

Knoll D. Lowney  
Claire E. Tonry  
Meredith Crafton  
SMITH & LOWNEY, PLLC  
2317 East John Street  
Seattle, Washington 98112  
(206) 860-2883

Attorneys for Plaintiff

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON  
FOR PIERCE COUNTY

END PRISON INDUSTRIAL COMPLEX,	)	
	)	No. _____
Plaintiff,	)	
v.	)	
	)	
KING COUNTY,	)	COMPLAINT
	)	
Defendant.	)	
_____	)	

**I. INTRODUCTION**

This lawsuit seeks declaratory and injunctive relief to remedy King County's violations of law relating to its efforts to build a new youth jail in Seattle, Washington.

In 2012, approximately twenty percent of registered King County voters approved King County Proposition One ("Prop 1"), a "levy lid lift" to collect additional property taxes for nine years to build a "youth and family services center." The measure passed with a narrow margin in the low-turnout election.

King County seeks to use a substantial portion of the revenue from Prop. 1 to build a new youth jail designed to incarcerate approximately 210 children at a time. This is at a time when

1 the average daily population in the County's existing facility is about 60 youth and King County  
2 and the City of Seattle are implementing aggressive actions to reduce this number further.

3 We are at an historic moment where all levels of government are waking up to the  
4 injustice of racially disparate incarceration as well the ineffectiveness and social harms of mass  
5 incarceration, especially when the incarcerated are youth. More often than not, juvenile  
6 offenders suffer from trauma, domestic violence, and/or poverty. Locking them up and severing  
7 their relationships with school and family – often for nonviolent offenses – provides no benefit to  
8 them or to society. It exacerbates their trauma and reduces their opportunities.

10 King County's youth jail will perpetuate a system that disproportionately locks up youth  
11 of color. King County acknowledges that "[w]hile the number of youth in [the County's]  
12 juvenile detention has dropped..., racial disparity has grown."<sup>1</sup> In King County, black youth  
13 comprise just 8% of youth, yet represent half of youth detention admissions.<sup>2</sup> Almost three-  
14 quarters of incarcerated youth are youth of color.<sup>3</sup> This problem is not getting better. The  
15 proportion of black youth who have been incarcerated has increased in the past decade.<sup>4</sup> Just  
16 between 2014 and 2015, the number of African Americans charged with crimes by King County  
17 increased by 16.8%, and the number of Asian/Pacific Islanders charged increased by 52%.<sup>5</sup>

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25 <sup>1</sup> Dow Constantine, *King County takes action to root out racial disparity in juvenile justice system*, King County  
26 Website, March 31, 2015, available at  
[http://www.kingcounty.gov/elected/executive/constantine/News/release/2015/March/31-juvenile-detention-](http://www.kingcounty.gov/elected/executive/constantine/News/release/2015/March/31-juvenile-detention-diversion.aspx)  
[diversion.aspx](http://www.kingcounty.gov/elected/executive/constantine/News/release/2015/March/31-juvenile-detention-diversion.aspx).

27 <sup>2</sup> King County, *Racial Equity at the Children and Family Justice Center* at 1. Available at  
<http://kcyouthjustice.com/statistics/>

28 <sup>3</sup> *Id.*

29 <sup>4</sup> City of Seattle Resolution 31614, *Legislation Details (With Text)*, Sept. 21, 2015, at 3.

<sup>5</sup> *Id.*

1 Youth incarceration has been proven to be ineffective and counter-productive. Stays in  
2 juvenile detention have been shown *not* to reduce recidivism. In fact, incarcerating a youth for  
3 low-level crimes makes them *more likely* to reoffend than those who were not incarcerated.

4 The Court should enjoin King County from spending any levy funds on the construction  
5 of a new youth jail. The ballot title never informed voters that the levy would fund a facility to  
6 lock up children, which overwhelming research has shown to be ineffective and harmful to  
7 children and their families. Prop. 1 never would have passed if King County had provided  
8 honest and accurate information to voters.

9  
10 The Court should also enjoin King County from its continued over-collection of property  
11 taxes under Prop. 1. Prop. 1 authorized King County to collect “additional regular property taxes  
12 of \$0.07 per \$1,000 of assessed valuation for collection in 2013” to fund a “children and family  
13 justice center.” After 2013, King County was required to revert to the pre-election rate and could  
14 only increase property taxes pursuant to the statutory “limit factor” of RCW 84.55. King County  
15 failed to reduce the rate as required and continues to impose the higher rate on King County  
16 property owners illegally.

17  
18 The public interest supports the use of the Court’s equitable powers to address King  
19 County’s misapplication of levy proceeds and overcharging of property taxes. Such remedies are  
20 also appropriate because King County has acted inequitably by deceiving the public and decision  
21 makers about the project. For example, King County has orchestrated a campaign to convince  
22 decision makers and the public that a new youth jail is needed because the existing jail is  
23 decrepit and beyond its useful life. Previously unreleased documents show that, in fact, King  
24 County has assessed the existing jail to be in good condition and determined that its identified  
25 deficiencies could be remedied for less than \$1 million. The existing jail is only 23 years old

1 with approximately 60 years of useful life remaining. Further, King County’s internal document  
2 prove that it “cooked the books” and violated its own financial policies to justify spending over  
3 \$40 million in taxpayers’ money to tear down and replace a relatively new facility.

