, however, that no representation or warranty is made with respect to information within the Final Official Statement relating to DTC, DTC's book-entry system, or the Underwriter.

DATED as of this 23rd day of September, 2014.

  
\_\_\_\_\_  
Mayor, City of Vancouver  
\_\_\_\_\_  
City Clerk, City of Vancouver

SIGNATURE IDENTIFICATION CERTIFICATE

CITY OF VANCOUVER, WASHINGTON  
LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS, 2014

We, TIM LEAVITT and R. LLOYD TYLER, the duly chosen, qualified and acting Mayor and City Clerk, respectively, of the City of Vancouver, Washington (the "City"), DO HEREBY CERTIFY that the facsimile signatures appearing on each of the following-described Local Improvement District No. 545 Bonds of the City are facsimiles of our true and genuine signatures.



The Bonds are dated September 23, 2014, are in the total principal amount of \$311,834, are designated "City of Vancouver, Washington, Local Improvement District No. 545 Bonds, 2014," are in fully registered form, are issuable in the denomination of \$5,000 each or any integral multiple of \$5,000, except for one bond in the amount of \$6,834, bear interest payable annually on the first day of each September commencing September 1, 2015 at the following rates and mature on September 1, 2036, unless redeemed earlier pursuant to the below estimated redemption schedule:

Estimated Redemption Schedule

<u>Estimated Redemption Date (September 1)</u>	<u>Estimated Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
2015-2020	\$ 101,834	3.00%	921646AA3
2021-2027	105,000	4.00	921646AB1
2028-2034	105,000	4.50	921646AC9

DATED as of this 23rd day of September, 2014.

Signatures

Titles

Mayor

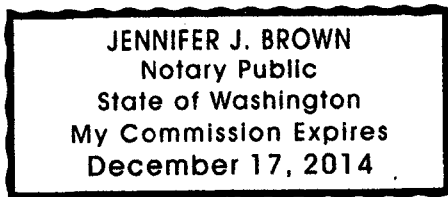
City Clerk

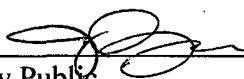
\*\*\*\*\*

STATE OF WASHINGTON )  
 ) ss.  
COUNTY OF CLARK )

On this 18 day of September, 2014, before me, the undersigned, a notary public in and for the State of Washington, duly commissioned and sworn personally appeared Tim Leavitt and R. Lloyd Tyler, to me known to be the Mayor and City Clerk, respectively, of the City of Vancouver, Washington. I hereby identify their signatures on this certificate as being in all respects true and genuine.

WITNESS my hand and official seal hereto affixed the day and year in this certificate above written.



  
\_\_\_\_\_  
Notary Public  
Print Name Jennifer J Brown  
My appointment expires 12-17-14



CERTIFICATE OF MANUAL SIGNATURE

X [Signature]  
Signature

STATE OF WASHINGTON )  
 ) ss:  
COUNTY OF CLARK )

I, the undersigned affiant, being first duly sworn, on oath depose and say:

My name is Tim Leavitt  
(print or type)

I have been duly chosen and am qualified and acting as

Mayor  
(title or position)  
for City of Vancouver, Washington  
(name of municipality)

The signature appearing above is my true manual signature

This affidavit is made to comply with Ch. 86, Wash. Sess. Laws of 1989

X [Signature]  
Signature

SUBSCRIBED AND SWORN TO before me this 23rd day of November, 2010.

Notary Public  
State of Washington  
Christina E Allemang  
Commission Expires 11-15-12

Christina E Allemang  
NOTARY PUBLIC in and for the State of  
Washington, residing at Clark Co., WA  
Printed Name: CHRISTINA E ALLEMANG  
My Commission Expires: 11/15/2012

**CERTIFICATE OF MAILING**

I, William S. Higham, the duly chosen  
(PRINT OR TYPE NAME)  
qualified and acting Paralegal Assistant  
(POSITION)  
of the law firm  
of K&L Gates LLP  
(MUNICIPALITY)

DO HEREBY CERTIFY that on the 1<sup>st</sup> day of April 2011, I mailed to the Secretary of State of the State of Washington, postage prepaid, certificates of manual signature in the form attached hereto executed by the following officials:

<i>Name</i>	<i>Position</i>
TIM LEAVITT	MAYOR, CITY OF VANCOUVER, WASHINGTON

Dated April 1, 2011 \*\*\*\*\*  
William S. Higham  
(SIGNATURE)

X R. Lloyd Tyler  
Signature

X R. Lloyd Tyler  
Signature

SUBSCRIBED AND SWORN TO before me this 4<sup>th</sup> day of April, 2005.



*Sharnal Whitcraft*  
NOTARY PUBLIC in and for the State of  
Washington, residing at *Camas*  
Printed Name: *SHARNAL L. Whitcraft*  
My Commission Expires: *01/01/06*

**CERTIFICATE OF MAILING**

I, Tina Carey (PRINT OR TYPE NAME), the duly chosen  
qualified and acting Paralegal (POSITION)  
of the law firm  
of Preston Gates & Ellis LLP (FIRM NAME)

DO HEREBY CERTIFY that on the 10<sup>th</sup> day of January, 2006 I mailed to the Secretary of State  
of the State of Washington, postage prepaid, certificates of manual signature in the form attached  
hereto executed by the following officials:

<i>Name</i>	<i>Position</i>
<u>LLOYD TYLER</u>	<u>CITY CLERK, CITY OF VANCOUVER, WASHINGTON</u>
<u> </u>	<u> </u>
<u> </u>	<u> </u>

Dated January 10, 2006 Tina Carey (SIGNATURE)

**Blanket Issuer Letter of Representations**  
(To be Completed by Issuer)

City of Vancouver, Washington

(Name of Issuer)

August 1, 1995

(Date)

Attention: Underwriting Department — Eligibility  
The Depository Trust Company  
55 Water Street, 50th Floor  
New York, NY 10041-0099

Ladies and Gentlemen:

This letter sets forth our understanding with respect to all Issues (the "Securities") that Issuer shall request be made eligible for deposit by The Depository Trust Company ("DTC").

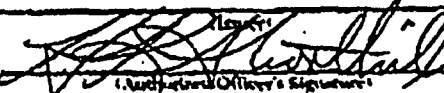
To induce DTC to accept the Securities as eligible for deposit at DTC, and to act in accordance with DTC's Rules with respect to the Securities, Issuer represents to DTC that Issuer will comply with the requirements stated in DTC's Operational Arrangements, as they may be amended from time to time.

Note:

Schedule A contains statements that DTC believes accurately describe DTC, the method of effecting book-entry transfers of securities distributed through DTC, and certain related matters.

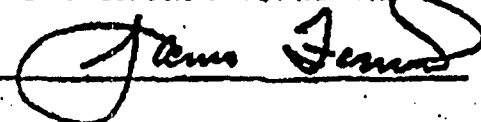
Very truly yours,

CITY OF VANCOUVER, WASHINGTON

By:   
(Authorized Officer's Signature)

Received and Accepted:

THE DEPOSITORY TRUST COMPANY

By: 

## SCHEDULE A

### **SAMPLE OFFERING DOCUMENT LANGUAGE DESCRIBING BOOK-ENTRY-ONLY ISSUANCE**

(Prepared by DTC—bracketed material may be applicable only to certain issues)

1. The Depository Trust Company ("DTC"), New York, NY, will act as securities depository for the securities (the "Securities"). The Securities will be issued as fully-registered securities registered in the name of Cede & Co. (DTC's partnership nominee). One fully-registered Security certificate will be issued for [each issue of] the Securities, [each] in the aggregate principal amount of such issue, and will be deposited with DTC. [If, however, the aggregate principal amount of [any] issue exceeds \$200 million, one certificate will be issued with respect to each \$200 million of principal amount and an additional certificate will be issued with respect to any remaining principal amount of such issue.]

