

AGENDA

LANDMARKS & DESIGN COMMISSION

February 4, 2025

Hybrid Meeting In-person and via Zoom



Join Zoom Meeting

<https://us02web.zoom.us/j/85829459835?pwd=IJakQ1CylFIXrR2k0LzmamY7jiX03.1>

Meeting ID: 858 2945 9835

Passcode: 344025

AMERICANS WITH DISABILITIES ACT

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**CITY OF ELLENSBURG
LANDMARKS & DESIGN COMMISSION AGENDA
Council Chambers
501 North Anderson Street
Ellensburg, WA 98926
And remotely via Zoom
Tuesday, February 4, 2025
5:45 PM - Regular Meeting**

- 1. Call to Order and Roll Call of Members**
- 2. Approval of Agenda** (No Public Comment)
- 3. Approval of Minutes**
 - 3.A December 3, 2024 LDC Meeting Minutes
 - 3.B Approval of January 7, 2025 meeting minutes.
- 4. New Business**
 - 4.A Public Hearing for Consideration of a Special Valuation for Historic Properties Application, for the Historic Fish Block, at 114 E. 4th Ave, parcel ID# 757033.
- 5. Unfinished Business**
 - 5.A 2025 Workplan Discussion and CLG Grant Discussion
- 6. Citizen Comment**
- 7. Staff Update/Discussion Items**
 - 7.A Planning department staffing and next meeting.
- 8. Commission Representative Update**
- 9. Adjournment**



For more information on the Landmarks & Design Commission, contact Senior Planner Stacey Henderson at 509-925-8608.



Meeting Date: February 4, 2025

**City of Ellensburg
Landmarks & Design Commission Agenda Report**

Agenda Subject: December 3, 2024 LDC Meeting Minutes
Submitted by:
Department: Community Development

Suggested Motion/Action:

Review and approval of December 3, 2024 Landmarks and Design Meeting Minutes

Background/Summary:

Previous Council Action:

Analysis:

Financial Impact:

Budget Adjustment: No

Attachments:

1. 12.3.24 LDC Minutes



CITY OF ELLENSBURG

Minutes of Landmarks & Design Commission, Regular Meeting

Date of Meeting

December 3, 2024

Time of Meeting

5:45 PM

Place of Meeting

**Council Chambers
501 North Anderson Street
Ellensburg, WA 98926
And remotely via Zoom**

1. Call to Order and Roll Call of Members

The meeting was called to order by Commissioner Blackson.

Present: Jeff Watson, Vicki Sannuto, Fred Redmon, Marty Blackson, Cathy Poshusta, Teresa Chanes

Others Present: Stacey Henderson-Senior Planner Historic Preservation, Sadie Thayer, and Raven Harlin

2. Approval of Agenda

Commissioner Redmon motioned to approve the agenda. Motion passed 6-0.

3. Approval of Minutes

None

4. New Business

4.A Creative District Presentation

Kelle Vandenberg-City of Ellensburg Arts & Economic Development Manager gave a presentation to the Commission regarding the Creative District. The Creative District was created in February 2024. Kelle reviewed the Creative District economy and how building investment will drive the economy and bring more tourism that brings economy to local businesses. A strategic plan has been created which complements the Comprehensive plan. There are two Creative District quadrants in Ellensburg. One quadrant is Downtown Ellensburg and the other is Central Washington University. The districts partner together which provides education and helps the Historic District. A logo and signs for the district are being created. Kelle hopes to partner with the Kittitas County Fairgrounds in the future. There are no regulations within the Creative District but there were regulations to become a Creative District. A partnership between the Arts Commission, Landmarks and Design Commission, and the Creative District is possible in the future to develop parameters. The City Council is the deciding body for the Creative District. In the future, it is hopeful to have grants and resources for artists and resource sharing.

5. Unfinished Business

5.A 2024 Grant Extension Request

The IOOF was granted \$11,000 to be used in 2024 for window replacements. Commissioner Watson recused himself from voting. Progress has been made on the project, but the painter ran out of time to complete the project within 2024. Raven Harlin was present for the IOOF. The IOOF is requesting a one-year extension to complete the project. The vendor was able to come in under budget so the IOOF would like to continue the scope of work and replace additional broken windows with the allotted grant amount and not increase the grant amount. Commissioner Poshusta motioned to recommend approval of the one-year grant extension to the City Council for approval.

6. Citizen Comment

Sadie Thayer gave an update on the roof project for the museum.

7. Staff Update/Discussion Items

7.A 2025 Work Planning Meeting- January 7.

In addition to the work plan, staff member Henderson is going to create a list of meetings for the year for the Commissioners.

New applicants for the open Commission seat will be attending January 7, 2025.

Henderson will prepare a meeting with Commissioner Watson and City of Ellensburg GIS staff to review grant mapping project.

Staff member Henderson will start preparing the approved 2025 grant project contracts.

8. Commission Representative Update

Commissioner Blackson discussed the presentation to the Morning Rotary Club.

9. Adjournment



Meeting Date: February 4, 2025

**City of Ellensburg
Landmarks & Design Commission Agenda Report**

Agenda Subject: Approval of January 7, 2025 meeting minutes.
Submitted by:
Department: Community Development

Suggested Motion/Action:
Review and approve January 7, 2025 meeting minutes.

Background/Summary:

Previous Council Action:

Analysis:

Financial Impact:

Budget Adjustment: No

Attachments:
1. 1.7.25 LDC Minutes



CITY OF ELLENSBURG

Minutes of Landmarks & Design Commission, Regular Meeting

Date of Meeting

January 7, 2025

Time of Meeting

5:45 PM

Place of Meeting

**Council Chambers
501 North Anderson Street
Ellensburg, WA 98926
And remotely via Zoom**

1. Call to Order and Roll Call of Members

The meeting was called to order at 5:45 p.m.

Present: Jeff Watson, Vicki Sannuto, Fred Redmon, Marty Blackson, Cathy Poshusta

Absent: Teresa Chanes (excused)

Others Present: Stacey Henderson-Senior Planner Historic Preservation, Kathy Boots-Planning Technician, Rebecca Houghton, Rusty Figgins, Sadie Thayer, Julia Stringfellow

Commissioner Sannuto moved to excuse the absence of Teresa Chanes. Motion passed 5-0.

2. Approval of Agenda

Commissioner Redmon motioned to approve the agenda. Motion passed 4-0.

3. Approval of Minutes

3.A October 1, 2024 Meeting Minutes

Commissioner Watson motioned to approve the minutes from the October 1, 2024, meeting. Motion passed 5-0.

3.B November 5, 2024 Meeting Minutes

Commissioner Watson motioned to approve the minutes from the November 5, 2024, meeting. Motion passed 5-0.

4. New Business

4.A Elect new Chair and Vice-Chair

Commissioner Watson motioned to nominate Fred Redmon and Marty Blackson as Chair of the Commission for 2025. Motion was amended to indicate that Fred Redmon is nominated as Chair and Marty Blackson is Vice Chair. Motion passed 5-0.

Rusty Figgins, Julia Stringfellow, and Rebecca Houghton, were present for the meeting and introduced themselves as the applicants for the open position on the Commission.

4.B 2025 Project and Event Planning

Staff member Henderson reviewed 2024 goals that were established and the progress of each of them. The chart showed possible current and future goals.

- CLG grant for interactive GIS History Map
- First Railroad addition local Landmarks nomination
- City of Ellensburg Landmarks and Design webpage updated
- Community outreach
- Community education
- Letter for residents and businesses in the historic district
- Historic Preservation month
- CLG grant
- GIS grant deliverables
- Conference
- Historic Preservation Grant review

Applying for 2025 CLG Grant projects of possibly adding surveys, education, digitizing library records, and signs for districts to the GIS grant. Staff member Henderson will look at parameters of grant.

A sub-committee was created of Commissioner Watson, Redmon, Poshusta to work on public outreach to groups.

Commissioner Sannuto volunteered to assist with Preservation Month activities for May

There was discussion regarding a brochure for the cemetery regarding the deceased.

The Comprehensive Plan Historic Preservation chapter update.

Involving middle schoolers in historic preservation is an important idea.

February 4, 2025, meeting will be used to formalize work plan.

5. Unfinished Business

None

6. Citizen Comment

Sadie Thayer discussed the 150-year anniversary of the original plat and 100-year anniversary of the original City Hall approaching.

7. Staff Update/Discussion Items

The second meeting in December is probably going to be cancelled.

8. Commission Representative Update

None

9. Adjournment

The meeting was adjourned at 6:28 p.m.



Meeting Date: February 4, 2025

City of Ellensburg

Landmarks & Design Commission Agenda Report

Agenda Subject: Public Hearing for Consideration of a Special Valuation for Historic Properties Application, for the Historic Fish Block, at 114 E. 4th Ave, parcel ID# 757033.

Submitted by:

Department: Community Development

Suggested Motion/Action:

Move to approve the special valuation application for the Historic Fish Block, at 116 E. 4th Ave, as proposed in the February 4, 2025 staff report.