4 The court should enjoin the spending of levy funds on a new youth jail, enjoin further  
5 over-collection of property taxes, and provide appropriate refunds to taxpayers.  
6

## 7 **II. PARTIES**

8 1. Plaintiff End Prison Industrial Complex (“EPIC”) is a nonprofit corporation  
9 organized under Washington Laws. Its members include property owners in King County who  
10 have been subject to the property taxes in question, citizens who have been injured by the  
11 County’s deceptive campaign to further the “children and family services center” project, and  
12 people who will be harmed if the County builds a new youth jail. EPIC requested the State  
13 Attorney General, the King County Prosecutor, and the Seattle City Attorney to bring this action  
14 on behalf of taxpayers and they have not done so. EPIC discovered the full set of facts asserted  
15 herein and the existence of the cause of action asserted herein only in 2016. Before 2015, many  
16 EPIC members had no knowledge of the jail project or the impermissible levy whatsoever.  
17

18 2. Defendant King County is a governmental entity in Washington State that placed  
19 the “children and family services center capital levy” on the ballot and has collected the property  
20 taxes in question.  
21  
22

## 23 **III. JURISDICTION AND VENUE**

24 3. This Court has jurisdiction under chapter 2.08 RCW and chapter 7.24 RCW.

25 4. Venue is appropriate in this Court because King County is a party to this action.  
26  
27 See RCW 36.01.050.  
28

#### IV. STANDING

5. EPIC has standing under the Uniform Declaratory Judgments Act, RCW 7.24.010 and 7.24.020, to challenge Prop. 1 because its members fall within the zone of interests directly impacted by Prop. 1, and they have and will continue to suffer an injury in fact, economic or otherwise, from the implementation of Prop. 1. Because this lawsuit challenges the County's allegedly unlawful acts, EPIC need not show special injury to have taxpayer standing. *See Friends of N. Spokane Cnty. Parks v. Spokane Cnty.*, 184 Wn. App. 105, 120 (2014).

6. The Court's grant of declaratory and injunctive relief will directly redress the harms caused to EPIC and its members by continued implementation of Prop. 1.

#### V. FACTUAL STATEMENT AND STATUTORY BACKGROUND

##### A. King County concealed the youth jail project from voters.

7. King County was able to secure narrow passage of Prop. 1 by concealing from voters its plan to spend levy proceeds on a youth jail. Prop. 1 was placed on the August 2012 primary and special election ballot, at which less than 39% of voters participated. Prop. 1 won in a close race, with the support of only 20% of registered voters.<sup>1</sup>

8. King County prosecutor Dan Satterburg, a proponent of Proposition 1, drafted the ballot title for Prop. 1, which read:

##### **Children and Family Services Center Capital Levy**

The King County council passed Ordinance No. 17304 concerning a replacement facility for juvenile justice and family law services. This proposition would authorize King County to levy an additional property tax for nine years to fund capital costs to replace the Children and Family

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<sup>1</sup><http://your.kingcounty.gov/elections/2012aug-primary/results-all.aspx>

Justice Center, which serves the justice needs of children and families. It would authorize King County to levy an additional regular property tax of \$0.07 per \$1,000 of assessed valuation for collection in 2013. Increases in the following eight years would be subject to the limitations in chapter 84.55 RCW, all as provided in Ordinance No. 17304, Should this proposition be:

- Approved
- Rejected

9. The Prop. 1 ballot title placed before voters limited the use of levy funds to “capital costs to replace the Children and Family Justice Center, which serves the justice needs of children and families.” The ballot title, which is the only description of Prop. 1 that many voters ever saw, does not encompass spending on a new youth jail. No reasonable voter interprets a center that “services the justice needs of children and families” to mean a jail. The ballot title was purposefully crafted to conceal the unpopular jail project from voters.

10. The Prop. 1 ballot title was especially misleading because King County had used a similar description for its 2010 project which would have replaced only the courthouse and parking lot, but would not have built a new jail. In its 2010 resolution, the County described its courthouse replacement project as a capital project to replace “facilities for juvenile justice and family law services,” and specifically one that “services the justice needs of King County juveniles and families.”<sup>1</sup> This is almost identical language used in the Prop. 1 ballot title.

11. State law does not permit such deception in a levy lid lift ballot title, nor does it permit bait-and-switch tactics with levy spending. See RCW 84.55.050(4)(c) (“*If expressly stated*, a proposition placed before the voters under subsection (1) or (2) of this section may ... limit the purpose for which the increased levy is to be made ...”). This requirement is even

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<sup>1</sup> King County Ordinance 16899 (July 27, 2010).  
COMPLAINT - 6

1 stricter than the “subject in title” requirement of Art. II, Sec. 19 of the Washington State  
2 Constitution, since it requires an express statement of how the funds will be used. *See also* RCW  
3 84.55.050(2) (“The title of each ballot measure must state the limited purpose for which the  
4 proposed annual increase during the specified period ....”).

5       12. King County should be prohibited from spending levy proceeds on the jail.  
6  
7 Alternatively, because the title does not “expressly state” that the funds were to be used for the  
8 jail, King County is not bound to spend any levy funds on that project. Such a restriction arises  
9 only when the specific limited purpose is “expressly stated.” RCW 84.55.050(4)(c).