2. DTC is a limited-purpose trust company organized under the New York Banking Law, a "banking organization" within the meaning of the New York Banking Law, a member of the Federal Reserve System, a "clearing corporation" within the meaning of the New York Uniform Commercial Code, and a "clearing agency" registered pursuant to the provisions of Section 17A of the Securities Exchange Act of 1934. DTC holds securities that its participants ("Participants") deposit with DTC. DTC also facilitates the settlement among Participants of securities transactions, such as transfers and pledges, in deposited securities through electronic computerized book-entry changes in Participants' accounts, thereby eliminating the need for physical movement of securities certificates. Direct Participants include securities brokers and dealers, banks, trust companies, clearing corporations, and certain other organizations. DTC is owned by a number of its Direct Participants and by the New York Stock Exchange, Inc., the American Stock Exchange, Inc., and the National Association of Securities Dealers, Inc. Access to the DTC system is also available to others such as securities brokers and dealers, banks, and trust companies that clear through or maintain a custodial relationship with a Direct Participant, either directly or indirectly ("Indirect Participants"). The Rules applicable to DTC and its Participants are on file with the Securities and Exchange Commission.

3. Purchases of Securities under the DTC system must be made by or through Direct Participants, which will receive a credit for the Securities on DTC's records. The ownership interest of each actual purchaser of each Security ("Beneficial Owner") is in turn to be recorded on the Direct and Indirect Participants' records. Beneficial Owners will not receive written confirmation from DTC of their purchase, but Beneficial Owners are expected to receive written confirmations providing details of the transaction, as well as periodic statements of their holdings, from the Direct or Indirect Participant through which the Beneficial Owner entered into the transaction. Transfers of ownership interests in the Securities are to be accomplished by entries made on the books of Participants acting on behalf of Beneficial Owners. Beneficial Owners will not receive certificates representing their ownership interests in Securities, except in the event that use of the book-entry system for the Securities is discontinued.

4. To facilitate subsequent transfers, all Securities deposited by Participants with DTC are registered in the name of DTC's partnership nominee, Cede & Co. The deposit of Securities with DTC and their registration in the name of Cede & Co. effect no change in beneficial ownership. DTC has no knowledge of the actual Beneficial Owners of the Securities; DTC's records reflect only the identity of the Direct Participants to whose accounts such Securities are credited, which may or may not be the Beneficial Owners. The Participants will remain responsible for keeping account of their holdings on behalf of their customers.

5. Conveyance of notices and other communications by DTC to Direct Participants, by Direct Participants to Indirect Participants, and by Direct Participants and Indirect Participants to Beneficial Owners will be governed by arrangements among them, subject to any statutory or regulatory requirements as may be in effect from time to time.

[6. Redemption notices shall be sent to Cede & Co. If less than all of the Securities within an issue are being redeemed, DTC's practice is to determine by lot the amount of the interest of each Direct Participant in such issue to be redeemed.]

7. Neither DTC nor Cede & Co. will consent or vote with respect to Securities. Under its usual procedures, DTC mails an Omnibus Proxy to the Issuer as soon as possible after the record date. The Omnibus Proxy assigns Cede & Co.'s consenting or voting rights to those Direct Participants to whose accounts the Securities are credited on the record date (identified in a listing attached to the Omnibus Proxy).

8. Principal and interest payments on the Securities will be made to DTC. DTC's practice is to credit Direct Participants' accounts on payable date in accordance with their respective holdings shown on DTC's records unless DTC has reason to believe that it will not receive payment on payable date. Payments by Participants to Beneficial Owners will be governed by standing instructions and customary practices, as is the case with securities held for the accounts of customers in bearer form or registered in "street name," and will be the responsibility of such Participant and not of DTC, the Agent, or the Issuer, subject to any statutory or regulatory requirements as may be in effect from time to time. Payment of principal and interest to DTC is the responsibility of the Issuer or the Agent, disbursement of such payments to Direct Participants shall be the responsibility of DTC, and disbursement of such payments to the Beneficial Owners shall be the responsibility of Direct and Indirect Participants.

[9. A Beneficial Owner shall give notice to elect to have its Securities purchased or tendered, through its Participant, to the [Tender/Remarketing] Agent, and shall effect delivery of such Securities by causing the Direct Participant to transfer the Participant's interest in the Securities, on DTC's records, to the [Tender/Remarketing] Agent. The requirement for physical delivery of Securities in connection with a demand for purchase or a mandatory purchase will be deemed satisfied when the ownership rights in the Securities are transferred by Direct Participants on DTC's records.]

10. DTC may discontinue providing its services as securities depository with respect to the Securities at any time by giving reasonable notice to the Issuer or the Agent. Under such circumstances, in the event that a successor securities depository is not obtained, Security certificates are required to be printed and delivered.

11. The Issuer may decide to discontinue use of the system of book-entry transfers through DTC (or a successor securities depository). In that event, Security certificates will be printed and delivered.

12. The information in this section concerning DTC and DTC's book-entry system has been obtained from sources that the Issuer believes to be reliable, but the Issuer takes no responsibility for the accuracy thereof.

**Information Return for Tax-Exempt Governmental Obligations**

► Under Internal Revenue Code section 149(e)  
► See separate instructions.  
Caution: If the issue price is under \$100,000, use Form 8038-GC.

OMB No. 1545-0720

<b>Part I Reporting Authority</b>		<b>If Amended Return, check here</b> <input type="checkbox"/>	
<b>1</b> Issuer's name <b>City of Vancouver, Washington</b>		<b>2</b> Issuer's employer identification number (EIN) <b>91-6001288</b>	
<b>3a</b> Name of person (other than issuer) with whom the IRS may communicate about this return (see instructions)		<b>3b</b> Telephone number of other person shown on 3a	
<b>4</b> Number and street (or P.O. box if mail is not delivered to street address) <b>PO Box 1995</b>	<b>Room/suite</b>	<b>5</b> Report number (For IRS Use Only) <b>3</b>	
<b>6</b> City, town, or post office, state, and ZIP code <b>Vancouver, WA 98668</b>		<b>7</b> Date of issue <b>09/23/2014</b>	
<b>8</b> Name of issue <b>Local Improvement District No. 545 Bonds, 2014</b>		<b>9</b> CUSIP number <b>921646AC9</b>	
<b>10a</b> Name and title of officer or other employee of the issuer whom the IRS may call for more information (see instructions) <b>Carrie Lewellen, Treasurer</b>		<b>10b</b> Telephone number of officer or other employee shown on 10a <b>360-487-8482</b>	

<b>Part II Type of Issue (enter the issue price). See the instructions and attach schedule.</b>			
<b>11</b> Education		<b>11</b>	
<b>12</b> Health and hospital		<b>12</b>	
<b>13</b> Transportation		<b>13</b>	
<b>14</b> Public safety		<b>14</b>	
<b>15</b> Environment (including sewage bonds)		<b>15</b>	
<b>16</b> Housing		<b>16</b>	
<b>17</b> Utilities		<b>17</b>	
<b>18</b> Other. Describe ► <b>Street safety improvements at four rail crossings</b>		<b>18</b>	<b>311,834</b>
<b>19</b> If obligations are TANs or RANs, check only box 19a	<input type="checkbox"/>		
If obligations are BANs, check only box 19b	<input type="checkbox"/>		
<b>20</b> If obligations are in the form of a lease or installment sale, check box	<input type="checkbox"/>		

<b>Part III Description of Obligations. Complete for the entire issue for which this form is being filed.</b>					
	(a) Final maturity date	(b) Issue price	(c) Stated redemption price at maturity	(d) Weighted average maturity	(e) Yield
<b>21</b>	<b>09/01/2036</b>	<b>\$ 311,834</b>	<b>\$ 311,834</b>	<b>10.1265 years</b>	<b>3.4508 %</b>