RECOMMENDATION: Staff has reviewed the Code, Special Valuation requirements, and submitted expenditures, and finds the application to meet all four required criteria. Therefore, staff recommends that the Special Valuation for Historic properties application be approved by the Commission for the Fish Block building, located at 116 E. 4th Ave. with the following conditions, per RCW 84.26.050(2)(a) thru (f):

- a. Monitor the property for its continued qualification for the special valuation;
- b. Comply with rehabilitation plans and minimum standards of maintenance as defined in the agreement;
- c. Make the historic aspects of the property accessible to public view one day a year, if the property is not visible from the public right-of-way;
- d. Apply to the local review board for approval or denial of any demolition or alteration; and
- e. Comply with any other provisions in the original agreement as may be appropriate.
- f. Applicant shall submit a notarized budget to the Community Development Department prior to finalizing the Special Valuations Agreement.

Background/Summary:

TYPE OF REVIEW:

In reviewing this request, the Landmarks and Design Commission must take into consideration the review criteria from the Ellensburg City Code (ECC), as well as the rules outlined in the Revised Code of Washington (RCW). Pertinent sections from the ECC and the RCW are provided within this memo, followed by brief commentary from staff.

The procedures for the Landmarks and Design Commission to approve a Special Valuation for Historic Properties Applications are outlined in **ECC 15.280.130, Special Valuation for Historic Properties**, which states the following:

- A. There is hereby established and implemented a special valuation program for historic properties as provided in Chapter 84.26 RCW and Chapter 254-20 WAC.
- B. The Ellensburg landmarks and design commission is hereby designated as the local review board for the purposes set forth in Chapter 84.26 RCW and is authorized to perform all functions of a local review board authorized by Chapter 84.26 RCW and Chapter 254-20 WAC.
- C. The class of properties eligible to apply for special valuation in the city of Ellensburg means all properties listed on the Ellensburg landmarks register, or properties contributing to an Ellensburg landmarks register historic district, which have been substantially rehabilitated at a cost and within a time period which meets the requirements set forth in Chapter 84.26 RCW.
- D. The landmarks and design commission shall adopt administrative rules for implementing special valuation and shall comply with all other local review board responsibilities identified in Chapter 84.26 RCW and Chapter 254-20 WAC.
- E. Any decision of the landmarks and design commission acting on any application for classification as historic property eligible for special valuation may be appealed to superior court under RCW 34.05.510 through 34.05.598 in addition to any other remedy of law. Any decision on the disqualification of historic property eligible for special valuation, or any other dispute, may be appealed to the county board of equalization. [Ord. 4656 § 1 (Exh. O2), 2013.]

As noted above, the Landmarks and Design Commission has been designated as the local review board for reviewing special valuation applications. Pertinent sections from the RCW outlining additional responsibilities and review criteria are provided below:

RCW 84.26.030 Special Valuation Criteria.

Four criteria must be met for special valuation under this chapter. The property must:

- (1) Be an historic property;**
- (2) Fall within a class of historic property determined eligible for special valuation by the local legislative authority;**
- (3) Be rehabilitated at a cost which meets the definition set forth in RCW 84.26.020(2)* within twenty-four months prior to the application for special valuation; and**
- (4) Be protected by an agreement between the owner and the local review board as described in RCW 84.26.050(2).**

*RCW 84.26.020(2) "Cost" means the actual cost of rehabilitation, which cost shall be at least 25% percent of the assessed valuation of the historic property, exclusive of the assessed value attributable to the land, prior to rehabilitation.

It is the responsibility of the Landmarks and Design Commission to determine if the application for special valuation meets all four of the criteria described in the RCW above. This will be further discussed in the staff analysis in this memo.

The process required for applying for the special valuation is described in RCW 84.26.040 as follows:

RCW 84.26.040 Application—Fees.

An owner of property desiring special valuation under this chapter shall apply to the assessor of the county in which the property is located upon forms prescribed by the department of revenue and supplied by the county assessor. The application form shall include a statement that the applicant is aware of the potential tax liability involved when the property ceases to be eligible for special valuation. Applications shall be made no later than October 1 of the calendar year preceding the first assessment year for which classification is requested. The assessor may charge only such fees as are necessary to process and record documents pursuant to this chapter.

The applicant submitted an application to the Kittitas County Assessor's office utilizing the state approved form. The application (Exhibit B.1), along with the applicant's narrative (Exhibit B.2) and budget (Exhibit B.3) were received by the City Community Development Department on December 20, 2024, after to the October 1 annual deadline. The referral process, and the review process, are described in RCW 84.26.050 as follows:

RCW 84.26.050 Referral of application to local review board—Agreement—Approval or denial.

- (1) Within ten days after the filing of the application in the county assessor's office, the county assessor shall refer each application for classification to the local review board.
- (2) The review board shall approve the application if the property meets the criterion of RCW 84.26.030 and is not altered in a way which adversely affects those elements which qualify it as historically significant, and the owner enters into an agreement with the review board which requires the owner for the ten-year period of the classification to:
 - (a) Monitor the property for its continued qualification for the special valuation;
 - (b) Comply with rehabilitation plans and minimum standards of maintenance as defined in the agreement;
 - (c) Make the historic aspects of the property accessible to public view one day a year, if the property is not visible from the public right-of-way;
 - (d) Apply to the local review board for approval or denial of any demolition or alteration; and
 - (e) Comply with any other provisions in the original agreement as may be appropriate.
- (3) Once an agreement between an owner and a review board has become effective pursuant to this chapter, there shall be no changes in standards of maintenance, public access, alteration, or report requirements, or any other provisions of the agreement, during the period of the classification without the approval of all parties to the agreement.
- (4) An application for classification as an eligible historic property shall be approved or denied by the local review board before December 31 of the calendar year in which the application is made.
- (5) The local review board is authorized to examine the records of applicants.

If the Landmarks and Design Commission should choose to grant the special valuation, the following procedures will apply, and will be carried out by City Staff:

RCW 84.26.060 Notice to assessor of approval—Certification and filing—Notation of special valuation.

- (1) The review board shall notify the county assessor and the applicant of the approval or denial of the application.
- (2) If the local review board determines that the property qualifies as eligible historic property, the review board shall certify the fact in writing and shall file a copy of the certificate with the county assessor within ten days. The certificate shall state the facts upon which the approval is based.
- (3) The assessor shall record the certificate with the county auditor.
- (4) The assessor, as to any historic property, shall value the property under RCW 84.26.070 and, each year the historic property is classified and so valued, shall enter on the assessment list and tax roll that the property is being specially valued as historic property.

Previous Council Action:

COA P18-140: Approved

Analysis:

STAFF ANALYSIS:

State law gives the authority to the Landmarks and Design Commission, as the local review board, to approve or deny Special Valuation for Historic Properties. The City Code vests this authority in the Landmarks and Design Commission per ECC 15.280.110, as cited on pages 1 -2, herein.

The criteria that the Commission must consider in this application are found in RCW 84.26.030 (described herein). The application meets criterion # 1 and #2, as the property is over 50 years old and a contributing building within the Downtown Ellensburg National Register District and the Local Downtown Historic District. The remaining two criteria (#3 and #4) before the commission are as follows:

3. Has the cost of the rehabilitation of the building by the applicant been “at least 25% of the assessed valuation of the historic property, exclusive of the assessed value attributable to the land, prior to rehabilitation”, per RCW 84.26.020(2), as referenced by ECC 15.280.110(C) and;
4. “Is [the building] not altered in a way which adversely affects those elements which qualify it as historically significant?”

Definitions

RCW 84.26.020 (2) defines **cost as “the actual cost of rehabilitation**, which cost shall be at least twenty-five percent of the assessed valuations of the historic property, exclusive of the assessed value attributable to the land, prior to rehabilitation.”

RCW 84.26.020(7) defines **rehabilitation** (terminology originally from the Secretary of the Interior's Standards) as "the process of returning a property to a state of utility through repair or alteration, which makes possible an efficient contemporary use while preserving those portions and features of the property which are significant to its architectural and cultural values."

DAHP Brochure- defines **Qualified Rehabilitation Expenditures** (Exhibit C.b) – as "Qualified rehabilitation expenditures are expenses chargeable to the project and include improvements made to the building within its original perimeter, architectural and engineering fees, permit and development fees, loan interest, state sales tax and other expenses incurred during the rehabilitation period. Not included are costs associated with acquisition of the property, or the enlargement of the building. The local review board in each jurisdiction determines which expenditures are qualified."

Analysis

In 2017, the applicants began planning the restoration of this building, including an extensive remodel of the second floor of the building into 8 apartments. Per the applicant narrative (Exhibit B.3), the second floor had been used as SRO apartments, which was abandoned sometime in the late 1920's or early 1930's. The applicant was able to keep the overall layout, to turn this second floor into the final apartment layout as seen today. In 2018, the applicant received approval of a COA (P18-140) for some aspects of the remodel that affected the exterior of the building, including a new stair access from the front of the building, and apartment patios.

As part of the Special Valuation submittal package (P24-130), the applicant has provided supporting documentation including before and after photographs, expenditures from the 2022-2024 calendar year, and the application submitted to the county.