10       13. Had the ballot title been written to encompass spending on a new youth jail, it is  
11 unlikely to have passed.

12       14. The construction of a new jail is a material deviation from that approved by  
13 voters.

14       15. The requested declaratory and injunctive relief is in the public interest.

15  
16 **B. The ballot title of Prop. 1 did not authorize King County’s tax collections.**

17  
18       16. The Prop. 1 ballot title did not authorize the amount of taxes that the County has  
19 collected under it.

20       17. The Prop. 1 ballot title described a nine year levy with a significant additional tax  
21 collection in 2013 and smaller tax collections in subsequent years. According to the ballot title,  
22 Prop. 1 authorized significant increased tax collection only in 2013. The title stated that the  
23 measure “would authorize King County to levy an additional regular property tax of \$0.07 per  
24 \$1,000 of assessed valuation for collection in 2013.” The ballot title allowed only a smaller  
25 assessment in the subsequent eight years of the levy: “Increases in the following eight years  
26  
27  
28

1 would be subject to the limitations in chapter 84.55 RCW...,” which generally allows property  
2 tax levies to increase by about 1% plus inflation.

3 18. King County has implemented this levy as if it authorized additional regular  
4 property tax of \$0.07 per \$1,000 of assessed valuation for collection in each of nine years, when  
5 in fact it only authorized that levy amount in 2013. For example, King County’s 2014  
6 Comprehensive Annual Financial Report, dated June 22, 2015 (“2014 CAFR”) stated:  
7

8 The Children and Family Justice Center is a nine-year temporary levy lid lift approved by  
9 the voters on August 7, 2012. In the first year, 2013, the levy rate was \$0.07000 per  
10 thousand. The rate for 2014 is \$0.06597 per thousand assessed value.  
11

12 19. On information and belief, King County has continued to collect property taxes  
13 under the levy at the rate approved by voters only for 2013. For example, in Ordinance 17972,  
14 King County claimed that “In August 2012, King County voters approved a nine-year property  
15 tax lid lift of seven center per \$1,000 of assessed value, which will raise approximately \$210  
16 million to replace the Youth Services Courthouse and Detention Center.”<sup>1</sup> However, that is not  
17 what voters approved. Furthermore, because King County property tax assessment statements do  
18 not indicate the portion of each assessment owing to Prop. 1, the overcharges were not visible to  
19 Plaintiff or to the public.  
20

21 20. RCW 45.55.050 provides two methods for adopting a “levy lid lift.” RCW  
22 84.55.050(1) authorizes a “single year lid lift.” RCW 84.55.050(2) authorizes a “multiple year  
23 lid lift.” King County cannot justify its collection of taxes under either of these alternatives.  
24  
25  
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29 <sup>1</sup> Ordinance 17972 (Feb. 11, 2015).  
COMPLAINT - 8

1           21.     WAC 458-19-045 describes the lid lift process: “The levy limit may be exceeded  
2 when authorized by a majority of voters voting on a proposition to ‘lift the lid’ of the levy limit  
3 in accordance with RCW 84.55.050. This ‘lid lift’ is intended to allow the levy limit to be  
4 exceeded for the levy made immediately following the vote on the proposition. ... The result of  
5 the limit factor increase can temporarily or permanently impact subsequent levy limit  
6 calculations. The requirements for the text of a ballot title and measure differ depending on  
7 whether the levy limit will be exceeded for a single year or multiple years, up to six consecutive  
8 years....”

9  
10           **Prop. 1 does not qualify as a “multiple year” lid lift.**

11  
12           22.     Prop. 1 “is a nine-year temporary levy lid lift,” 2014 CAFR, so it cannot be  
13 authorized under RCW 84.55.050(2), which allows a revenue increase “*up to six consecutive*  
14 *years.*” RCW 84.55.050(2)(emphasis added).

15  
16           23.     To the extent that King County claims that Prop. 1 is authorized under RCW  
17 84.55.050(2), there is an actual and legitimate dispute over (1) whether Prop. 1 was illegal and  
18 therefore did not authorize King County to collect taxes under it; and (2) if so, whether such  
19 taxes must be refunded; or, alternatively, (3) whether the Court should declare that King County  
20 must halt collection of taxes under Prop. 1 after six years.

21  
22           **By passing Prop. 1, voters authorized the lid lift only in 2013.**

23           24.     Prop. 1 portrays itself as only a “single year lid lift.” The ballot title stated that  
24 the measure “would authorize King County to levy an additional regular property tax of \$0.07  
25 per \$1,000 of assessed valuation for collection in 2013.”

26           25.     Prop. 1 did not authorize King County to impose the additional regular property  
27 tax of \$0.07 per \$1,000 of assessed valuation after 2013.

**Voters did not authorize use of the additional 2013 levy to calculate future levies.**

26. If King County wished to use the 2013 levy as a base for calculating subsequent levies, the ballot title needed to expressly state that. RCW 84.55.050(4) provides that “*If expressly stated*, a proposition placed before voters under subsection (1) or (2) of this section may ... use the dollar amount of a levy under subsection (1) of this section [single year levy lid lift], or the dollar amount of the final levy under subsection (2) of this section [multiple year levy lid lift], for the purpose of computing the limitations for subsequent levies provided for in this chapter.” RCW 84.55.050(4) (emphasis added). The Prop. 1 ballot title said nothing of that sort.

