

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

BEFORE THE BOARD OF EQUALIZATION  
FOR THURSTON COUNTY

CONFEDERATED TRIBES OF THE  
CHEHALIS RESERVATION; CTGW,  
LLC,

Petitioners,

v.

THURSTON COUNTY ASSESSOR,

Respondent.

STIPULATED DECISION AND  
ORDER RE: PARCEL NO.  
99740331400 (PETITION NOS. 07-  
1110, 08-0243, 09-0336, 10-1231, 11-  
0779, 12-0088)

COME NOW the Parties, by and through their counsel, and hereby do agree and stipulate to the entry of an Order regarding all assessments of Parcel No. 99740331400.

On July 30, 2013, the Ninth Circuit Court of Appeals ruled in *Confederated Tribes of the Chehalis Reservation, et al. v. Thurston County Board of Equalization, et al.*, 274 F.3d 1153 (9th Cir. 2013), that the permanent improvements to land owned by the United States in trust for the Confederated Tribes of the Chehalis Reservation, which improvements are listed by the Assessor as Parcel No. 99740331400, are not subject to state and local taxation. Said decision of the Ninth Circuit is binding on the Thurston County Assessor, the Board of Equalization, the Thurston County Treasurer, and all other agents of Thurston County.

The Parties agree that Parcel No. 99740331400 is not subject to state and local property tax assessment or taxation.

1 The Parties further agree that the Ninth Circuit's above-referenced decision that  
2 permanent improvements built on Indian lands that are held in trust by the federal government  
3 are not subject to state and local property taxation, operates to bar the property tax assessment  
4 and taxation by Thurston County of the permanent improvements assessed as Parcel No.  
5 99740331400 .

6 Based on the foregoing stipulation, IT IS HEREBY ORDERED that the relief requested  
7 in all Petitions to declare Thurston County's property tax assessments against Parcel No.  
8 99740331400 preempted under federal law, be GRANTED.  
9

10 This Order is binding upon the Thurston County Assessor, and his agents and  
11 employees and successors, to the fullest extent allowed by law.

12 Signed this 18 th day of September, 2014.

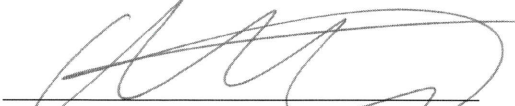
13  
14 

15 Paula Strain, Chairman

14 

15 Ruth Elder, Clerk of the Board

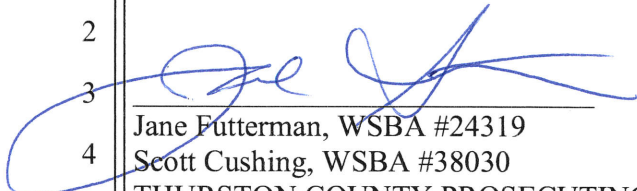
16  
17 Presented by:

18 

19 Gabriel S. Galanda, WSBA #30331  
20 Anthony S. Broadman, WSBA #39508  
21 GALANDA BROADMAN PLLC  
22 P.O. Box 15416  
23 Seattle, WA 98115  
24 gabe@galandabroadman.com  
25 anthony@galandabroadman.com  
Attorneys for Petitioners Confederated Tribes  
of the Chehalis Reservation and CTGW, LLC

Approved at to form;  
Notice of presentation waived:

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25



Jane Futterman, WSBA #24319  
Scott Cushing, WSBA #38030  
THURSTON COUNTY PROSECUTING ATTORNEY'S OFFICE  
Building No. 5  
2000 Lakeridge Dr. SW  
Olympia, WA 98502  
futterj@co.thurston.wa.us  
cushins@co.thurston.wa.us  
Deputy Prosecuting Attorneys

STIPULATED DECISION AND ORDER RE: PARCEL NO.  
99740331400 (PETITION NOS. 07-1110, 08-0243, 09-0336, 10-1231,  
11-0779, 12-0088) - 3

**GALANDA BROADMAN, PLLC**  
P.O. Box 15146  
8606 35th Avenue NE, Suite L1  
Seattle, Washington 98115