The submitted expenses list the rehabilitation costs associated with finishing the new egress stairs and apartments, as well as architectural and permitting fees, HVAC and electrical upgrades, building materials and labor, and material costs. (Exhibit B.2) The pictures submitted with the Narrative (Exhibit B.3) demonstrate the original state of the building, and the building after rehabilitation was complete. The building has benefited from this rehabilitation with a second floor that is now well maintained and occupied, and upgraded building systems and fire safety enhancements.

The cost of the rehabilitation as presented by the applicant includes the **grand total of \$457,036.21**. Ultimately, the Commission is responsible for determining which costs are allowed under the definition of qualified rehab expenses. The Department of Archaeology and Historic Preservation Special Valuation Pamphlet, (Exhibit C.1) explains the Special Valuation process, and lists possible qualifying expenditures.

The Kittitas County Assessor's Valuation at 116 E 4th Ave., for the building, prior to the rehabilitation (minus the land value, which increased from \$72,000 in 2021 to \$132,400 in 2025) was as follows:

2021: \$350,290

2022:	\$350,290	
2023:	\$386,400	24 Months of work documented before submittal: 2022-2024
2024:	\$833,660	Application submitted: December 20, 2024
2025:	\$1,192,360	

Thus the cost of the rehabilitation of the Fish Block Building has exceeded “at least twenty-five percent of the assessed valuation of the historic property, exclusive of the assessed value attributable to the land, prior to rehabilitation” (or \$350,290 in this case) required by *RCW 84.26.020(2). **The applicant’s rehabbing cost as submitted equals 130% the assessed valuation of the historic property prior to rehabilitation, excluding the cost of the land.**

FINDING OF FACT:

If the Commission should choose to follow the recommendation of Staff and approve the application for Special Valuation for Historic Properties, Staff would advise the Commission that the following Findings of Fact are applicable to this project:

1. Per ECC Section 15.280.110, the LDC has jurisdiction to review this project.
2. The project has been found to be in keeping with the requirement of ECC 15.280.110 which incorporates the language of RCW 84.26.030 specifically that the property must:
 - 1) Be an historic property;
 - 2) Fall within a class of historic property determined eligible for special valuation by the local legislative authority;
 - 3) Be rehabilitated at a cost which meets the definition set forth in RCW 84.26.020(2) within twenty-four months prior to the application for special valuation; and
 - 4) Be protected by an agreement between the owner and the local review board as described in RCW 84.26.050
3. The Applicant is the owner of this property and can pursue this action. The structure is addressed as 116 E 4th Ave, Ellensburg, WA 98926, and is a contributing building in the Downtown Ellensburg National Register District and the local Downtown Historic District.
4. It is in the interest of the City of Ellensburg to have historic buildings rehabilitated. This project has not negatively altered the character-defining features of the historic Fish Block building, but rather, has enhanced and preserved them.

In addition, if no public comment is received during the public hearing portion of the meeting, the following Finding of Fact would also be applicable:

5. No public comment was received.

After the close of the public hearing, if it is determined that additional findings of fact are pertinent, they should consist of concise statements of the underlying facts in support of the decision made by the Landmarks & Design Commission. Findings of Fact should be made by

the Commission, regardless of whether the project is approved or denied.

When making the final motion, the Commission may also include any conditions of approval that are appropriate to this application.

Financial Impact:

Budget Adjustment: No

Attachments:

1. P24-130 Exhibit A_ MAP
2. P24-130 Exhibit B.1 APPLICATION
3. P24-130 Exhibit B.2 EXPENDITURES
4. P24-130 Exhibit B.3 NARRATIVE
5. P24-130 Exhibit B.4 PLANS
6. P24-130 Exhibit C.1 SV INFO SHEET

Exhibit A- Location Map

116 W. 4th Ave

Parcel ID #757033



Exhibit B.1- Application

SPECIAL VALUATION FOR IMPROVEMENTS TO HISTORIC PROPERTY CITY OF ELLENSBURG APPLICATION / CHECKLIST

RECEIVED 12/20/24
COMMUNITY
DEVELOPMENT
P24-130

PROPERTY OWNER:

CONTACT:

Name Sherman Lewis, LLC

Name Dale Sherman

Address 2920 NE Jackson Sch. Rd.

Address Same

14115boro, OR 97124

Telephone No.'s 425-829-2217

FAX No. _____ E-mail Address Shermkd@gmail.com

Address of property: 116 E 4th St

Legal Description Ptn. Block 14, Ellensburg, Volume 1, page 1

Tax Parcel No. 757033

Contributing* to the
Ellensburg Landmark _____ Downtown Historic District X _____ First Railroad Historic District

(* Contributing as defined in the Rules and Procedures of the Landmarks and Design Commission.)

The following materials must be submitted before a project is considered complete and can be scheduled for a Landmarks & Design Commission meeting. **All projects must have begun within a 24-month period. Application deadline for Special Valuation is October 1 to qualify for the following tax year.**

For Office Use Only

Fees:
Commercial Building \$350 _____ Multi-family Building \$350 _____ Residential Single-family Building \$250 _____

Receipt No. _____ Date paid _____

_____ Application received from Kittitas County Assessor on _____ within ten working days of receipt.
_____ Reviewed for completeness _____ Verified legal owner and legal description

_____ Comprehensive exterior and interior photographs of the property before and after rehabilitation.

_____ Architectural plans or other legible drawing depicting the completed project.

_____ Notarized affidavit attesting to the actual cost of rehabilitation work, attached to an itemized list of those expenditures. (No receipts please!)

_____ Statement from the City indicating that the property is a contributing historic structure, (if located in Historic District).

Application complete _____ Meeting scheduled for _____

Application incomplete _____ More information required:

Application reviewed by _____

Exhibit B.2- Expenditures

Sherman Lewis LLC

Transaction Report

January 1, 2022 - December 13, 2024

RECEIVED 12/20/24
COMMUNITY
DEVELOPMENT
P24-130

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
Fishblock Building								
Permits								
Beginning Balance								16,781.53
08/09/2024	Check	1761	City of Ellensburg	deck permit	Fishblock Building:Permits	US Bank Checking 7764	159.85	16,941.38
Total for Permits							\$159.85	
Total for Fishblock Building							\$159.85	
TOTAL							\$159.85	

Sherman Lewis LLC

Transaction Report

January 1, 2022-December 6, 2024

RECEIVED 12/18/24
COMMUNITY DEVELOPMENT
P24-130

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT FULL NAME	ACCOUNT	AMOUNT	BALANCE
Fishblock Building								
Materials								
Beginning Balance								
02/03/2022	Check	1170	Knudson Lumber	Framing lumber for second floor apartments	Fishblock Building:Materials	US Bank Checking 7764	\$1,889.59	\$18,142.38
02/15/2022	Check	1173	Woods Hardware	marking locater paint, wire/cable	Fishblock Building:Materials	US Bank Checking 7764	\$129.51	\$20,031.97
03/14/2022	Check	1501	Knudson Lumber	framing lumber	Fishblock Building:Materials	US Bank Checking 7764	\$1,890.92	\$20,161.48
04/06/2022	Check	1507	Knudson Lumber	building materials 2nd floor	Fishblock Building:Materials	US Bank Checking 7764	\$772.34	\$22,052.40
04/14/2022	Check	1509	Woods Hardware	Multi mix	Fishblock Building:Materials	US Bank Checking 7764	\$10.56	\$22,824.74
05/06/2022	Check	1513	Knudson Lumber	mortar mix, studs	Fishblock Building:Materials	US Bank Checking 7764	\$599.78	\$22,835.30
06/01/2022	Check	1519	Knudson Lumber	framing materials 2nd floor	Fishblock Building:Materials	US Bank Checking 7764	\$928.03	\$23,435.08
06/08/2022	Expense		Butterfly MX Inc.	1 year maintenance	Fishblock Building:Materials	CardMember Services EDJ 8291	\$1,200.00	\$24,363.11
06/08/2022	Expense		Butterfly MX Inc.	Key pad system	Fishblock Building:Materials	CardMember Services EDJ 8291	\$2,295.00	\$25,563.11
06/10/2022	Check	1520	Woods Hardware	fasteners	Fishblock Building:Materials	US Bank Checking 7764	\$26.74	\$27,858.11
06/16/2022	Expense		Amazon.com		Fishblock Building:Materials	CardMember Services EDJ 8291	\$209.93	\$27,884.85
06/22/2022	Expense		Skylightguys	LED kit for solar tubes	Fishblock Building:Materials	CardMember Services EDJ 8291	\$312.00	\$28,094.78
07/05/2022	Expense		EBay	large caulking gun - Materials	Fishblock Building:Materials	CardMember Services EDJ 8291	\$55.98	\$28,406.78
07/05/2022	Expense		EBay	Fire rated caulk - Materials	Fishblock Building:Materials	CardMember Services EDJ 8291	\$124.32	\$28,462.76
07/08/2022	Check	1527	Knudson Lumber	Fixed Asset	Fishblock Building:Materials	US Bank Checking 7764	\$1,997.29	\$28,587.08
07/09/2022	Check	ACH	Home Depot	framing, caulk, fireblocking	Fishblock Building:Materials	US Bank Checking 7764	\$321.72	\$30,584.37
07/19/2022	Check	ACH	Lowes	Johnson pocket door frames	Fishblock Building:Materials	US Bank Checking 7764	\$500.00	\$30,906.09
07/19/2022	Check	1531	Woods Hardware	solar tubes for bathrooms	Fishblock Building:Materials	US Bank Checking 7764	\$311.31	\$31,406.09
08/11/2022	Check	1535	Woods Hardware	misc materials for demo	Fishblock Building:Materials	US Bank Checking 7764	\$25.06	\$31,717.40
08/11/2022	Check	1536	Knudson Lumber	screws and fasteners for gycrete prep	Fishblock Building:Materials	US Bank Checking 7764	\$4,120.35	\$31,742.46
08/16/2022	Expense		Amazon.com	framing materials and 2 full light back patio doors #203, 204	Fishblock Building:Materials	CardMember Services EDJ 8291	\$24.85	\$35,862.81
08/17/2022	Expense		EBay	payment for Gypcrete	Fishblock Building:Materials	CardMember Services EDJ 8291	\$729.68	\$35,887.66
08/22/2022	Check	ACH	Lowes	payment for Gypcrete	Fishblock Building:Materials	US Bank Checking 7764	\$300.00	\$36,617.34
08/22/2022	Expense		Amazon.com	solar tubes	Fishblock Building:Materials	CardMember Services EDJ 8291	\$101.60	\$36,917.34
08/24/2022	Check	ACH	Cardmember Service	payment for Gypcrete	Fishblock Building:Materials	US Bank Checking 7764	\$856.13	\$37,018.94
08/24/2022	Journal Entry	JL 082422		To correct payment to EDJ CC from original entry of materials	Fishblock Building:Materials		-\$856.13	\$37,875.07
09/02/2022	Check	1539	Knudson Lumber	construction materials second floor	Fishblock Building:Materials	US Bank Checking 7764	\$1,246.05	\$37,018.94
09/06/2022	Expense		EBay	caulking and large caulk gun	Fishblock Building:Materials	CardMember Services EDJ 8291	\$81.08	\$38,264.99
09/07/2022	Check	1540	J & J Insulation Services, LLC	downpayment for materials	Fishblock Building:Materials	US Bank Checking 7764	\$8,500.00	\$38,346.07
09/07/2022	Check	1541	Woods Hardware	insulation 2nd floor	Fishblock Building:Materials	US Bank Checking 7764	\$85.21	\$46,846.07
09/21/2022	Check	ACH	Lowes	ducting material	Fishblock Building:Materials	US Bank Checking 7764	\$500.00	\$46,931.28
09/29/2022	Expense		Western Materials	solar tubes	Fishblock Building:Materials	CardMember Services EDJ 8291	\$18,000.00	\$47,431.28
10/04/2022	Check	1546	Knudson Lumber	Dry wall and sound proof insulation for 2nd floor	Fishblock Building:Materials	US Bank Checking 7764	\$2,465.80	\$65,431.28
				south windows and materials	Fishblock Building:Materials			\$67,897.08