27. King County understands the ballot title required by RCW 80.58.050, but chose not to use it on the ballot. King County Council Ordinance No. 17304, which placed Prop. 1 on the ballot, proposed a ballot title informing voters that “[*t*]he 2013 levy amount would be the base upon which levy increases would be computed for each of the eight succeeding years.” (emphasis added). By “expressly stat[ing]” that the increased levy amount will be used as a base for future years, that title would have complied with RCW 80.58.050(4)(a).

28. In contrast, the Prop. 1 ballot title authorized the additional \$0.07 per \$1,000 rate only for the 2013 tax year, and authorized only a modest levy in successive years. The Supreme Court has recognized that many voters will make their mind up based only upon the ballot title, and this is especially important when the voters are being asked to authorize a tax levy.

29. The Legislature *twice* mandated that voters be given adequate information in a levy lid lift ballot title. RCW 84.55.050(1) says that “the ballot of the proposition shall state the dollar rate proposed and shall *clearly state the conditions*, if any, which are applicable under subsection (4)”. (emphasis added). Then, subsection 4 requires the conditions be “*expressly stated*.” RCW 84.55.050(4). These mandates cannot be ignored.

1           30.     Because Prop. 1 did not “clearly” and “expressly” state that the 2013 levy would  
2 be used to calculate levy amounts in the following eight years, King County was limited to a  
3 single year levy lid lift under RCW 84.55.050(1).

4     **C.     King County acted inequitably by deceiving decision-makers and the public**  
5     **regarding the need for a new youth jail and the costs of the jail.**

6           31.     In addition to concealing the jail project from voters, recently released documents  
7 show that King County deceived decision-makers and some members of the public about the  
8 need for the new youth jail and the fiscal soundness of the project.  
9

10           **King County has misrepresented the state of the existing facility.**

11           32.     King County officials have stated that “the dilapidated Youth Detention Center  
12 had clearly outlived its useful life from a structural and environmental standpoint”<sup>1</sup> and that the  
13 new jail is a “much needed replacement building.”<sup>2</sup> The project manager stated “The existing  
14 facility is well past the end of its useful life and no longer meets King County’s needs.”<sup>3</sup> The  
15 County Executive and Council have repeatedly called the existing jail “dilapidated,”<sup>4</sup> at “the end  
16 of [its] useful life,”<sup>5</sup> “in serious need of replacement,”<sup>6</sup> and “in a state of disrepair and are  
17 reaching the end of their useful life.”<sup>7</sup>  
18  
19

20           33.     In widely distributed public communications, King County has stated that the  
21 detention center has “a \$20m backlog of plumbing, electrical and other building needs.”<sup>8</sup>

22           34.     Recently released documents show that King County’s statements are false.  
23  
24

25     <sup>1</sup> CFJC Proposed Action Plan (Oct. 14, 2014).

26     <sup>2</sup> Executive Speaking Notes (March 30, 2015).

27     <sup>3</sup> Jim Burt Testimony (July 15, 2014).

28     <sup>4</sup> Letter from County Council (March 20, 2012).

29     <sup>5</sup> *Id.*

<sup>6</sup> Letter from Abe Frank (June 24, 2011).

<sup>7</sup> King County Ordinance 17972 (Feb. 11, 2015).

<sup>8</sup> CFJC Project Update (September 2014).

1           35.     The existing detention center was rebuilt to a “modern, state of the art facility” in  
2 1992. It is only 24 years old.

3           36.     King County conducted an assessment of the existing detention facility in 2011  
4 which belies its public statements. The analysis determined that the detention center is  
5 “generally in good condition.” Its current replacement value is approximately \$48 million.  
6 Whereas King County claims that the plumbing and electrical are decrepit, its internal analysis  
7 concluded that “[t]he plumbing system in the Spruce complex appears to work fairly well, and  
8 there are few complaints ... the [electrical] panels and conduits are all newer and in good  
9 conditions...”  
10

11           37.     Far from having \$20 million of repair backlogs, as King County publicly claims,  
12 its internal analysis found only two observed deficiencies at the jail, which could be remedied for  
13 repair costs of approximately \$350,000.  
14

15           38.     Nor is the jail near the end of its useful life, as King County has claimed. Its  
16 primary structures have a remaining useful life of 40-60 years. Its interiors, services, and  
17 equipment generally have a remaining useful life of 15-30 years. The only item at the end of its  
18 useful life is the exterior sealant, which can be remedied for less than \$200,000.  
19

20           **King County has cooked the books to justify tearing down a \$48 million facility that**  
21 **is in good condition.**

22           39.     County employees systematically manipulated and misrepresented costs and  
23 savings to conclude that it is fiscally responsible to tear down and replace the nearly-new facility.  
24 The County prepared a fiscal analysis that was deceptive and unsupportable and that violated the  
25 County’s own mandatory methodologies.  
26  
27  
28

1           40.     First, the analysis was based upon an assessment that the jail reconstruction would  
2 cost \$40 million, which ignored the tens of millions of dollars of contingencies and soft costs for  
3 the jail replacement project.