<b>Part IV Uses of Proceeds of Bond Issue (including underwriters' discount)</b>					
<b>22</b> Proceeds used for accrued interest		<b>22</b>	<b>0</b>		
<b>23</b> Issue price of entire issue (enter amount from line 21, column (b))		<b>23</b>	<b>311,834</b>		
<b>24</b> Proceeds used for bond issuance costs (including underwriters' discount)	<b>24</b>	<b>63,065</b>			
<b>25</b> Proceeds used for credit enhancement	<b>25</b>	<b>0</b>			
<b>26</b> Proceeds allocated to reasonably required reserve or replacement fund	<b>26</b>	<b>31,183</b>			
<b>27</b> Proceeds used to currently refund prior issues	<b>27</b>	<b>0</b>			
<b>28</b> Proceeds used to advance refund prior issues	<b>28</b>	<b>0</b>			
<b>29</b> Total (add lines 24 through 28)		<b>29</b>	<b>94,248</b>		
<b>30</b> Nonrefunding proceeds of the issue (subtract line 29 from line 23 and enter amount here)		<b>30</b>	<b>217,586</b>		

<b>Part V Description of Refunded Bonds. Complete this part only for refunding bonds.</b>		
<b>31</b> Enter the remaining weighted average maturity of the bonds to be currently refunded	►	<b>N/A years</b>
<b>32</b> Enter the remaining weighted average maturity of the bonds to be advance refunded	►	<b>N/A years</b>
<b>33</b> Enter the last date on which the refunded bonds will be called (MM/DD/YYYY)	►	<b>N/A</b>
<b>34</b> Enter the date(s) the refunded bonds were issued (MM/DD/YYYY)	►	<b>N/A</b>



**Part VI Miscellaneous**

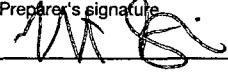
- |            |  |   |
|------------|--|---|
| <b>35</b>  |  | 0 |
| <b>36a</b> |  | 0 |
| <b>37</b>  |  | 0 |
- 35** Enter the amount of the state volume cap allocated to the issue under section 141(b)(5) . . . . .
- 36a** Enter the amount of gross proceeds invested or to be invested in a guaranteed investment contract (GIC) (see instructions) . . . . .
- b** Enter the final maturity date of the GIC ▶ \_\_\_\_\_
- c** Enter the name of the GIC provider ▶ \_\_\_\_\_
- 37** Pooled financings: Enter the amount of the proceeds of this issue that are to be used to make loans to other governmental units . . . . .
- 38a** If this issue is a loan made from the proceeds of another tax-exempt issue, check box ☐ and enter the following information:
- b** Enter the date of the master pool obligation ▶ \_\_\_\_\_
- c** Enter the EIN of the issuer of the master pool obligation ▶ \_\_\_\_\_
- d** Enter the name of the issuer of the master pool obligation ▶ \_\_\_\_\_
- 39** If the issuer has designated the issue under section 265(b)(3)(B)(i)(III) (small issuer exception), check box . . . . . ☒
- 40** If the issuer has elected to pay a penalty in lieu of arbitrage rebate, check box . . . . . ☐
- 41a** If the issuer has identified a hedge, check here ☐ and enter the following information:
- b** Name of hedge provider ▶ \_\_\_\_\_
- c** Type of hedge ▶ \_\_\_\_\_
- d** Term of hedge ▶ \_\_\_\_\_
- 42** If the issuer has superintegrated the hedge, check box . . . . . ☐
- 43** If the issuer has established written procedures to ensure that all nonqualified bonds of this issue are remediated according to the requirements under the Code and Regulations (see instructions), check box . . . . . ☒
- 44** If the issuer has established written procedures to monitor the requirements of section 148, check box . . . . . ☒
- 45a** If some portion of the proceeds was used to reimburse expenditures, check here ☒ and enter the amount of reimbursement . . . . . 217,586
- b** Enter the date the official intent was adopted ▶ 05/20/2013

**Signature and Consent**

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I further declare that I consent to the IRS's disclosure of the issuer's return information, as necessary to process this return, to the person that I have authorized above.

Signature of issuer's authorized representative Carrie Lewellen Date 9/23/14 Type or print name and title Carrie Lewellen, Treasurer

**Paid Preparer Use Only**

Print/Type preparer's name <b>Robert Starin</b>	Preparer's signature 	Date <u>10/7/2014</u>	Check <input type="checkbox"/> if self-employed	PTIN <b>P01485649</b>
Firm's name ▶ <b>K&amp;L Gates LLP</b>			Firm's EIN ▶ <b>250921018</b>	
Firm's address ▶ <b>925 Fourth Avenue, Suite #2900, Seattle, WA 98104-1158</b>			Phone no. <b>206-623-7580</b>	

**K&L GATES**

K&L GATES LLP  
925 FOURTH AVENUE  
SUITE 2900  
SEATTLE, WA 98104-1158  
T +1.206.623.7580 F +1.206.623.7022 klgates.com

November 7, 2014

**VIA CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201

Re: City of Vancouver, Washington Local Improvement District No, 545 Bonds,  
2014

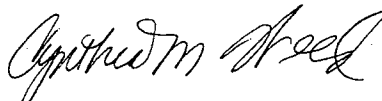
Ladies and Gentlemen:

Enclosed please find an IRS Form 8038-G relative to the above-captioned issue.  
Please acknowledge receipt of the same by signing the enclosed, duplicate copy of this letter  
where indicated, and returning it to me in the enclosed pre-addressed envelope.

Thank you for your assistance in this matter.

Very truly yours,

K&L GATES LLP

By   
Cynthia M. Weed

CMW:jv

Enclosures

K:\2024961\00042\21614\_JHV\21614L218I

I hereby acknowledge receipt of an IRS Form 8038-G, as submitted by the City of  
Vancouver, Washington, regarding its Local Improvement District No, 545 Bonds, 2014.

Date \_\_\_\_\_

By \_\_\_\_\_

# AFFIDAVIT OF MAILING

STATE OF WASHINGTON )  
 ) ss.  
COUNTY OF KING )

Melody Morales, being duly sworn, deposes and says that he/she is a citizen of the United States and over the age of eighteen years; that he/she is a resident of King County, Washington.

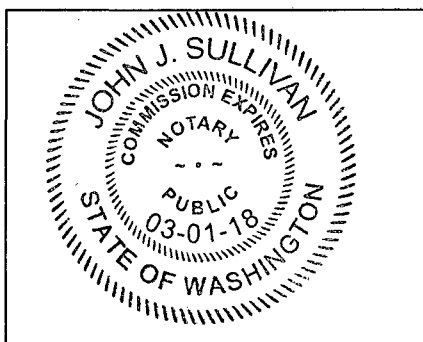
That on November 7 2014, at 4:45 a.m./p.m., he/she caused IRS Form 8038-G, completed by the City of Vancouver, Washington, regarding its Local Improvement District No. 545 Bonds, 2014, to be mailed by depositing the same in the United States mail, in a sealed envelope, certified delivery, first class, postage prepaid, properly addressed to the Department of the Treasury, Internal Revenue Service, Ogden, Utah 84201.

7012 0470 0000 9526 8605 Melody Morales

I certify that I know or have satisfactory evidence that Melody Morales is the person who appeared before me, and said person acknowledged that he/she signed this instrument, and acknowledged it to be his/her free and voluntary act for the uses and purposes mentioned in the instrument.

Dated: 11-10-14

[Signature]



(Use this space for notarial stamp/seal)

Notary Public  
Print Name John Sullivan  
My commission expires 3-1-2018

U.S. Postal Service		Jeff VerHoef - 28	
CERTIFIED MAIL		(Domestic Mail Only; No Inland)	
For delivery information visit our website at <a href="http://www.usps.com">www.usps.com</a>			
OFFICIAL USE			
Postage	\$	119	FIRST CLASS STATION NOV - 7 2014 Postmark Here
Certified Fee		330	
Return Receipt Fee (Endorsement Required)		270	
Restricted Delivery Fee (Endorsement Required)			
Total Postage & Fees	\$	719	
Sent To			
Street, Apt. No. or PO Box No.		Department of the Treasury	
City, State, ZIP+4		Internal Revenue Service Center	
		Ogden, UT 84201	
PS Form 3800, August 2006 See Reverse for Instructions			

**SENDER: COMPLETE THIS SECTION**

- Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.
- Print your name and address on the reverse so that we can return the card to you.
- Attach this card to the back of the mailpiece, or on the front if space permits.