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT FULL NAME	ACCOUNT	AMOUNT	BALANCE
10/11/2022	Expense		Ikea	Kitchen cabinets for #201, 203, 204, 208	Fishblock Building:Materials	CardMember Services EDJ 8291	\$5,287.00	\$73,184.08
10/18/2022	Check	ACH	Susan Sherman	reimburse our personal checking for Western Materials balance of drywall and insulation	Fishblock Building:Materials	US Bank Checking 7764	\$5,000.00	\$78,184.08
10/20/2022	Check	1552	Woods Hardware	second floor buildout	Fishblock Building:Materials	US Bank Checking 7764	\$23.35	\$78,207.43
11/09/2022	Check	1556	Knudson Lumber	2nd floor materials	Fishblock Building:Materials	US Bank Checking 7764	\$404.50	\$78,611.93
11/09/2022	Check	1558	Ellensburg Ace Hardware	supplies for 2nd floor	Fishblock Building:Materials	US Bank Checking 7764	\$6.71	\$78,618.64
11/18/2022	Expense		Western Materials	Sound board insulation	Fishblock Building:Materials	CardMember Services EDJ 8291	\$352.53	\$78,971.17
11/22/2022	Expense		Western Materials	Sound board insulation	Fishblock Building:Materials	CardMember Services EDJ 8291	\$343.09	\$79,314.26
11/28/2022	Expense		Amazon.com		Fishblock Building:Materials	CardMember Services EDJ 8291	\$82.16	\$79,396.42
11/28/2022	Expense		Amazon.com	safety flush mount cover -K bldg - duplicate	Fishblock Building:Materials	CardMember Services EDJ 8291	\$0.00	\$79,396.42
11/28/2022	Expense		Ikea	Kitchen cabinets	Fishblock Building:Materials	CardMember Services EDJ 8291	\$5,043.00	\$84,439.42
11/29/2022	Check	1563	Susan Sherman	reimbursement for Lowes purchase of 2nd floor solo tubes	Fishblock Building:Materials	US Bank Checking 7764	\$198.76	\$84,638.18
12/05/2022	Check	1564	Knudson Lumber	window restore material, lumber for backing	Fishblock Building:Materials	US Bank Checking 7764	\$173.38	\$84,811.56
12/05/2022	Check	1565	Ellensburg Ace Hardware	drywall screws,lighting materials	Fishblock Building:Materials	US Bank Checking 7764	\$84.54	\$84,896.10
01/06/2023	Check	1573	Knudson Lumber	gap and crack sealant	Fishblock Building:Materials	US Bank Checking 7764	\$90.99	\$84,987.09
01/06/2023	Check	1574	Ellensburg Ace Hardware	plumbing materials	Fishblock Building:Materials	US Bank Checking 7764	\$209.94	\$85,197.03
01/19/2023	Expense		Amazon.com	gas lines for on-demand water heater	Fishblock Building:Materials	CardMember Services EDJ 8291	\$49.60	\$85,246.63
01/26/2023	Expense		Ikea	kitchen cabinets	Fishblock Building:Materials	CardMember Services EDJ 8291	\$704.00	\$85,950.63
01/26/2023	Expense		Ikea	Kitchen cabinets	Fishblock Building:Materials	CardMember Services EDJ 8291	\$672.00	\$86,622.63
01/26/2023	Expense		Ikea	kitchen cabinets	Fishblock Building:Materials	CardMember Services EDJ 8291	\$370.00	\$86,992.63
01/30/2023	Credit Card Credit		Ikea	return	Fishblock Building:Materials	CardMember Services EDJ 8291	-\$704.00	\$86,288.63
02/05/2023	Check	1579	Knudson Lumber	building materials for drywall prep	Fishblock Building:Materials	US Bank Checking 7764	\$1,944.80	\$88,233.43
02/07/2023	Expense		Ikea	kitchen cabinets	Fishblock Building:Materials	CardMember Services EDJ 8291	\$288.00	\$88,521.43
02/08/2023	Credit Card Credit		Ikea	return	Fishblock Building:Materials	CardMember Services EDJ 8291	-\$397.54	\$88,123.89
02/21/2023	Check	ACH	Lowes	stoves	Fishblock Building:Materials	US Bank Checking 7764	\$6,500.00	\$94,623.89
02/21/2023	Credit Card Credit		Ikea	Credit Adjustment	Fishblock Building:Materials	CardMember Services EDJ 8291	-\$5,043.00	\$89,580.89
02/21/2023	Expense		Ikea		Fishblock Building:Materials	CardMember Services EDJ 8291	\$5,043.00	\$94,623.89
02/28/2023	Expense		Suburban Door	French doors and windows for 4 204,203,202,201	Fishblock Building:Materials	CardMember Services EDJ 8291	\$7,138.53	\$101,762.42
03/01/2023	Check	1582	Knudson Lumber	paint, texture, building materials	Fishblock Building:Materials	US Bank Checking 7764	\$1,484.55	\$103,246.97
03/08/2023	Expense		Amazon.com	Fire rated access panel	Fishblock Building:Materials	CardMember Services EDJ 8291	\$269.99	\$103,516.96
03/15/2023	Expense		All Service Glass	Replacement glass for windows	Fishblock Building:Materials	CardMember Services EDJ 8291	\$464.40	\$103,981.36
03/21/2023	Check	ACH	Lowes	appliances	Fishblock Building:Materials	US Bank Checking 7764	\$5,243.57	\$109,224.93
04/06/2023	Check	1589	Contract Furnishings Mart	LVP flooring 2nd floor	Fishblock Building:Materials	US Bank Checking 7764	\$12,829.92	\$122,054.85
04/06/2023	Check	1586	Knudson Lumber	second floor construction	Fishblock Building:Materials	US Bank Checking 7764	\$533.23	\$122,588.08
04/06/2023	Check	1587	Ellensburg Ace Hardware	Access panel	Fishblock Building:Materials	US Bank Checking 7764	\$18.70	\$122,606.78
04/09/2023	Expense		Amazon.com	marble corner shelves for showers	Fishblock Building:Materials	CardMember Services EDJ 8291	\$86.43	\$122,693.21
04/19/2023	Expense		Build.Com	4 stainless kitchen sinks	Fishblock Building:Materials	CardMember Services EDJ	\$1,099.80	\$123,793.01