4           41.     Second, the analysis exaggerated the future maintenance costs of retaining the  
5 existing jail. County staff's claim that it would cost \$16,800,000 million more to operate and  
6 maintain the existing jail than to operate and maintain a substantially identical replacement jail is  
7 unsupportable.  
8

9           42.     Third, to increase the projected cost of maintaining the existing jail, County  
10 employees defied official County policy of using a 7% discount rate to adjust future expenditures  
11 to present value, and instead applied an "extreme" low discount rate of 2%. The County's use of  
12 a 2% discount rate, rather the County's official 7% rate, inflated the apparent present cost of  
13 maintaining the existing jail by about \$7,000,000. County policy mandated that if an "extreme"  
14 discount rate (less than 3%) is used, "ample justification should be provided," yet the County has  
15 not offered any justification for the discount rate used to overinflate the cost of maintaining the  
16 jail, and its reasons for departing from official policy were arbitrary, capricious, and in bad faith.  
17

18           43.     Fourth, the analysis misrepresented the amount of revenue the County could  
19 derive from selling real estate parcels to private developers if the existing jail is demolished and  
20 rebuilt in a different configuration. For example, in 2010 the County determined it could keep  
21 the present jail location and still sell 109,000 sf of land for private development. Later, King  
22 County justified the new jail by saying that if it kept the new jail it could only sell 71,568 sf of  
23 property -- inflating the costs of retaining the existing jail by almost \$5 million.  
24

25           44.     Finally, to further reduce the net cost of a new jail to zero on paper, County staff  
26 took the remaining excess cost of a new jail, divided it by the cost of a full-time jail employee,  
27  
28

and, without factual support, reported to the County Council that building a new jail would decrease staffing needs by the amount necessary to reach a zero net costs of the project. Internal County emails explicitly describe County staff's process of reverse-engineering staffing costs to achieve the desired zero net cost result.

45. King County's misrepresentations constitute a significant inequity and breach of the public trust. King County has misrepresented the nature of the project to be funded by Prop. 1, the amount of money it would levy through Prop. 1, and the need for and cost of a new youth jail. King County has only been able to pursue construction of a new jail because of these misrepresentations. However, King County has not yet begun construction of a new youth jail or demolition of the existing jail. King County has also not obtained the City of Seattle master use permit that is prerequisite to construction. Any public resources King County has spent in furtherance of a new youth jail are an injury to EPIC and the public. Any adverse financial impact the requested relief may have on King County is an injury of King County's own making. The Court should deny King County any equitable defense; the equities and public interest weigh heavily in favor of the relief EPIC requests.

## VI. FIRST CAUSE OF ACTION

### Declaratory and Injunctive Relief (Levy Spending Limitations)

46. Plaintiff incorporates all preceding paragraphs as if fully set forth herein.

47. There is a ripe justiciable controversy over (1) whether the ballot title was deceptive in failing to state that the levy would fund a new youth jail; and (2) whether the County is illegally spending levy proceeds on the youth jail.

48. Plaintiff is entitled to declaratory judgment establishing both questions in the affirmative.

1           49. Plaintiff is entitled to injunctive relief to remedy its injuries from King County's  
2 illegal spending on the youth jail, and such relief is in the public interest.

## 3                                   **VII. SECOND CAUSE OF ACTION**

### 4                                   **Declaratory and Injunctive Relief (Over Collection of Taxes)**

5           50. Plaintiff incorporates all preceding paragraphs as if fully set forth herein.

6           51. There is a ripe justiciable controversy over (1) whether the County has unlawfully  
7 collected property taxes under Prop. 1 in excess of what is permitted under State Law, including  
8 RCW Chapter 84.55, and; (2) if so, whether the tax overcharges should be refunded to taxpayers.  
9

10           52. Plaintiff is entitled to declaratory judgment establishing both questions in the  
11 affirmative.  
12

13           53. Plaintiff is entitled to injunctive relief to remedy its injuries from King County's  
14 over collection of taxes, and such relief is in the public interest.

## 15                                   **VIII. THIRD CAUSE OF ACTION**

### 16                                   **Request for Accounting**

17           54. Plaintiff incorporates all preceding paragraphs as if fully set forth herein.

18           55. Even in the Ordinance placing Prop. 1 on the ballot, there are two inconsistent  
19 descriptions of the tax to be collected. The ballot title provides a third inconsistent description of  
20 the tax that will be collected.  
21

22           56. Equity demands that King County provide an accounting of its tax collections  
23 under Prop. 1 to provide transparency and to determine whether its practices conformed to the  
24 ballot title and State Law.  
25

## 26                                   **IX. REQUEST FOR RELIEF**

27           WHEREFORE, Plaintiff requests that this Court:  
28

1           A.     Declare that the Prop. 1 ballot title contained a limited purpose and does not  
2 permit King County to spend levy proceeds on a new youth jail;

3           B.     Enjoin King County from spending any Prop. 1 levy funds on a new youth jail;

4           C.     Declare that King County is and has unlawfully collected property taxes under  
5 Prop. 1 in excess of what is permitted by law;

6           D.     Require King County to provide the Court and Plaintiff with an accounting of  
7 taxes levied under Prop. 1;

8           E.     Enjoin King County from levying additional property taxes in excess of the  
9 statutory limit under Prop. 1;

10          F.     Issue a mandatory injunction requiring King County to refund excessive property  
11 taxes collected under Prop. 1 to tax payers;

12          G.     Award Plaintiff its reasonable litigation expenses, including attorney fees, witness  
13 fees, costs, and other expenses as necessary for the preparation and litigation of this case; and

14          H.     Grant such addition relief as the Court deems just and proper.

15  
16  
17  
18         DATED this 27th day of April, 2016.