1. Article Addressed to:

Department of the Treasury  
Internal Revenue Service Center  
Ogden, UT 84201

2. Article Number  
(Transfer from service label)

7012 0470 0000 9526 8605

Jeff

PS Form 3811, February 2004

Domestic Return Receipt

102595-02-M-1540

**COMPLETE THIS SECTION ON DELIVERY**

A. Signature

X

RECEIVED

☐ Agent☐ Addressee

B. Received by (Printed Name)

NOV 13 2014

C. Date of Delivery

D. Is delivery address different from item 1?

☐ Yes

If YES, enter delivery address below:

☐ No

OGDEN, UT

3. Service Type

☒ Certified Mail☐ Express Mail☐ Registered☐ Return Receipt for Merchandise☐ Insured Mail☐ C.O.D.

4. Restricted Delivery? (Extra Fee)

☐ Yes

CERTIFICATE OF AUTHORIZATION OF AUTHORIZED SIGNER  
ON BEHALF OF THE FISCAL AGENT FOR THE STATE OF WASHINGTON

I, Brian T. Jensen, certify that I am the Associate of The Bank of New York Mellon Trust Company N.A. (the "Bank"), subcontractor to The Bank of New York Mellon, fiscal agent for the State of Washington and Bond Registrar for the City of Vancouver, Washington, Local Improvement District No. 545 Bonds, 2014 in the aggregate principal amount of \$311,834; and

I further certify that Laurel Waller is authorized by the Bank to sign the above bonds as an Authorized Signer for the Bank; and

I further certify that the signature set forth below is the true and correct signature of such Authorized Signer.

DATED as of this 23rd day of September, 2014.

THE BANK OF NEW YORK MELLON  
TRUST COMPANY, N.A., subcontractor to  
THE BANK OF NEW YORK MELLON, as  
fiscal agency for the State of Washington

By 

Title Associate

  
Authorized Signer

CITY OF VANCOUVER, WASHINGTON

LOCAL IMPROVEMENT DISTRICT NO. 545 BONDS, 2014 - \$311,834

CERTIFICATE OF AUTHENTICATION,  
REGISTRATION AND DELIVERY OF BONDS

The Bank of New York Mellon (hereinafter sometimes referred to as "Registrar"), hereby certifies as follows:

(1) The Registrar hereby acknowledges receipt in Dallas, Texas, of the following numbers of unauthenticated bonds of the following issue:

<u>Bond Issue</u>	<u>Number of Unauthenticated Bonds Received</u>
City of Vancouver, Washington Local Improvement District No. 545 Bonds, 2014 - \$311,834	3

(2) On the date hereof the Registrar authenticated and registered the City of Vancouver, Washington, Local Improvement District No. 545 Bonds, 2014 (the "Bonds") in the aggregate principal amount of \$311,834 by manually executing the Certificate of Authentication and by entering the names and addresses of the bond owners or their nominees in records maintained for such purpose and shall hold the Bonds on behalf of The Depository Trust Company.

(3) All unauthenticated bonds delivered to the Registrar shall be held by it and shall be subject to the trust created by the Washington State Fiscal Agency Contract and the duties and obligations created therein. The Registrar shall be liable for the safekeeping thereof and for the performance of its duties and obligations as specifically set forth therein and for the actions and omissions of its agent(s). The Registrar shall act in good faith, and no implied duties or obligations shall be incurred by the Registrar other than those specifically in said Fiscal Agency Contract.

(4) CUSIP Numbers have been assigned as follows:

<u>Estimated Redemption Date (September 1)</u>	<u>Estimated Amount</u>	<u>Interest Rate</u>	<u>CUSIP No.</u>
2015-2020	\$ 101,834	3.00%	921646AA3
2021-2027	105,000	4.00	921646AB1
2028-2034	105,000	4.50	921646AC9

DATED at Dallas, Texas, this 23rd day of September, 2014.

THE BANK OF NEW YORK MELLON  
TRUST COMPANY, N.A., subcontractor to  
THE BANK OF NEW YORK MELLON, as  
fiscal agency for the State of Washington

By 

Title Associate



STATE OF WASHINGTON  
DEPARTMENT OF COMMERCE

906 Columbia Street SW  
P.O. Box 42525  
Olympia, WA 98504-2525  
Phone: 360/725-5021  
Fax: 360/586-4162

## BOND 101 REPORT FORM

Issue ID: 1505-009		Date Submitted: 05/11/2015	
<b>Issuer Information</b>			
Name of Issuer:	City of Vancouver		
Address of Issuer:	PO Box 1995 Vancouver, WA 98668		
Issue Type:	City/Town		
Principle User, if different than issuer:			
Counties in which the entity using the bond proceeds is located:	Clark <input type="checkbox"/> Various Counties - More than four <input type="checkbox"/> Statewide		
<b>Issue Type and Title</b>			
Was this bond voter approved?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		
Exact title of issue:	Local Improvement District No. 545 Bonds, 2014		
Issue Sale Method:	Negotiated Sale If Competitive Bid, number of bids:		
Debt Type:	LID Bond		
Debt Category:	Bond		
Series:	2014		
New/Refund/Combo:	New Issue		
<b>Issue Dates</b>			
Dated Date of Issue: 09/23/2014		Issue Closing Date: 09/23/2014	
Date of Issue Sale: 09/09/2014		Issue Maturity Date: 09/01/2036	
<b>Issue Purpose</b>			
Purpose of Proceeds:	Financing the costs of street safety improvements at four rail crossings in Local Improvement District No. 545.		
Purpose Type:	Streets/Roads/Bridges		
Is this a Bond Cap issuance?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes: Bond Cap Use Category: Project Title: Bond Cap Amount:		
<b>Par Value and Interest Rates</b>			
Tax-Exempt Par Value: \$311,834.00		Net Tax-Exempt Interest Rate: 4.650356% <input type="checkbox"/> Variable	
Taxable par Value: \$0.00		Net Taxable Interest Rate: 0% <input type="checkbox"/> Variable	
Total Par Value: \$311,834.00			
Discount: \$0.00		Premium: \$0.00	
<b>Issue Costs</b>			





STATE OF WASHINGTON  
DEPARTMENT OF COMMERCE

906 Columbia Street SW  
P.O. Box 42525  
Olympia, WA 98504-2525  
Phone: 360/725-5021  
Fax: 360/586-4162

Underlying security that supports the debt (e.g. taxes or other revenue streams)	Special assessments levied against benefited properties within LID 545	
Gross Underwriting Spread:	\$15,000.00	<input type="checkbox"/> Estimate
Underwriting Spread per \$1,000:	\$48.10	
Bond Counsel Fee:	\$40,000.00	<input type="checkbox"/> Estimate
Legal/Underwriter's Counsel Fee:	\$0.00	<input type="checkbox"/> Estimate
Administrative/Commission Fee:	\$0.00	<input type="checkbox"/> Estimate
Feasibility Study Cost:	\$0.00	<input type="checkbox"/> Estimate
Rating Agency Fee:	\$0.00	<input type="checkbox"/> Estimate
Trustee Fee:	\$0.00	<input type="checkbox"/> Estimate
Credit Enhancement:	\$0.00	<input type="checkbox"/> Estimate
Escrow Costs:	\$0.00	<input type="checkbox"/> Estimate
Financial Advisor Fee:	\$0.00	<input type="checkbox"/> Estimate
Bond Insurance:	\$0.00	<input type="checkbox"/> Estimate
Printing, inc. Office Statement:	\$0.00	<input type="checkbox"/> Estimate
Out-of-State Travel:	\$0.00	<input type="checkbox"/> Estimate
Miscellaneous:	\$8,065.00	<input type="checkbox"/> Estimate
<b>Issuance Team</b>		
Name of Financial Advisor:		
Name of Bond Counsel:	K&L Gates LLP	
Name Of Lead Underwriter(s):	Piper Jaffray & Co.	
Name Of Company Insuring Bond:		
Name of Bond Registrar:	The Bank of New York Mellon Trust Company, N.A.	
Name of Trustee:		
<b>Bond Ratings</b>		
Standard & Poor's:		
Moody's:		
Fitch:		
<b>Attachments</b>		
Are bond covenants available?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
Is an Official Statement available?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>Reporter Contact Information</b>		
Reporter Name:	Kerry Salas	
Title:	Paralegal	
Affiliation:	K&L Gates LLP	