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT FULL NAME	ACCOUNT	AMOUNT	BALANCE
04/21/2023	Expense		Birch Lane	kitchen pendants	Fishblock Building:Materials	8291 CardMember Services EDJ	\$232.00	\$124,025.01
04/22/2023	Expense		Joss & Main	pendants	Fishblock Building:Materials	8291 CardMember Services EDJ	\$296.00	\$124,321.01
05/02/2023	Expense		Wayfair	2 bathroom vanities	Fishblock Building:Materials	8291 CardMember Services EDJ	\$453.70	\$124,774.71
05/04/2023	Check	1594	Knudson Lumber	paint	Fishblock Building:Materials	8291 US Bank Checking 7764	\$418.51	\$125,193.22
05/06/2023	Expense		Wayfair	bathroom mirror	Fishblock Building:Materials	8291 CardMember Services EDJ	\$48.00	\$125,241.22
05/10/2023	Expense		All City Glass	Glass for second floor windows	Fishblock Building:Materials	8291 CardMember Services EDJ	\$91.89	\$125,333.11
05/18/2023	Check	ACH	Home Depot	2nd floor materials	Fishblock Building:Materials	8291 US Bank Checking 7764	\$200.00	\$125,533.11
05/23/2023	Expense		Wayfair	bathroom vanity and mirror	Fishblock Building:Materials	8291 CardMember Services EDJ	\$393.71	\$125,926.82
05/30/2023	Check	1598	Contract Furnishings Mart	Floor and shower tile for #208,207,206	Fishblock Building:Materials	8291 US Bank Checking 7764	\$1,761.22	\$127,688.04
05/30/2023	Check	1598	Contract Furnishings Mart	corner piece	Fishblock Building:Materials	8291 US Bank Checking 7764	\$2.31	\$127,690.35
06/05/2023	Check	1599	Knudson Lumber	drywall supplies	Fishblock Building:Materials	8291 US Bank Checking 7764	\$66.86	\$127,757.21
06/05/2023	Check	1600	Ellensburg Ace Hardware	drywall supplies	Fishblock Building:Materials	8291 US Bank Checking 7764	\$18.68	\$127,775.89
06/11/2023	Expense		Amazon.com	Shaw cleaning pads	Fishblock Building:Materials	8291 CardMember Services EDJ	\$24.81	\$127,800.70
06/20/2023	Expense		Olde Brick Lighting	Hall sconces	Fishblock Building:Materials	8291 CardMember Services EDJ	\$1,428.00	\$129,228.70
06/26/2023	Check	1602	Contract Furnishings Mart	bathroom floor tile	Fishblock Building:Materials	8291 US Bank Checking 7764	\$29.27	\$129,257.97
07/02/2023	Expense		EBay	plumbing Shark Bite	Fishblock Building:Materials	8291 CardMember Services EDJ	\$150.00	\$129,407.97
07/03/2023	Check	1607	Contract Furnishings Mart	stair marmoleum	Fishblock Building:Materials	8291 US Bank Checking 7764	\$847.58	\$130,255.55
07/05/2023	Expense		Wayfair		Fishblock Building:Materials	8291 CardMember Services EDJ	\$119.98	\$130,375.53
07/05/2023	Expense		Parr Door	hall doors	Fishblock Building:Materials	8291 CardMember Services EDJ	\$874.87	\$131,250.40
07/07/2023	Check	1604	Knudson Lumber	paint and supplies	Fishblock Building:Materials	8291 US Bank Checking 7764	\$505.18	\$131,755.58
07/07/2023	Check	1605	Ellensburg Ace Hardware	supplies for painting	Fishblock Building:Materials	8291 US Bank Checking 7764	\$102.35	\$131,857.93
07/24/2023	Expense		Amazon.com	Escutcheon covers	Fishblock Building:Materials	8291 CardMember Services EDJ	\$10.76	\$131,868.69
07/24/2023	Expense		PayPal	8 mailboxes	Fishblock Building:Materials	8291 CardMember Services EDJ	\$799.85	\$132,668.54
08/02/2023	Check	1610	Knudson Lumber		Fishblock Building:Materials	8291 US Bank Checking 7764	\$1,380.50	\$134,049.04
08/02/2023	Check	1611	Ellensburg Ace Hardware	plumbing, p-traps, etc.	Fishblock Building:Materials	8291 US Bank Checking 7764	\$100.48	\$134,149.52
08/03/2023	Expense		Amazon.com	entry door locks	Fishblock Building:Materials	8291 CardMember Services EDJ	\$437.88	\$134,587.40
08/03/2023	Expense		Amazon.com	entry locks	Fishblock Building:Materials	8291 CardMember Services EDJ	\$819.19	\$135,406.59
08/04/2023	Expense		Wayfair	bathroom mirror	Fishblock Building:Materials	8291 CardMember Services EDJ	\$54.28	\$135,460.87
08/08/2023	Check	1613	Valley Flooring	granite counters for #208, 207	Fishblock Building:Materials	8291 US Bank Checking 7764	\$2,382.56	\$137,843.43
08/19/2023	Check	ACH	Lowes	Toilets	Fishblock Building:Materials	8291 US Bank Checking 7764	\$250.00	\$138,093.43
09/07/2023	Check	1615	Ellensburg Ace Hardware		Fishblock Building:Materials	8291 US Bank Checking 7764	\$197.45	\$138,290.88
09/07/2023	Check	1616	Knudson Lumber	materials	Fishblock Building:Materials	8291 US Bank Checking 7764	\$1,759.55	\$140,050.43
09/15/2023	Expense		Amazon.com	exit sign	Fishblock Building:Materials	8291 CardMember Services EDJ	\$27.98	\$140,078.41
09/18/2023	Expense		Western Materials	drywall for Riley & Sons south apartments	Fishblock Building:Materials	8291 CardMember Services EDJ	\$2,448.62	\$142,527.03
09/19/2023	Check	ACH	Lowes	kitchen faucets, toilets, stair rails, pendants, refrigerator	Fishblock Building:Materials	8291 US Bank Checking 7764	\$1,495.48	\$144,022.51
09/30/2023	Expense		Amazon.com	Chimney hole covers	Fishblock Building:Materials	8291 CardMember Services EDJ	\$98.42	\$144,120.93
10/03/2023	Check	1621	Ellensburg Ace Hardware	2nd floor materials	Fishblock Building:Materials	8291 US Bank Checking 7764	\$193.89	\$144,314.82
10/03/2023	Check	1622	Knudson Lumber	paint, drywall supplies	Fishblock Building:Materials	8291 US Bank Checking 7764	\$1,972.63	\$146,287.45