19                   SMITH & LOWNEY, PLLC

20  
21         By: 

22                 Knoll D. Lowney, WSBA No. 23457

23                 Claire E. Tonry, WSBA No. 44497

24                 Meredith Crafton, WSBA No.

25                 Attorneys for Plaintiffs

26                 2317 E. John St., Seattle, WA 98112

27                 Tel: (206) 860-2883; Fax: (206) 860-4187

28                 E-mail: [knoll@igc.org](mailto:knoll@igc.org), [clairet@igc.org](mailto:clairet@igc.org), [meredithc@igc.org](mailto:meredithc@igc.org)

Attachment

## Facility Summary

### King County FMD

#### Youth Service Center-Spruce Site

#### Youth Service Center-Spruce

1211 East Adler  
Seattle, WA 98122

Facility Code 0081B  
Facility Size - Gross 103,000  
Year Of Original Construction 1992  
Facility Use Type Detention Center - Low  
Construction Type Medium  
# of Floors 2  
Energy Source  
Year Of Last Renovation 1992  
Historic Register No



			Undiscounted/ Unescalated	Present Value
FCI DM + Renewal (6 yrs worth)	4.19%	DM Only	\$1,809,807	
Current Replacement Value (CRV)	\$47,998,000	Renewal Budget (6 yrs worth)	\$201,537	\$190,085
		Renewal Budget (20 yrs worth)	\$21,397,769	\$17,733,106
		Observed Deficiencies	\$810,108	\$795,981

## Facility Condition Summary

The Spruce Building was built as part of the Alder Building remodel in 1992. The primary occupancy type for the building is youth detention, school, health clinic and a library.

### Civil/ Structural/ Architectural

The Spruce Building is generally in good condition.

Civil/ Structural/ Architectural deficiencies include:

- Water penetrating through concrete block walls.
- There is evidence of water leakage through the steel built-up window frames, primarily at the Detention Hall areas of the building.

### Mechanical/ Electrical/ Plumbing

The Spruce complex has a water loop heat pump HVAC system with several specialty systems for areas such as the kitchen and gym. The Spruce boiler room produces heating hot water from steam supplied by Seattle Steam and has a closed loop evaporative roof top fluid cooler. All of the heat pumps were replaced in 2006. The cooling tower and temperature controls were replaced in 2009.

The plumbing system in the Spruce complex appears to work fairly well, and there are few complaints as compared to the Adler complex.

The Spruce complex is fully sprinkled and is part of a 4-node YDS Notifier fire alarm system.

The 1970 Alder main service entry and switchgear supplies both Adler and Spruce. Most branch wiring was renewed during the Spruce addition and remodeling, therefore the panels and conduits are all newer and in good condition.

With the addition of more computers in many spaces, the Westinghouse panels are full and nearly all spares capacity is now used up. In 1992, all light fixtures were upgraded to T8 lamps.

Weighted Avg Condition Score 2.6

## Facility Summary

King County FMD  
Youth Service Center-Spruce Site  
Youth Service Center-Spruce

1211 East Adler  
Seattle, WA 98122

### Facility Components

Systems	Original System Date	Last Major System Renewal	Scores	Remaining Useful Life - Yrs	Surveyor/ Survey Date	Comments
<b>A Substructure</b>			2.0			
<b>Foundations</b>						
Standard Foundations	1992	1992	2	68	JG 04/04/11	Cast in place concrete. No deficiencies.
Slab On Grade	1992	1992	2	68	JG 04/04/11	Cast in place concrete. No deficiencies.
<b>Basements</b>						
Basement Walls	1992	1992	2	68	JG 04/04/11	Cast in place concrete. No deficiencies.
<b>B Shell</b>			2.4			
<b>Superstructure</b>						
Floor Construction	1992	1992	2	68	JG 04/04/11	Pre-cast concrete floor slab sections on structural masonry and cast in place concrete frame. No deficiencies.
Roof Construction	1992	1992	2	68	JG 04/04/11	Pre-cast concrete sections on structural masonry and concrete columns. Gymnasium roof steel trusses with steel deck. No deficiencies.
<b>Exterior Closure</b>						
Exterior Walls	1992	1992	3	40	JG 04/04/11	Structural concrete masonry single wythe. Exterior walls have extensive minor cracking from seismic movement. Exterior sealant failed, water intrusion extensive throughout interior - exterior surface needs resealing or permanent paint coating.
Exterior Wall Finishes	1992	2006	4	0	JG 04/04/11	Exposed concrete masonry, single-wythe construction with spray-on sealant (assumed). Exterior walls leak (wick) moisture into the interior throughout the building. Exterior surfaces should be prepped and painted with masonry-grade epoxy paint.

