



**DECLARATION OF DALE WASHAM,
PIERCE COUNTY ASSESSOR-TREASURER**

The Pierce County Assessor-Treasurer, Dale Washam declares as follows:

I believe in Truth and Justice. When you elected/hired me to be your Pierce County Assessor-Treasurer, I promised to be the property taxpayer's trustworthy advocate and to look out for the property taxpayer's interests. I have kept my promise.

For over a year I have been asking Washington State and Pierce County law enforcement and government agencies to investigate alleged violations of law that took place in the Pierce County Assessor-Treasurer's office in the years 2001 through 2008. I believe there is ample prima facie evidence that shows the Pierce County Assessor-Treasurer's official taxpayers assessment records have been corrupted in part, due to the alleged 368,642 falsified entries made into those said records regarding physical inspections during the years 2001 through 2008.

Without additional appraisal staff to timely correct those alleged violations of law regarding physical inspections that took place in said years 2001 through 2008, the present day taxpayers assessment valuation records will continue to be corrupt. Until such time that all Pierce County properties will have had a current lawful physical inspection, which will be the year 2014 with the present appraisal staff, those records will remain corrupted.

When changes in assessed values are derived from physical inspections that have not been uniformly conducted on all properties as required by law, the consistency of the assessment levels is lost, and some properties end up being assessed at a lower level or a higher level than others. Such non-uniformity results in inequality in taxation contrary to standards of fairness and uniformity required and established by the Washington State Constitution Article 7, Section 1.

The property tax system we use in the State of Washington is an ad valorem tax system, which means the tax is distributed among taxpayers according to the value of each property. Physical inspections uniformly conducted on all properties are needed to determine each property's value for fair and equal taxation.

The Pierce County Assessor Treasurer's office is the entity directly responsible with ensuring and preserving the integrity of the property tax system. I believe all tax systems should be based on the principles of fairness and uniformity, and that is the goal I have set for the Pierce County Assessor Treasurer's office.

On July 7, 2010 I sent a Formal Notice to the Washington State Department of Revenue and the Pierce County Board of Equalization. Therein, I stated I would not be signing the "Assessor's Certificate of Assessment Rolls to County Board of Equalization" for 2010. I further stated I would not sign a sworn statement as being true and correct, when I did not believe that sworn statement to be true or correct.

In said formal notice dated July 7, 2010 a copy attached hereto, I also state that I personally believe the Presumption of Correctness of the Pierce County Assessor Treasurer's office taxpayers assessment records, granted by RCW 84.40.0301 was forfeited when physical appraisals that were required by law, were not done during the years 2001 through 2008 in Pierce County.

It is my personal opinion that the Presumption of Correctness pursuant to RCW 84.40.0301, as well as the high burden of proof it requires the taxpayers to meet in order to overcome said Presumption of Correctness, should not apply in Pierce County until such time as all Pierce County properties have received a lawful physical appraisal as required by law, and thereby returned the integrity and accuracy of assessments to the Pierce County Assessor Treasurer's office taxpayer's assessment records.

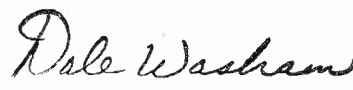
The purpose of this declaration is to inform my employers, the taxpayers of Pierce County, of the above, and to let them know I will be a witness to the above, if I am called upon to be such a witness.

I declare with penalty of perjury pursuant to the laws of the State of Washington, that the above is true and correct to the best of my knowledge.

Dated August 9, 2010

Signed in Tacoma, Washington.

IN GOD I TRUST,



Dale Washam