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT FULL NAME	ACCOUNT	AMOUNT	BALANCE
10/05/2023	Expense		Wayfair	#205 chandelier	Fishblock Building:Materials	CardMember Services EDJ 8291	\$109.99	\$146,397.44
10/10/2023	Check	ACH	Home Depot	second floor	Fishblock Building:Materials	US Bank Checking 7764	\$200.00	\$146,597.44
10/14/2023	Expense		Wayfair	2 ceiling fans	Fishblock Building:Materials	CardMember Services EDJ 8291	\$418.98	\$147,016.42
10/14/2023	Expense		Wayfair	flushmount lights	Fishblock Building:Materials	CardMember Services EDJ 8291	\$177.98	\$147,194.40
10/16/2023	Check	1629	Susan Sherman	reimbursment for #206 bathroom floor tile	Fishblock Building:Materials	US Bank Checking 7764	\$344.59	\$147,538.99
10/17/2023	Expense		Wayfair	2 ceiling fans and pendants	Fishblock Building:Materials	CardMember Services EDJ 8291	\$524.97	\$148,063.96
10/19/2023	Check	ACH	Lowes	toilets	Fishblock Building:Materials	US Bank Checking 7764	\$250.00	\$148,313.96
10/19/2023	Expense		Peared Creation	#206 pendants, entry pendant	Fishblock Building:Materials	CardMember Services EDJ 8291	\$459.00	\$148,772.96
10/29/2023	Expense		Amazon.com	Foyer heater	Fishblock Building:Materials	CardMember Services EDJ 8291	\$179.95	\$148,952.91
10/30/2023	Expense		Amazon.com	security camera	Fishblock Building:Materials	CardMember Services EDJ 8291	\$59.99	\$149,012.90
11/08/2023	Expense		Amazon.com	light bulbs	Fishblock Building:Materials	CardMember Services EDJ 8291	\$64.84	\$149,077.74
11/10/2023	Check	1634	Ellensburg Ace Hardware	plumbing and window rehab supplies	Fishblock Building:Materials	US Bank Checking 7764	\$264.42	\$149,342.16
11/10/2023	Check	1636	Knudson Lumber	2nd floor materials	Fishblock Building:Materials	US Bank Checking 7764	\$1,489.34	\$150,831.50
11/10/2023	Expense		Parr Door	interior apartment doors	Fishblock Building:Materials	CardMember Services EDJ 8291	\$2,176.70	\$153,008.20
11/11/2023	Expense		Ikea	laundry room cabinets	Fishblock Building:Materials	CardMember Services EDJ 8291	\$1,514.96	\$154,523.16
11/19/2023	Check	ACH	Lowes	toilets	Fishblock Building:Materials	US Bank Checking 7764	\$863.19	\$155,386.35
11/20/2023	Expense		Peared Creation	pendant extension rods	Fishblock Building:Materials	CardMember Services EDJ 8291	\$35.00	\$155,421.35
11/22/2023	Check	1642	Contract Furnishings Mart	3x6" Dal arctic white subway tile for #205 shower	Fishblock Building:Materials	US Bank Checking 7764	\$266.16	\$155,687.51
12/08/2023	Expense		Home Depot	bathroom towel bar set	Fishblock Building:Materials	CardMember Services EDJ 8291	\$79.00	\$155,766.51
12/08/2023	Expense		Amazon.com	Schalge foyer door	Fishblock Building:Materials	CardMember Services EDJ 8291	\$41.74	\$155,808.25
12/08/2023	Expense		Amazon.com	Door dummy	Fishblock Building:Materials	CardMember Services EDJ 8291	\$3.46	\$155,811.71
12/10/2023	Check	1649	Knudson Lumber	newel posts, trim lumber	Fishblock Building:Materials	US Bank Checking 7764	\$1,504.05	\$157,315.76
12/11/2023	Check	1648	Ellensburg Ace Hardware	screws, glue, fasteners, dryer duct	Fishblock Building:Materials	US Bank Checking 7764	\$96.98	\$157,412.74
12/12/2023	Expense		EBay	window sash locks	Fishblock Building:Materials	CardMember Services EDJ 8291	\$26.92	\$157,439.66
12/19/2023	Check	ACH	Lowes	shower doors, refrigerators	Fishblock Building:Materials	US Bank Checking 7764	\$2,208.22	\$159,647.88
12/20/2023	Expense		Wayfair	backsplash kitchen tile	Fishblock Building:Materials	CardMember Services EDJ 8291	\$242.95	\$159,890.83
12/21/2023	Expense		Knox Box Company	knox box	Fishblock Building:Materials	CardMember Services EDJ 8291	\$561.04	\$160,451.87
12/21/2023	Expense		Amazon.com	2 Fire extinguishers	Fishblock Building:Materials	CardMember Services EDJ 8291	\$86.44	\$160,538.31
12/21/2023	Expense		Amazon.com	light bulbs	Fishblock Building:Materials	CardMember Services EDJ 8291	\$19.26	\$160,557.57
12/23/2023	Expense		Wayfair	kitchen backsplash tile	Fishblock Building:Materials	CardMember Services EDJ 8291	\$192.05	\$160,749.62
12/23/2023	Expense		Amazon.com	key fobs	Fishblock Building:Materials	CardMember Services EDJ 8291	\$9.63	\$160,759.25
12/29/2023	Expense		Amazon.com	materials	Fishblock Building:Materials	CardMember Services EDJ 8291	\$64.64	\$160,823.89
01/01/2024	Expense		Amazon.com	materials	Fishblock Building:Materials	CardMember Services EDJ 8291	\$162.14	\$160,986.03
01/03/2024	Check	1658	Valley Flooring	Granite countertop #206	Fishblock Building:Materials	US Bank Checking 7764	\$1,390.38	\$162,376.41
01/03/2024	Check	1658	Valley Flooring	Quartz countertop #205	Fishblock Building:Materials	US Bank Checking 7764	\$1,579.72	\$163,956.13

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT FULL NAME	ACCOUNT	AMOUNT	BALANCE
01/03/2024	Check	1659	Contract Furnishings Mart	4x4 Foyer tile	Fishblock Building:Materials	US Bank Checking 7764	\$401.87	\$164,358.00
01/03/2024	Check	1660	Ellensburg Ace Hardware	painters tape, plumbing parts	Fishblock Building:Materials	US Bank Checking 7764	\$316.93	\$164,674.93
01/03/2024	Check	1661	Knudson Lumber	wood for trim, paint, etc	Fishblock Building:Materials	US Bank Checking 7764	\$2,749.57	\$167,424.50
01/03/2024	Expense		Builders First Source	pocket doors	Fishblock Building:Materials	CardMember Services EDJ 8291	\$1,754.40	\$169,178.90
01/04/2024	Expense		Amazon.com	window blind	Fishblock Building:Materials	CardMember Services EDJ 8291	\$64.31	\$169,243.21
01/07/2024	Expense		Amazon.com	microwave shelves	Fishblock Building:Materials	CardMember Services EDJ 8291	\$139.98	\$169,383.19
01/19/2024	Expense		Amazon.com	pocket door pulls	Fishblock Building:Materials	CardMember Services EDJ 8291	\$28.68	\$169,411.87
01/24/2024	Expense		Amazon.com	exit sign	Fishblock Building:Materials	CardMember Services EDJ 8291	\$25.93	\$169,437.80
01/25/2024	Expense		PayPal	Handrail brackets	Fishblock Building:Materials	CardMember Services EDJ 8291	\$70.63	\$169,508.43
01/29/2024	Expense		Amazon.com	microwave shelves	Fishblock Building:Materials	CardMember Services EDJ 8291	\$102.10	\$169,610.53
02/02/2024	Expense		Ikea	kitchen shelves	Fishblock Building:Materials	CardMember Services EDJ 8291	\$164.31	\$169,774.84
02/05/2024	Expense		Amazon.com	temporary window blinds	Fishblock Building:Materials	CardMember Services EDJ 8291	\$36.57	\$169,811.41
02/06/2024	Credit Card Credit		Amazon.com		Fishblock Building:Materials	CardMember Services EDJ 8291	-\$69.99	\$169,741.42
02/07/2024	Check	1673	Ellensburg Ace Hardware	materials	Fishblock Building:Materials	US Bank Checking 7764	\$235.71	\$169,977.13
02/07/2024	Check	1674	Contract Furnishings Mart	black SBN for #207	Fishblock Building:Materials	US Bank Checking 7764	\$156.52	\$170,133.65
02/07/2024	Check	1675	Knudson Lumber	second floor materials	Fishblock Building:Materials	US Bank Checking 7764	\$749.49	\$170,883.14
02/07/2024	Expense		Amazon.com	marble corner shower shelves	Fishblock Building:Materials	CardMember Services EDJ 8291	\$73.49	\$170,956.63
02/08/2024	Expense		Build.Com	laundry room sink/faucet	Fishblock Building:Materials	CardMember Services EDJ 8291	\$331.62	\$171,288.25
02/12/2024	Check	1678	Perma Color	grout	Fishblock Building:Materials	US Bank Checking 7764	\$492.14	\$171,780.39
03/01/2024	Expense		Ikea		Fishblock Building:Materials	CardMember Services EDJ 8291	\$123.23	\$171,903.62
03/06/2024	Expense		Amazon.com	microwave shelves	Fishblock Building:Materials	CardMember Services EDJ 8291	\$102.10	\$172,005.72
03/08/2024	Check	1682	Knudson Lumber	2nd floor materials	Fishblock Building:Materials	US Bank Checking 7764	\$843.62	\$172,849.34
03/08/2024	Check	1683	Ellensburg Ace Hardware	2nd floor materials	Fishblock Building:Materials	US Bank Checking 7764	\$236.38	\$173,085.72
03/08/2024	Check	1685	Witsil Painting & Quicksilver Industries	brass apartment door numbers	Fishblock Building:Materials	US Bank Checking 7764	\$487.35	\$173,573.07
03/14/2024	Check	1688	Contract Furnishings Mart	Arctic white SBN for #205	Fishblock Building:Materials	US Bank Checking 7764	\$78.68	\$173,651.75
03/21/2024	Check	ACH	Lowes		Fishblock Building:Materials	US Bank Checking 7764	\$525.90	\$174,177.65
03/28/2024	Expense		Wayfair	bath cabinet	Fishblock Building:Materials	CardMember Services EDJ 8291	\$102.99	\$174,280.64
03/28/2024	Expense		Wayfair	bath cabinet	Fishblock Building:Materials	CardMember Services EDJ 8291	\$102.99	\$174,383.63
04/04/2024	Check	1698	Susan Sherman	4 Kohler Bevin kitchen faucets	Fishblock Building:Materials	US Bank Checking 7764	\$516.00	\$174,899.63
04/04/2024	Check	1698	Susan Sherman	Oak stair rail	Fishblock Building:Materials	US Bank Checking 7764	\$266.47	\$175,166.10
04/09/2024	Check	1702	Knudson Lumber	5 alley windows, trim	Fishblock Building:Materials	US Bank Checking 7764	\$3,846.28	\$179,012.38
04/09/2024	Check	1703	Ellensburg Ace Hardware	fasteners, caulk, etc	Fishblock Building:Materials	US Bank Checking 7764	\$424.90	\$179,437.28
04/12/2024	Expense		Wayfair	ceiling fans, pendants	Fishblock Building:Materials	CardMember Services EDJ 8291	\$1,199.94	\$180,637.22
04/13/2024	Expense		Wayfair	bath floor tile, 204	Fishblock Building:Materials	CardMember Services EDJ 8291	\$897.05	\$181,534.27
04/16/2024	Expense		Amazon.com	bathroom vanity lights	Fishblock Building:Materials	CardMember Services EDJ 8291	\$281.96	\$181,816.23
04/16/2024	Expense		Wayfair	tall linen cabinets (2)	Fishblock Building:Materials	CardMember Services EDJ 8291	\$293.98	\$182,110.21
04/17/2024	Expense		Build.Com	4 kitchen sinks	Fishblock Building:Materials	CardMember Services EDJ 8291	\$999.80	\$183,110.01
04/17/2024	Expense		Wayfair	bath faucets & vanity sink tops, & vanities, 4 each	Fishblock Building:Materials	CardMember Services EDJ 8291	\$2,057.79	\$185,167.80