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### Facility Components

Systems	Original System Date	Last Major System Renewal	Scores	Remaining Useful Life - Yrs	Surveyor/ Survey Date	Comments
<b>B Shell</b>			2.4			
Exterior Closure						
Exterior Windows	1992	1992	3	25	JG 04/04/11	Steel frames with acrylic glazing panel. Some aluminum frame double glazed window units.  Steel frame windows have been resealed to concrete but still show moisture and water leakage.
Exterior Doors	1992	1992	3	30	JG 04/04/11	Painted hollow metal doors with painted hollow metal frames. Steel overhead roll-up door at loading dock. Steel hardware with panic egress hardware.  Doors are in fair condition. Surface shows wear but no functional problems. Hardware in good condition.
Roofing						
Roof Coverings	1992	1992	3	15	JG 04/04/11	Primary roofing single-ply membrane with internal drains with overflow with painted steel or stainless coping and flashing. Roof over detention cells sloped fiberglass composition three-tab shingles.  Membrane roof and flashing in good condition. Composition roofing has some moss and algae growth.
<b>C Interiors</b>			3.0			
Interior Construction						
Partitions	1992	1992	3	30	JG 04/04/11	Concrete masonry and pre-cast concrete panels. Some stud framing with gypsum wall board sheathing.  Interior partitions are in fair shape. Some minor cracking in masonry.
Interior Doors	1992	1992	3	30	JG 04/04/11	Steel doors with steel frames and electronic locks in detention areas. All egress and service doors painted hollow metal with painted hollow metal frames. Hardware ADA compliant in some areas.  Interior doors are in fair condition. Surfaces show wear but no functional issues. Hardware in working condition.

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### Facility Components

Systems	Original System Date	Last Major System Renewal	Scores	Remaining Useful Life - Yrs	Surveyor/ Survey Date	Comments
C Interiors			3.0			
Interior Construction						
Fittings	1992	1992	3	15	JG 04/04/11	Metal lockers. Built-in counters with plastic laminate finish.  Specialties are in fair condition.
Staircases						
Stair Construction	1992	1992	3	68	JG 04/04/11	Steel stair structure. Painted. Painted steel railings.  Stairs are in good condition.
Steir Finishes	1992	1992	3	25	JG	Rubber tread and riser surface. Painted steel structure and railings.  Stair finishes are in good condition. Surfaces show some wear.
Interior Finishes						
Wall Finishes	1992	1992	3	10	JG 04/04/11	Paint on concrete masonry. Concrete and gypsum wall board.  Wall finishes are in fair condition. Exterior walls have damage from water intrusion.
Floor Finishes	1992	2006	3	15	JG 04/04/11	Painted concrete in detention cells and service areas. Vinyl composition tile in corridors and support areas. Detention day rooms have rubber tile. Carpeting in offices and administrative areas. Gymnasium has resilient sport flooring. Restrooms have ceramic tile.  Floor finishes are in fair to good condition. Carpet shows wear. Some rubber flooring in day rooms have water-caused separation from substrate.
Ceiling Finishes	1992	1992	3	25	JG 04/04/11	Acoustic lay-in ceiling tiles and glue applied acoustic tiles. Some areas of painted concrete and painted gypsum wall board.  Ceiling finishes are generally in fair shape. Some areas stained or cracked and chipped tiles.
D Services			2.7			
Vertical Transportation						
Elevators and Lifts						

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### Facility Components

Systems	Original System Date	Last Major System Renewal	Scores	Remaining Useful Life - Yrs	Surveyor/ Survey Date	Comments
D Services			2.7			
Vertical Transportation						
Elevators and Lifts	1992	1992	3	25	TAL 04/04/11	The building is served by one elevator. No issues noted.
Elevators Cab Interiors	1992	1992	3	25	TAL 04/04/11	Stainless steel walls and ceiling. VCT flooring. No issues noted.
Plumbing						
Plumbing Fixtures	1992	1992	3	20	TAL 04/04/11	Public restroom fixtures are standard china type with automatic flush valves. Cells and other penal areas have stainless steel combi fixtures. No issues noted.
Domestic Water Distribution	1992	1992	3	30	TAL 04/04/11	All domestic water piping is copper. No issues noted.
Sanitary Waste	1992	1992	3	40	TAL 04/04/11	Waste and vent piping is cast iron no-HBIB. No issues noted.
Rain Water Drainage	1992	1992	3	40	TAL 04/04/11	Roof drains piped to sewer in cast iron pipes. No issues noted.
HVAC						
Energy Supply	1992	1992	3	20	TAL 04/04/11	Steam from the Adler building is piped to heat exchangers in this building. No issues noted.
Heat Generating Systems	1992	1992	3	10	TAL 04/04/11	Steam is converted to hot water which is then piped to the water source heat pump condenser water loop.
Cooling Generating Systems	1992	2009	2	25	TAL 04/04/11	A single aircooled cooling tower provides supplemental cooling to the heat pump condenser water loop. No issues noted.
Air Distribution	1992	1992	3	30	TAL 04/04/11	Conditioned air is distributed to various rooms in sheet metal ductwork.