STATE OF WASHINGTON  
DEPARTMENT OF COMMERCE

906 Columbia Street SW  
P.O. Box 42525  
Olympia, WA 98504-2525  
Phone: 360/725-5021  
Fax: 360/586-4162

Address:	925 4th Avenue Ste 2900 Seattle, WA 98104
Email:	kerry.salas@klgates.com
Phone:	(206) 370-5766

## RECEIPT FOR BOND PROCEEDS

The undersigned hereby acknowledge receipt from Piper Jaffray & Co., Seattle, Washington, of the full purchase price of the City of Vancouver, Washington, Local Improvement District No. 545 Bonds, 2014 in the aggregate principal amount of \$311,834 (the "Bonds"), and distributed as follows:

Principal Amount of Bonds:	\$ 311,834.00
Less: Underwriter's Discount	<u>(15,000.00)</u>
Total Purchase Price	\$ 296,834.00
AMOUNT DUE	\$ 296,834.00
Total received this 23rd day of September, 2014	\$ 296,834.00

DATED this 23rd day of September, 2014.

CITY OF VANCOUVER, WASHINGTON

By:   
Treasurer

# RECEIPT FOR BONDS

PIPER JAFFRAY & CO., Seattle, Washington, hereby acknowledges receipt of the City of Vancouver, Washington, Local Improvement District No. 545 Bonds, 2014 in the aggregate principal amount of \$311,834 on this 23rd day of September, 2014.

PIPER JAFFRAY & CO., Seattle,  
Washington

By: Lindsay Asule  
Title: Managing Director

## Closing Memorandum

Re: City of Vancouver, Washington  
\$311,834 Local Improvement District No. 545 Bonds, 2014  
Dated: September 23, 2014

From: Kristen McQuerry, Piper Jaffray & Co.

Date: September 17, 2014

---

### Closing

Closing will occur at 9 a.m. Pacific Time on Tuesday, September 23<sup>rd</sup> via conference call initiated by K&L Gates LLP.

### Funds

*Piper Jaffray & Co.* will initiate the following transactions:

#### Transaction #1:

Transfer Amount:	<b>\$296,834.00 (Federal Funds)</b>
To:	Bank of America
ABA Number:	02009593
Account Name:	City of Vancouver – General Account
Account Number:	105000004354
Reference:	City of Vancouver LID No. 545 Bonds
Attention:	Carrie Lewellen

The following is a summary of the sources of funds for the Bonds and how the City will apply those funds:

### Sources of Funds

#### Bond Proceeds

Principal Amount	\$ 311,834.00
Less: Underwriter's Discount	<u>(15,000.00)</u>
<b>Total Sources of Funds</b>	<b><u>\$ 296,834.00</u></b>

### Distribution of Funds

#### City of Vancouver

Deposit to LID Fund	\$ 209,769.18
Deposit to Bond Fund	7,816.42
Deposit to Guaranty Fund	31,183.40
Costs of Issuance (Deposit to LID Fund) <sup>(1)</sup>	<u>48,065.00</u>
<b>Total Funds Disbursed</b>	<b><u>\$ 296,834.00</u></b>

(1) See Exhibit A for a list of the costs of issuance to be paid upon receipt of invoice by the City.

The debt service schedule and pricing report for the Bonds are attached as Exhibits B and C. If you have any questions, please contact Lindsay Sovde at (206) 628-2875 or Kristen McQuerry at (206) 628-2870.

**Attachments**

cc: Lloyd Tyler, City of Vancouver  
Carrie Lewellen, City of Vancouver  
Dan Swensen, City of Vancouver  
Brent Boger, City of Vancouver  
Cynthia Weed, K&L Gates LLP  
Kerry Salas, K&L Gates LLP  
Robert Starin, K&L Gates LLP  
Scott McJannet, K&L Gates LLP  
Laurel Waller, The Bank of New York Mellon  
Lindsay Sovde, Piper Jaffray & Co.  
Briana Nelson, Piper Jaffray & Co.  
Consolata Njogu, Piper Jaffray & Co.  
Sarah Miles, Piper Jaffray & Co.

**City of Vancouver, Washington****Local Improvement District No. 545 Bonds, 2014****Dated: September 23, 2014****Costs of issuance to be paid by the City upon receipt of invoice:**

<u>Description</u>	<u>Firm</u>	<u>Total</u>
Bond Counsel	K&L Gates LLP	\$ 40,000.00
Hearings Examiner	N/A	3,800.00
Public Notice Advertising	N/A	3,000.00
Pre-bond short term loan interest	N/A	<u>1,265.00</u>
<b>Total</b>		<b><u>\$ 48,065.00</u></b>

PiperJaffray.

## BOND DEBT SERVICE

CITY OF VANCOUVER  
 Local Improvement District No. 545 Bonds, 2014  
 Revised Final Numbers

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/01/2015	16,834	3.000%	11,247.91	28,081.91	28,081.91
09/01/2016	20,000	3.000%	11,475.00	31,475.00	31,475.00
09/01/2017	20,000	3.000%	10,875.00	30,875.00	30,875.00
09/01/2018	15,000	3.000%	10,275.00	25,275.00	25,275.00
09/01/2019	15,000	3.000%	9,825.00	24,825.00	24,825.00
09/01/2020	15,000	3.000%	9,375.00	24,375.00	24,375.00
09/01/2021	15,000	4.000%	8,925.00	23,925.00	23,925.00
09/01/2022	15,000	4.000%	8,325.00	23,325.00	23,325.00
09/01/2023	15,000	4.000%	7,725.00	22,725.00	22,725.00
09/01/2024	15,000	4.000%	7,125.00	22,125.00	22,125.00
09/01/2025	15,000	4.000%	6,525.00	21,525.00	21,525.00
09/01/2026	15,000	4.000%	5,925.00	20,925.00	20,925.00
09/01/2027	15,000	4.000%	5,325.00	20,325.00	20,325.00
09/01/2028	15,000	4.500%	4,725.00	19,725.00	19,725.00
09/01/2029	15,000	4.500%	4,050.00	19,050.00	19,050.00
09/01/2030	15,000	4.500%	3,375.00	18,375.00	18,375.00
09/01/2031	15,000	4.500%	2,700.00	17,700.00	17,700.00
09/01/2032	15,000	4.500%	2,025.00	17,025.00	17,025.00
09/01/2033	15,000	4.500%	1,350.00	16,350.00	16,350.00
09/01/2034	15,000	4.500%	675.00	15,675.00	15,675.00
	311,834		131,847.91	443,681.91	443,681.91



PiperJaffray.