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT FULL NAME	ACCOUNT	AMOUNT	BALANCE
04/18/2024	Expense		Wayfair	bath floor tile, 201/203	Fishblock Building:Materials	CardMember Services EDJ 8291	\$1,368.44	\$186,536.24
04/23/2024	Expense		Wayfair	204 bedroom chandelier	Fishblock Building:Materials	CardMember Services EDJ 8291	\$84.31	\$186,620.55
04/24/2024	Expense		Amazon.com	microwave shelves	Fishblock Building:Materials	CardMember Services EDJ 8291	\$153.15	\$186,773.70
04/24/2024	Expense		Amazon.com	marble shower corner shelves	Fishblock Building:Materials	CardMember Services EDJ 8291	\$293.96	\$187,067.66
04/29/2024	Expense		Amazon.com	sink mat	Fishblock Building:Materials	CardMember Services EDJ 8291	\$16.00	\$187,083.66
04/29/2024	Expense		Amazon.com	sink mat roll	Fishblock Building:Materials	CardMember Services EDJ 8291	\$37.56	\$187,121.22
04/29/2024	Expense		Wayfair	2 outdoor patio lights for 204/203	Fishblock Building:Materials	CardMember Services EDJ 8291	\$159.98	\$187,281.20
05/01/2024	Expense		Amazon.com	lock set for French door	Fishblock Building:Materials	CardMember Services EDJ 8291	\$79.32	\$187,360.52
05/02/2024	Expense		The Locksmith	extra front door keys	Fishblock Building:Materials	CardMember Services EDJ 8291	\$10.81	\$187,371.33
05/06/2024	Check	1714	Western Metal Products, LLC	angle iron 24') 4x4x3/8	Fishblock Building:Materials	US Bank Checking 7764	\$388.20	\$187,759.53
05/06/2024	Expense		United Rentals		Fishblock Building:Materials	CardMember Services EDJ 8291	\$134.18	\$187,893.71
05/09/2024	Credit Card Credit		United Rentals		Fishblock Building:Materials	CardMember Services EDJ 8291	-\$134.18	\$187,759.53
05/10/2024	Check	1717	Knudson Lumber	trim, chair rail, hardibacker, tile supplies	Fishblock Building:Materials	US Bank Checking 7764	\$2,209.42	\$189,968.95
05/14/2024	Check	1724	Valley Flooring	granite counters for 204/202	Fishblock Building:Materials	US Bank Checking 7764	\$2,537.30	\$192,506.25
05/16/2024	Expense		Wayfair	Gaudi hexagon floor tile #204	Fishblock Building:Materials	CardMember Services EDJ 8291	\$122.95	\$192,629.20
05/16/2024	Expense		Build.Com	4 kitchen sinks 204,203,202,201	Fishblock Building:Materials	CardMember Services EDJ 8291	\$507.87	\$193,137.07
05/16/2024	Check	ACH	Lowes		Fishblock Building:Materials	US Bank Checking 7764	\$1,000.00	\$194,137.07
06/06/2024	Check	1728	Knudson Lumber	Miratec sheets	Fishblock Building:Materials	US Bank Checking 7764	\$149.85	\$194,286.92
06/06/2024	Check	1729	Ellensburg Ace Hardware	Apartment materials	Fishblock Building:Materials	US Bank Checking 7764	\$409.26	\$194,696.18
06/07/2024	Check	1730	Contract Furnishings Mart	shower tile, Tanger floor tile	Fishblock Building:Materials	US Bank Checking 7764	\$1,636.95	\$196,333.13
06/10/2024	Expense		Amazon.com	pocket door pull	Fishblock Building:Materials	CardMember Services EDJ 8291	\$21.00	\$196,354.13
06/11/2024	Check	ACH	Home Depot	microwaves	Fishblock Building:Materials	US Bank Checking 7764	\$500.00	\$196,854.13
06/17/2024	Expense		Ikea	armoire	Fishblock Building:Materials	CardMember Services EDJ 8291	\$248.99	\$197,103.12
06/21/2024	Check	ACH	Lowes	shower doors/cardmember services	Fishblock Building:Materials	US Bank Checking 7764	\$500.00	\$197,603.12
07/01/2024	Expense		Wayfair	shower doors/wayfair	Fishblock Building:Materials	CardMember Services EDJ 8291	\$1,076.65	\$198,679.77
07/08/2024	Check	1743	Knudson Lumber	2nd floor	Fishblock Building:Materials	US Bank Checking 7764	\$695.58	\$199,375.35
07/08/2024	Expense		Ruggable.com	door mats	Fishblock Building:Materials	CardMember Services EDJ 8291	\$76.97	\$199,452.32
07/10/2024	Check	ACH	Home Depot	materials	Fishblock Building:Materials	US Bank Checking 7764	\$500.00	\$199,952.32
07/10/2024	Check	ACH	Lowes		Fishblock Building:Materials	US Bank Checking 7764	\$500.00	\$200,452.32
07/11/2024	Expense		Wayfair	roof top furniture	Fishblock Building:Materials	CardMember Services EDJ 8291	\$1,700.00	\$202,152.32
07/16/2024	Check	1748	Contract Furnishings Mart	bathroom floor tile 4x4	Fishblock Building:Materials	US Bank Checking 7764	\$54.79	\$202,207.11
07/16/2024	Check	1749	Valley Flooring	Quartz windowsill for #204	Fishblock Building:Materials	US Bank Checking 7764	\$165.82	\$202,372.93
07/19/2024	Check	1752	Ellensburg Ace Hardware	materials	Fishblock Building:Materials	US Bank Checking 7764	\$287.10	\$202,660.03
07/19/2024	Check	1753	Perma Color	Bostik grout	Fishblock Building:Materials	US Bank Checking 7764	\$744.58	\$203,404.61
07/30/2024	Expense		Amazon.com	3 door levers	Fishblock Building:Materials	CardMember Services EDJ 8291	\$142.16	\$203,546.77
08/02/2024	Check	1760	Waterline Creations	Granite for window sills	Fishblock Building:Materials	US Bank Checking 7764	\$509.95	\$204,056.72
08/05/2024	Check	1757	Ellensburg Ace Hardware	plumbing supplies	Fishblock Building:Materials	US Bank Checking 7764	\$139.42	\$204,196.14
08/05/2024	Check	1758	Knudson Lumber	trim, paint	Fishblock Building:Materials	US Bank Checking 7764	\$1,454.26	\$205,650.40
08/08/2024	Check	ACH	Home Depot	materials	Fishblock Building:Materials	US Bank Checking 7764	\$500.00	\$206,150.40

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT FULL NAME	ACCOUNT	AMOUNT	BALANCE
08/10/2024	Expense		Wayfair	Backsplash tile	Fishblock Building:Materials	CardMember Services EDJ 8291	\$70.16	\$206,220.56
08/15/2024	Expense		Wayfair	1x1 black mosaic tile	Fishblock Building:Materials	CardMember Services EDJ 8291	\$106.82	\$206,327.38
08/29/2024	Check	1770	Home Depot	shower faucets etc.	Fishblock Building:Materials	US Bank Checking 7764	\$500.00	\$206,827.38
08/29/2024	Expense			microwave shelf	Fishblock Building:Materials	CardMember Services EDJ 8291	\$52.95	\$206,880.33
08/29/2024	Expense		Ikea	bracket shelf/kitchen	Fishblock Building:Materials	CardMember Services EDJ 8291	\$37.84	\$206,918.17
09/09/2024	Check	1774	Knudson Lumber	paint, trim	Fishblock Building:Materials	US Bank Checking 7764	\$644.46	\$207,562.63
09/13/2024	Expense		Amazon.com	fan remote holder	Fishblock Building:Materials	CardMember Services EDJ 8291	\$8.64	\$207,571.27
09/23/2024	Check	ACH	Lowes		Fishblock Building:Materials	US Bank Checking 7764	\$250.00	\$207,821.27
09/26/2024	Check	1782	Ellensburg Ace Hardware	nails, caulk, etc	Fishblock Building:Materials	US Bank Checking 7764	\$190.73	\$208,012.00
10/01/2024	Check	1785	Knudson Lumber	trim, paint	Fishblock Building:Materials	US Bank Checking 7764	\$525.53	\$208,537.53
10/17/2024	Check	1794	Cardmember Service	materials	Fishblock Building:Materials	US Bank Checking 7764	\$1,500.00	\$210,037.53
10/21/2024	Check	ACH	Lowes		Fishblock Building:Materials	US Bank Checking 7764	\$250.00	\$210,287.53
10/30/2024	Check	1797	Ellensburg Ace Hardware	2nd floor bolts, fasteners, caulk, et	Fishblock Building:Materials	US Bank Checking 7764	\$542.53	\$210,830.06
11/08/2024	Check	1800	Knudson Lumber	roof deck lumber & parts	Fishblock Building:Materials	US Bank Checking 7764	\$1,677.07	\$212,507.13
11/08/2024	Check	1801	Ellensburg Ace Hardware	roof deck parts	Fishblock Building:Materials	US Bank Checking 7764	\$294.30	\$212,801.43
11/08/2024	Check	1805	Western Metal Products, LLC	custom metal pieces for roof decks	Fishblock Building:Materials	US Bank Checking 7764	\$610.87	\$213,412.30
12/05/2024	Check	1807	Perma Color	Bostick Grout, bone & charcoal	Fishblock Building:Materials	US Bank Checking 7764	\$546.34	\$213,958.64
12/05/2024	Check	1808	Knudson Lumber	2nd floor	Fishblock Building:Materials	US Bank Checking 7764	\$316.62	\$214,275.26
12/05/2024	Check	1809	Dana Witsil	203: brackets, shelving, cleanup, paint touchup, home deposit	Fishblock Building:Materials	US Bank Checking 7764	\$718.08	\$214,993.34
Total for Materials							\$196,850.96	
Total for Fishblock Building with sub-accounts							\$196,850.96	
							\$196,850.96	