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### Facility Components

Systems	Original System Date	Last Major System Renewal	Scores	Life - Yrs	Remaining Useful	Surveyor/ Survey Date	Comments
D Services			2.7				
HVAC							
Air Distribution							No issues noted.
Hydronic Distribution	1992	1992	3	20	TAL	04/04/11	Heat pump condenser water is distributed to the heat pumps in steel and copper pipes.
Terminal and Package Units	1992	2006	2	15	TAL	04/04/11	Individual rooms or zones are conditioned by incremental water source heat pumps.
Controls and Instrumentation	1992	2009	2	13	TAL	04/04/11	No issues noted. Temperature control system is a modern 'DDC' type.
Testing and Balancing	1992	2006	3	10	TAL	04/19/11	No issues noted. Need balancing and retro commissioning of older systems.
Fire Protection							
Fire Protection Sprinkler Systems	1992	1992	3	30	TAL	04/04/11	The building has a complete fire sprinkler system.
Electrical							No issues noted.
Electrical Service and Distribution	1992	1992	3	20	GV	04/04/11	The electrical distribution system includes a 1200A distribution panel at 480V in the electrical room adjacent to the generator room. Branch panels and distribution equipment are circa 1992 Westinghouse.
Lighting and Branch Wiring	1992	1992	3	10	GV	04/04/11	The equipment is in reasonably good condition and is being well maintained. No deficiencies were noted or reported. Lighting is a mixture of fixture types, but the most common is a 2x4 fluorescent troffer with 1/2" eggcrate diffuser. Classrooms have tubular pendants, dayrooms use CFL downlights with fresnel lenses. Branch wiring is typical AWG wire in conduit, concealed. Lighting fixtures are in good condition, and no deficiencies were noted or reported.

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### Facility Components

Systems	Original System Date	Last Major System Renewal	Scores	Remaining Useful Life - Yrs	Surveyor/ Survey Date	Comments
D Services			2.7			
Electrical						
Low Voltage Communication and Security	1992	2005	2	20	GV 04/04/11	D5030: Voice/data distribution is CAT6 UTP cabling, modern IDF/MDF connected by backbone. D5032: Fixed and PT2 cameras in wide use, card readers, electronic door locks.  D5030: Equipment and cabling in good condition, no deficiencies noted. D5032: Most equipment in good condition, some issues with remote unlocking of doors reported.
Fire Alarm Systems	1992	2002	2	20	GV 04/04/11	Fire alarm control panel is a recent Siemens addressable system.  No deficiencies noted or reported.
Other Electrical Systems	1992	2005	2	15	GV 04/04/11	The emergency power system consists of a newer Onan 300KW genset and associated Onan transfer switch.  The generator and transfer switch are in very good condition with no deficiencies noted or reported.
E Equipment and Furnishings			3.0			
Equipment						
Other Equipment	1992	1992	3	25	JG 04/04/11	Commercial kitchen equipment.  Food service equipment in good condition. Primary ventilation hood replaced in 2010.
Furnishings						
Fixed Furnishings	1992	1992	3	20	JG 04/04/11	Fixed steel and wood tables and stools in detention day rooms. Misc. built-in casework wood with plastic laminate surface in offices and administrative areas.  Fixed furnishings are in fair to good condition. Surfaces show some wear. Hardware functional.

# Deficiency Repair (Observed Deficiency) Cost Markups By System (2011 - 2016)

King County FMD

Site: Youth Service Center-Spruce Site

Facility	System	Direct Construction Cost	Contingency 30%	Contractor's OH & P 20%	Project Soft Cost 50%	Total Project Cost (Undiscounted/Unescalated)	Total Project Cost (Present Value)
Youth Service Center-Spruce	Exterior Closure HVAC	\$186,200	\$55,860	\$48,412	\$145,236	\$435,708	\$435,708
		\$160,000	\$48,000	\$41,600	\$124,800	\$374,400	\$360,273
		<b>\$346,200</b>	<b>\$103,860</b>	<b>\$90,012</b>	<b>\$270,036</b>	<b>\$810,108</b>	<b>\$795,981</b>
	Facility Total						
	Site Total	\$346,200	\$103,860	\$90,012	\$270,036	\$810,108	\$795,981

# Detailed Assessment - Observed Deficiencies

(2011 - 2016)

King County FMD

Site: Youth Service Center-Spruce Site

Total Observed Deficiency Repair Cost (Undiscounted/Unescalated): \$346,200  
Total Observed Deficiency Repair Cost (Present Value): \$340,163

Material	Cond.	Useful Life	Deficiency Condition Notes	Action	Qty	Unit Cost	Unit	Direct Construction Cost
Facility: Youth Service Center-Spruce								
System: Exterior Closure				Total System Deficiency Repair Cost (Undiscounted/Unescalated):		\$186,200		
Exterior Wall Finishes				Total System Deficiency Repair Cost (Present Value):		\$186,200		
Sealer	5	0	Exposed masonry exterior wall surface sealer has failed. Water intrusion is a problem throughout the building. Included in the 6-year plan for 2011.	Paint exterior concrete masonry surface	53,200	\$3.50	SF	\$186,200
Facility: Youth Service Center-Spruce								
System: HVAC				Total System Deficiency Repair Cost (Undiscounted/Unescalated):		\$160,000		
Terminal and Package Units				Total System Deficiency Repair Cost (Present Value):		\$153,963		
Make-up Air Units	4	2	The kitchen area make-up air units are in poor condition	Install two new make-up air units with new controls	1	\$160,000.00	LS	\$160,000

Note: Cost estimates shown are raw construction costs.

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