## BOND PRICING

CITY OF VANCOUVER  
Local Improvement District No. 545 Bonds, 2014  
Revised Final Numbers

Bond Component	Maturity Date	Amount	Rate	Yield	Price	Call Date for Arb Yield	Call Price for Arb Yield
Term bond due 2020:							
	09/01/2015	16,834	3.000%	3.000%	100.000	-	-
	09/01/2016	20,000	3.000%	3.000%	100.000	-	-
	09/01/2017	20,000	3.000%	3.000%	100.000	-	-
	09/01/2018	15,000	3.000%	3.000%	100.000	-	-
	09/01/2019	15,000	3.000%	3.000%	100.000	-	-
	09/01/2020	<u>15,000</u>	3.000%	3.000%	100.000	-	-
		101,834					
Term bond due 2027:							
	09/01/2021	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2022	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2023	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2024	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2025	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2026	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2027	<u>15,000</u>	4.000%	4.000%	100.000	09/01/2015	100.000
		105,000					
Term bond due 2034:							
	09/01/2028	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2029	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2030	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2031	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2032	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2033	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2034	<u>15,000</u>	4.500%	4.500%	100.000	09/01/2015	100.000
		105,000					
		311,834					

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CITY OF VANCOUVER

Local Improvement District No. 545 Bonds, 2014

Revised Final Numbers

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SOURCES AND USES OF FUNDS

CITY OF VANCOUVER  
Local Improvement District No. 545 Bonds, 2014  
Revised Final Numbers

Dated Date 09/23/2014  
Delivery Date 09/23/2014

Sources:

Bond Proceeds:	
Par Amount	311,834.00
	<u>311,834.00</u>

Uses:

Project Fund Deposits:	
LID Fund	209,769.18
Bond Fund	<u>7,816.42</u>
	217,585.60
Other Fund Deposits:	
Guaranty Fund	31,183.40
Delivery Date Expenses:	
Cost of Issuance	48,065.00
Underwriter's Discount	<u>15,000.00</u>
	63,065.00
	<u>311,834.00</u>

## BOND SUMMARY STATISTICS

CITY OF VANCOUVER  
Local Improvement District No. 545 Bonds, 2014  
Revised Final Numbers

Dated Date	09/23/2014
Delivery Date	09/23/2014
First Coupon	09/01/2015
Last Maturity	09/01/2034
Arbitrage Yield	3.450837%
True Interest Cost (TIC)	4.726013%
Net Interest Cost (NIC)	4.650356%
All-In TIC	7.135404%
Average Coupon	4.175339%
Average Life (years)	10.126
Duration of Issue (years)	7.886
Par Amount	311,834.00
Bond Proceeds	311,834.00
Total Interest	131,847.91
Net Interest	146,847.91
Total Debt Service	443,681.91
Maximum Annual Debt Service	31,475.00
Average Annual Debt Service	22,252.09
Underwriter's Fees (per \$1000)	
Average Takedown	-
Other Fee	48.102516
Total Underwriter's Discount	48.102516
Bid Price	95.189748

Bond Component	Par Value	Price	Average Coupon	Average Life	PV of 1 bp change
Term bond due 2020	101,834.00	100.000	3.000%	3.296	54.99
Term bond due 2027	105,000.00	100.000	4.000%	9.939	103.95
Term bond due 2034	105,000.00	100.000	4.500%	16.939	136.50
	311,834.00			10.126	295.44

	TIC	All-In TIC	Arbitrage Yield
Par Value	311,834.00	311,834.00	311,834.00
+ Accrued Interest	-	-	-
+ Premium (Discount)	-	-	-
- Underwriter's Discount	-15,000.00	-15,000.00	-
- Cost of Issuance Expense	-	-48,065.00	-
- Other Amounts	-	-	-
Target Value	296,834.00	248,769.00	311,834.00
Target Date	09/23/2014	09/23/2014	09/23/2014
Yield	4.726013%	7.135404%	3.450837%

## BOND PRICING

CITY OF VANCOUVER  
Local Improvement District No. 545 Bonds, 2014  
Revised Final Numbers

Bond Component	Maturity Date	Amount	Rate	Yield	Price	Call Date for Arb Yield	Call Price for Arb Yield
Term bond due 2020:							
	09/01/2015	16,834	3.000%	3.000%	100.000	-	-
	09/01/2016	20,000	3.000%	3.000%	100.000	-	-
	09/01/2017	20,000	3.000%	3.000%	100.000	-	-
	09/01/2018	15,000	3.000%	3.000%	100.000	-	-
	09/01/2019	15,000	3.000%	3.000%	100.000	-	-
	09/01/2020	15,000	3.000%	3.000%	100.000	-	-
		101,834					
Term bond due 2027:							
	09/01/2021	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2022	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2023	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2024	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2025	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2026	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
	09/01/2027	15,000	4.000%	4.000%	100.000	09/01/2015	100.000
		105,000					
Term bond due 2034:							
	09/01/2028	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2029	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2030	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2031	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2032	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2033	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
	09/01/2034	15,000	4.500%	4.500%	100.000	09/01/2015	100.000
		105,000					
		311,834					

Dated Date	09/23/2014	
Delivery Date	09/23/2014	
First Coupon	09/01/2015	
Par Amount	311,834.00	
Original Issue Discount	-	
Production	311,834.00	100.000000%
Underwriter's Discount	-15,000.00	-4.810252%
Purchase Price	296,834.00	95.189748%
Accrued Interest	-	
Net Proceeds	296,834.00	

BOND DEBT SERVICE

CITY OF VANCOUVER  
Local Improvement District No. 545 Bonds, 2014  
Revised Final Numbers

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
09/01/2015	16,834	3.000%	11,247.91	28,081.91	28,081.91
09/01/2016	20,000	3.000%	11,475.00	31,475.00	31,475.00
09/01/2017	20,000	3.000%	10,875.00	30,875.00	30,875.00
09/01/2018	15,000	3.000%	10,275.00	25,275.00	25,275.00
09/01/2019	15,000	3.000%	9,825.00	24,825.00	24,825.00
09/01/2020	15,000	3.000%	9,375.00	24,375.00	24,375.00
09/01/2021	15,000	4.000%	8,925.00	23,925.00	23,925.00
09/01/2022	15,000	4.000%	8,325.00	23,325.00	23,325.00
09/01/2023	15,000	4.000%	7,725.00	22,725.00	22,725.00
09/01/2024	15,000	4.000%	7,125.00	22,125.00	22,125.00
09/01/2025	15,000	4.000%	6,525.00	21,525.00	21,525.00
09/01/2026	15,000	4.000%	5,925.00	20,925.00	20,925.00
09/01/2027	15,000	4.000%	5,325.00	20,325.00	20,325.00
09/01/2028	15,000	4.500%	4,725.00	19,725.00	19,725.00
09/01/2029	15,000	4.500%	4,050.00	19,050.00	19,050.00
09/01/2030	15,000	4.500%	3,375.00	18,375.00	18,375.00
09/01/2031	15,000	4.500%	2,700.00	17,700.00	17,700.00
09/01/2032	15,000	4.500%	2,025.00	17,025.00	17,025.00
09/01/2033	15,000	4.500%	1,350.00	16,350.00	16,350.00
09/01/2034	15,000	4.500%	675.00	15,675.00	15,675.00
	311,834		131,847.91	443,681.91	443,681.91

## FORM 8038 STATISTICS

CITY OF VANCOUVER  
Local Improvement District No. 545 Bonds, 2014  
Revised Final Numbers

Dated Date            09/23/2014  
Delivery Date        09/23/2014

Bond Component	Date	Principal	Coupon	Price	Issue Price	Redemption at Maturity
Term bond due 2020:						
	09/01/2015	16,834.00	3.000%	100.000	16,834.00	16,834.00
	09/01/2016	20,000.00	3.000%	100.000	20,000.00	20,000.00
	09/01/2017	20,000.00	3.000%	100.000	20,000.00	20,000.00
	09/01/2018	15,000.00	3.000%	100.000	15,000.00	15,000.00
	09/01/2019	15,000.00	3.000%	100.000	15,000.00	15,000.00
	09/01/2020	15,000.00	3.000%	100.000	15,000.00	15,000.00
Term bond due 2027:						
	09/01/2021	15,000.00	4.000%	100.000	15,000.00	15,000.00
	09/01/2022	15,000.00	4.000%	100.000	15,000.00	15,000.00
	09/01/2023	15,000.00	4.000%	100.000	15,000.00	15,000.00
	09/01/2024	15,000.00	4.000%	100.000	15,000.00	15,000.00
	09/01/2025	15,000.00	4.000%	100.000	15,000.00	15,000.00
	09/01/2026	15,000.00	4.000%	100.000	15,000.00	15,000.00
	09/01/2027	15,000.00	4.000%	100.000	15,000.00	15,000.00
Term bond due 2034:						
	09/01/2028	15,000.00	4.500%	100.000	15,000.00	15,000.00
	09/01/2029	15,000.00	4.500%	100.000	15,000.00	15,000.00
	09/01/2030	15,000.00	4.500%	100.000	15,000.00	15,000.00
	09/01/2031	15,000.00	4.500%	100.000	15,000.00	15,000.00
	09/01/2032	15,000.00	4.500%	100.000	15,000.00	15,000.00
	09/01/2033	15,000.00	4.500%	100.000	15,000.00	15,000.00
	09/01/2034	15,000.00	4.500%	100.000	15,000.00	15,000.00
		311,834.00			311,834.00	311,834.00

	Maturity Date	Interest Rate	Issue Price	Stated Redemption at Maturity	Weighted Average Maturity	Yield
Final Maturity	09/01/2034	4.500%	15,000.00	15,000.00	-	-
Entire Issue	-	-	311,834.00	311,834.00	10.1265	3.4508%

Proceeds used for accrued interest	0.00
Proceeds used for bond issuance costs (including underwriters' discount)	63,065.00
Proceeds used for credit enhancement	0.00
Proceeds allocated to reasonably required reserve or replacement fund	0.00

PROOF OF ARBITRAGE YIELD

CITY OF VANCOUVER  
Local Improvement District No. 545 Bonds, 2014  
Revised Final Numbers

Date	Debt Service	Present Value
		to 09/23/2014 @ 3.4508369007%
09/01/2015	238,081.91	230,555.49
09/01/2016	22,550.00	21,102.63
09/01/2017	21,950.00	19,850.24
09/01/2018	16,350.00	14,288.61
09/01/2019	15,900.00	13,427.97
09/01/2020	15,450.00	12,609.06
	330,281.91	311,834.00

Proceeds Summary

Delivery date	09/23/2014
Par Value	311,834.00
Target for yield calculation	311,834.00



## PROOF OF ARBITRAGE YIELD

CITY OF VANCOUVER  
Local Improvement District No. 545 Bonds, 2014  
Revised Final Numbers

Assumed Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Net Present Value (NPV) to 09/23/2014 @ 3.4508369007%
TERM20	09/01/2016	3.000%	3.000%	-	-	-176.68
TERM20	09/01/2017	3.000%	3.000%	-	-	-263.61
TERM20	09/01/2018	3.000%	3.000%	-	-	-260.71
TERM20	09/01/2019	3.000%	3.000%	-	-	-321.59
TERM20	09/01/2020	3.000%	3.000%	-	-	-380.43
TERM27	09/01/2021	4.000%	4.000%	09/01/2015	100.000	71.33
TERM27	09/01/2022	4.000%	4.000%	09/01/2015	100.000	71.33
TERM27	09/01/2023	4.000%	4.000%	09/01/2015	100.000	71.33
TERM27	09/01/2024	4.000%	4.000%	09/01/2015	100.000	71.33
TERM27	09/01/2025	4.000%	4.000%	09/01/2015	100.000	71.33
TERM27	09/01/2026	4.000%	4.000%	09/01/2015	100.000	71.33
TERM27	09/01/2027	4.000%	4.000%	09/01/2015	100.000	71.33
TERM34	09/01/2028	4.500%	4.500%	09/01/2015	100.000	139.52
TERM34	09/01/2029	4.500%	4.500%	09/01/2015	100.000	139.52
TERM34	09/01/2030	4.500%	4.500%	09/01/2015	100.000	139.52
TERM34	09/01/2031	4.500%	4.500%	09/01/2015	100.000	139.52
TERM34	09/01/2032	4.500%	4.500%	09/01/2015	100.000	139.52
TERM34	09/01/2033	4.500%	4.500%	09/01/2015	100.000	139.52
TERM34	09/01/2034	4.500%	4.500%	09/01/2015	100.000	139.52

Rejected Call/Computation Dates for Premium Bonds

Bond Component	Maturity Date	Rate	Yield	Call Date	Call Price	Net Present Value (NPV) to 09/23/2014 @ 3.4508369007%	Increase to NPV
TERM20	09/01/2016	3.000%	3.000%	09/01/2015	100.000	-86.73	89.95
TERM20	09/01/2017	3.000%	3.000%	09/01/2015	100.000	-86.73	176.88
TERM20	09/01/2018	3.000%	3.000%	09/01/2015	100.000	-65.05	195.66
TERM20	09/01/2019	3.000%	3.000%	09/01/2015	100.000	-65.05	256.54
TERM20	09/01/2020	3.000%	3.000%	09/01/2015	100.000	-65.05	315.38
TERM27	09/01/2021	4.000%	4.000%	-	-	473.61	402.28
TERM27	09/01/2022	4.000%	4.000%	-	-	532.99	461.66
TERM27	09/01/2023	4.000%	4.000%	-	-	590.37	519.04
TERM27	09/01/2024	4.000%	4.000%	-	-	645.82	574.49
TERM27	09/01/2025	4.000%	4.000%	-	-	699.40	628.07
TERM27	09/01/2026	4.000%	4.000%	-	-	751.19	679.86
TERM27	09/01/2027	4.000%	4.000%	-	-	801.23	729.90
TERM34	09/01/2028	4.500%	4.500%	-	-	1,666.97	1,527.45
TERM34	09/01/2029	4.500%	4.500%	-	-	1,758.69	1,619.17
TERM34	09/01/2030	4.500%	4.500%	-	-	1,847.32	1,707.80
TERM34	09/01/2031	4.500%	4.500%	-	-	1,932.97	1,793.45
TERM34	09/01/2032	4.500%	4.500%	-	-	2,015.74	1,876.22
TERM34	09/01/2033	4.500%	4.500%	-	-	2,095.73	1,956.21
TERM34	09/01/2034	4.500%	4.500%	-	-	2,173.03	2,033.51

COST OF ISSUANCE

CITY OF VANCOUVER  
Local Improvement District No. 545 Bonds, 2014  
Revised Final Numbers

Cost of Issuance	\$/1000	Amount
Bond Counsel	128.27338	40,000.00
Hearings Examiner	12.18597	3,800.00
Public Notice Advertising	9.62050	3,000.00
Pre-bond short term loan interest	4.05665	1,265.00
	154.13650	48,065.00

UNITED STATES OF AMERICA

UNLESS THIS CERTIFICATE IS PRESENTED BY AN AUTHORIZED REPRESENTATIVE OF THE DEPOSITORY TRUST COMPANY, A NEW YORK CORPORATION ("DTC"), TO ISSUER OR ITS AGENT FOR REGISTRATION OF TRANSFER, EXCHANGE, OR PAYMENT, AND ANY CERTIFICATE ISSUED IS REGISTERED IN THE NAME OF CEDE & CO. OR IN SUCH OTHER NAME AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF DTC (AND ANY PAYMENT IS MADE TO CEDE & CO. OR TO SUCH OTHER ENTITY AS IS REQUESTED BY AN AUTHORIZED REPRESENTATIVE OF DTC), ANY TRANSFER, PLEDGE, OR OTHER USE HEREOF FOR VALUE OR OTHERWISE BY OR TO ANY PERSON IS WRONGFUL INASMUCH AS THE REGISTERED OWNER HEREOF, CEDE & CO., HAS AN INTEREST HEREIN.

R-1

\$101,834

STATE OF WASHINGTON

CITY OF VANCOUVER  
LOCAL IMPROVEMENT DISTRICT NO. 545 BOND, 2014

INTEREST RATE:	MATURITY DATE:	CUSIP NO.
3.00%	SEPTEMBER 1, 2036	921646AA3
REGISTERED OWNER:	CEDE & CO.	
PRINCIPAL AMOUNT:	ONE HUNDRED ONE THOUSAND EIGHT HUNDRED THIRTY-FOUR AND NO/100 DOLLARS	

Laws of Washington 195, Chapter 7, RCW § 35.45.070 provides, in part, as follows:

Neither the holder nor owner of any bond, interest coupon, or warrant issued against a local improvement fund shall have any claim therefor against the city or town by which it is issued, except for payment from the special assessments made for the improvement for which the bond or warrant was issued and except also for payment from the local improvement guaranty fund of the city or town as to bonds issued after the creation of a local improvement guaranty fund of the city or town. The city or town shall not be liable to the holder or owner of any bond, interest coupon, or warrant for any loss to the local improvement guaranty fund occurring in the lawful operation thereof.

The City of Vancouver, Washington (the "City"), hereby acknowledges itself to owe and for value received promises to pay to the Registered Owner identified above, or registered assigns, on the Maturity Date identified above, the Principal Amount indicated above and to pay interest thereon from September 23, 2014, or the most recent date to which interest has been paid or duly provided for until payment of this bond at the Interest Rate set forth above, payable on September 1, 2015, and annually thereafter on the first days of each succeeding September. Both principal of and interest on this bond are payable in lawful money of the United States of America. The fiscal agency of the State of Washington has been appointed by the City as the authenticating agent, paying agent and registrar for the bonds of this issue (the "Bond Registrar"). For so long as the bonds of this issue are held in fully immobilized form, payments of principal and interest thereon shall be made as provided in accordance with the operational arrangements of The Depository Trust Company ("DTC") referred to in the Blanket Issuer Letter of Representations (the "Letter of Representations") from the City to DTC.

The bonds of this issue are issued under and in accordance with the provisions of the Constitution and applicable statutes of the State of Washington and Ordinance No. M-4089 duly passed by the City Council on September 8, 2014 (the "Bond Ordinance"). Capitalized terms used in this bond have the meanings given such terms in the Bond Ordinance.

This bond shall not be valid or become obligatory for any purpose or be entitled to any security or benefit under the Bond Ordinance until the Certificate of Authentication hereon shall have been manually signed by or on behalf of the Bond Registrar or its duly designated agent.

This bond is one of an authorized issue of bonds of like date, tenor, rate of interest and date of maturity, except as to number and amount in the aggregate principal amount of \$311,834 and is issued pursuant to the Bond Ordinance for providing funds to pay the cost of street safety improvements constructed in Local Improvement District No. 545, make a deposit to the Guaranty Fund and to pay costs of issuance.

This bond is not a general obligation of the City. This bond is payable solely from the special fund of the City known as the "LID Fund 250" (the "Bond Fund") and from the City's Local Improvement Guaranty Fund. The City has irrevocably obligated and bound itself to pay into the Bond Fund all assessments levied within Local Improvement District No. 545.

This bond is subject to mandatory redemption at a price of par in advance of its scheduled maturity at the option of the City, in whole, or in part in increments of \$5,000 (except for the first prepayment which shall be in the minimum amount of \$6,834, on any interest payment date, from Assessments available in the Bond Fund to pay the same over and above an amount sufficient for the

payment of the interest next accruing on this bond in order of estimated maturity (CUSIP No.) and in accordance with the operational arrangements of DTC within an estimated maturity. This bond is not subject to optional redemption prior to its stated maturity.

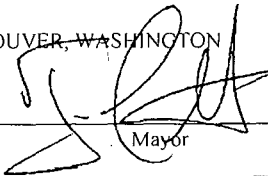
The bonds of this issue have been designated by the City as "qualified tax-exempt obligations" for investment by financial institutions under Section 265(b) of the Code.

It is hereby certified that all acts, conditions and things required by the Constitution and statutes of the State of Washington to exist, to have happened, been done and performed precedent to and in the issuance of this bond and the bonds of this issue does not violate any constitutional, statutory or other limitation upon the amount of bonded indebtedness that the City may incur.

IN WITNESS WHEREOF, the City of Vancouver, Washington has caused this bond to be executed by the manual or facsimile signatures of the Mayor and City Clerk and the seal of the City imprinted, impressed or otherwise reproduced hereon as of this 23rd day of September, 2014.

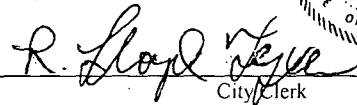
CITY OF VANCOUVER, WASHINGTON

By

  
Mayor



ATTEST:

  
City Clerk

Date of Authentication: September 23, 2014

#### CERTIFICATE OF AUTHENTICATION

This bond is one of the bonds described in the within-mentioned Bond Ordinance and is one of the Local Improvement District No. 545 Bonds, 2014 of the City of Vancouver, Washington, dated September 23, 2014.

WASHINGTON STATE FISCAL AGENCY, as Bond Registrar

By THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A.,  
as subcontractor to The Bank of New York Mellon, fiscal agent for the  
State of Washington

By

  
Authorized Signer

September 23, 2014

City of Vancouver  
Vancouver, Washington

Piper Jaffray & Co.  
Seattle, Washington

Re: City of Vancouver, Washington  
Local Improvement District No. 545 Bonds, 2014 - \$311,834

Ladies and Gentlemen:

We have acted as bond counsel to the City of Vancouver, Washington (the "City"), and have examined a certified transcript of the proceedings taken in the matter of the issuance by the City of its Local Improvement District No. 545 Bonds, 2014 (the "Bonds"), dated September 23, 2014, in the aggregate principal amount of \$311,834, issued for the purpose of providing permanent financing for the costs of certain improvements within Local Improvement District No. 545 and the costs of issuing the Bonds. The Bonds are issued pursuant to Ordinance No. M-4089 adopted by the City Council on September 8, 2014 (the "Bond Ordinance"). Capitalized terms used in this opinion which are not otherwise defined shall have the meanings given to such terms in the Bond Ordinance.

The Bonds are subject to redemption prior to maturity as stated in the Bond Ordinance.

Regarding questions of fact material to our opinion, we have relied on representations of the City in the Bond Ordinance and in the certified proceedings and on other certifications of public officials and others furnished to us without undertaking to verify the same by independent investigation.

Based on the foregoing, we are of the opinion that, under existing law:

1. The Bonds have been legally issued, the Guaranty Fund of the City has been established by law, and the principal of and interest on the Bonds are payable out of valid unpaid assessments and the money in the Bond Fund at least equal to the principal amount of the Bonds and out of assets now in or to be paid into the Guaranty Fund, except to the extent that the enforcement of the rights and remedies of any owner of the Bonds may be limited by laws relating to bankruptcy or reorganization or other similar laws of general application affecting the rights of creditors.

2. Interest on the Bonds is excludable from gross income for federal income tax purposes and is not an item of tax preference for purposes of the federal alternative minimum tax imposed on individuals and corporations; however, interest on the Bonds is taken into account in determining adjusted current earnings for the purpose of computing the alternative minimum tax imposed on certain corporations. The opinion set forth in the preceding sentence is subject to the condition that the City comply with all requirements of the Internal Revenue Code of 1986, as amended (the "Code"), that must be satisfied subsequent to the issuance of the Bonds in order that the interest thereon be, and continue to be, excludable from gross income for federal income tax purposes. The City has covenanted to comply with all applicable requirements. Failure to comply with certain of such covenants may cause interest on the Bonds to be included in gross income for federal income tax purposes retroactively to the date of issuance of the Bonds.

The City has designated the Bonds as "qualified tax-exempt obligations" within the meaning of Section 265(b)(3) of the Code.

Except as expressly stated above, we express no opinion regarding any other federal or state income tax consequences of acquiring, carrying, owning or disposing of the Bonds. Owners of the Bonds should consult their tax advisors regarding the applicability of any collateral tax consequences of owning the Bonds, which may include original issue discount, original issue premium, purchase at a market discount or at a premium, taxation upon sale, redemption or other disposition, and various withholding requirements.

This opinion is given as of the date hereof, and we assume no obligation to update, revise or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

Very truly yours,

K&L Gates LLP

*K & L Gates LLP*

September 23, 2014

City of Vancouver  
Vancouver, Washington

Piper Jaffray & Co.  
Seattle, Washington

Re: City of Vancouver, Washington  
Local Improvement District No. 545 Bonds, 2014 - \$311,834

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This opinion is given as of the date hereof, and we assume no obligation to update, revise or supplement this opinion to reflect any facts or circumstances that may hereafter come to our attention or any changes in law that may hereafter occur.

Very truly yours,

K&L GATES LLP

A handwritten signature in dark ink, appearing to read "K & L Gates LLP", is written over the typed name of the firm.

CMW:ks

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