Sherman Lewis LLC

Transaction Report
January 1, 2022 - December 13, 2024

RECEIVED 12/202/24
COMMUNITY
DEVELOPMENT
P24-130

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
Fishblock Building								
Architects/Engineering								
Beginning Balance								4,420.00
02/15/2022	Check	Zelle	PTF Architects	Return to life - revisions and electrical plan	Fishblock Building:Architects/Engineering	US Bank Checking 7764	1,170.00	5,590.00
08/14/2024	Check	1763	PTF Architects	blueprints for decks #204/203	Fishblock Building:Architects/Engineering	US Bank Checking 7764	520.00	6,110.00
Total for Architects/Engineering							\$1,690.00	
Total for Fishblock Building							\$1,690.00	
TOTAL							\$1,690.00	

Sherman Lewis LLC

Transaction Report

January 1, 2022 - December 13, 2024

RECEIVED 12/24/24
COMMUNITY
DEVELOPMENT
P24-130

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
Fishblock Building								
Subcontractors								
02/15/2022	Check	1175	Singer Electric Inc.	install new service, demo, temp power	Fishblock Building:Subcontractors	US Bank Checking 7764	15,189.08	15,189.08
06/24/2022	Expense		Janes Gypsum Floors	second floor gypcrete floor	Fishblock Building:Subcontractors	CardMember Services EDJ 8291	11,289.87	26,478.95
07/18/2022	Check	1530	Paul's Air/FX	50% down on HVAC	Fishblock Building:Subcontractors	US Bank Checking 7764	38,600.00	65,078.95
09/07/2022	Check	1544	Apex Plumbing & Mechanical Piping, LLC	Install waste piping, water heaters rough in, and shower Moen parts	Fishblock Building:Subcontractors	US Bank Checking 7764	13,212.60	78,291.55
09/07/2022	Check	1544	Apex Plumbing & Mechanical Piping, LLC	second floor piping rough in	Fishblock Building:Subcontractors	US Bank Checking 7764	33,031.50	111,323.05
09/07/2022	Check	1543	Singer Electric Inc.	Rough in 8 apts/laundry/80%	Fishblock Building:Subcontractors	US Bank Checking 7764	49,256.96	160,580.01
10/04/2022	Check	1547	Singer Electric Inc.	change orders on rough out	Fishblock Building:Subcontractors	US Bank Checking 7764	3,607.55	164,187.56
10/20/2022	Check	1553	Apex Plumbing & Mechanical Piping, LLC	new water lines from meter to backflow, etc	Fishblock Building:Subcontractors	US Bank Checking 7764	4,061.25	168,248.81
10/20/2022	Check	1551	M.G. Wagner Co., Inc.	roof repairs for solar tubes and venting	Fishblock Building:Subcontractors	US Bank Checking 7764	6,644.92	174,893.73
10/20/2022	Check	1553	Apex Plumbing & Mechanical Piping, LLC	rough out plumbing final invoice	Fishblock Building:Subcontractors	US Bank Checking 7764	19,818.90	194,712.63
11/14/2022	Check	1559	Paul's Air/FX	Final bill for HVAC	Fishblock Building:Subcontractors	US Bank Checking 7764	20,017.04	214,729.67
01/20/2023	Check	1576	Witsil Painting & Quicksilver Industries	21hrs rehab exterior sash windows	Fishblock Building:Subcontractors	US Bank Checking 7764	1,137.05	215,866.72
03/31/2023	Check	1585	Witsil Painting & Quicksilver Industries	Window restoration and trim	Fishblock Building:Subcontractors	US Bank Checking 7764	1,895.25	217,761.97
06/26/2023	Check	1181	Witsil Painting & Quicksilver Industries	2nd foor window restoration	Fishblock Building:Subcontractors	US Bank Checking 7764	1,299.60	219,061.57
08/08/2023	Check	1612	Gonzalez Masonary	Repair and point of interior brick walls	Fishblock Building:Subcontractors	US Bank Checking 7764	1,231.00	220,292.57
09/18/2023	Check	1619	Mark Lewis	closet framing, insulation, pocket door reframing, hardibacker in showers	Fishblock Building:Subcontractors	US Bank Checking 7764	2,020.00	222,312.57
10/03/2023	Check	1623	Mark Lewis	9/24 - 9/29/2023	Fishblock Building:Subcontractors	US Bank Checking 7764	1,645.00	223,957.57
10/16/2023	Check	1625	Western Metal Products, LLC	Stair nosing	Fishblock Building:Subcontractors	US Bank Checking 7764	853.99	224,811.56
10/16/2023	Check	1630	Mark Lewis	second floor prep,paint, flooring, install doors	Fishblock Building:Subcontractors	US Bank Checking 7764	4,285.50	229,097.06
10/16/2023	Check	1626	Riley & Sons, Inc.	Finish drywall for 205, 204, 203, 202, 201	Fishblock Building:Subcontractors	US Bank Checking 7764	23,197.60	252,294.66
11/10/2023	Check	1633	Mark Lewis	flooring, stair prep	Fishblock Building:Subcontractors	US Bank Checking 7764	1,600.00	253,894.66
11/14/2023	Check	1637	Mark Lewis	stairs, marmoleum, LVP	Fishblock Building:Subcontractors	US Bank Checking 7764	2,030.00	255,924.66
11/22/2023	Check	1643	Mark Lewis	install pavers, stair nosing and trim, mount mailboxes	Fishblock Building:Subcontractors	US Bank Checking 7764	1,615.00	257,539.66
12/06/2023	Check	1645	Mark Lewis	window trim, trim painting, doors, locks	Fishblock Building:Subcontractors	US Bank Checking 7764	2,790.00	260,329.66
12/10/2023	Check	1650	Witsil Painting & Quicksilver Industries	2nd floor windows	Fishblock Building:Subcontractors	US Bank Checking 7764	2,057.70	262,387.36
12/10/2023	Check	1652	Paul's Air/FX	Final billing HVAC	Fishblock Building:Subcontractors	US Bank Checking 7764	12,268.97	274,656.33
12/10/2023	Check	1651	Singer Electric Inc.	Electrical	Fishblock Building:Subcontractors	US Bank Checking 7764	13,181.44	287,837.77
12/11/2023	Check	1653	Mark Lewis	hall, door, window, trim	Fishblock Building:Subcontractors	US Bank Checking 7764	2,750.00	290,587.77
12/12/2023	Check	1654	Mark Lewis	second floor	Fishblock Building:Subcontractors	US Bank Checking 7764	2,750.00	293,337.77
12/23/2023	Check	1655	Mark Lewis	load out/dump, caulk, trim, paint	Fishblock Building:Subcontractors	US Bank Checking 7764	2,125.00	295,462.77
12/27/2023	Check	1657	Mark Lewis	trim, chair rail, paint trim, assist Lynne	Fishblock Building:Subcontractors	US Bank Checking 7764	2,200.00	297,662.77
01/03/2024	Check	1662	Mark Lewis	labor for second floor apartments	Fishblock Building:Subcontractors	US Bank Checking 7764	2,325.00	299,987.77
01/12/2024	Check	1664	Mark Lewis	Trim, prime, paint, grout	Fishblock Building:Subcontractors	US Bank Checking 7764	1,810.00	301,797.77
01/18/2024	Check	1668	Mark Lewis	grout, plumbing cover/laundry, build armoire, laundry sink plumbing	Fishblock Building:Subcontractors	US Bank Checking 7764	2,510.00	304,307.77
01/25/2024	Check	1670	Mark Lewis	tim, base, caullk, grout, patch, paint	Fishblock Building:Subcontractors	US Bank Checking 7764	2,035.00	306,342.77
02/09/2024	Check	1672	Witsil Painting & Quicksilver	windows, trim, weatherstripping	Fishblock	US Bank Checking	2,584.51	308,927.28

Sherman Lewis LLC

Transaction Report

January 1, 2022 - December 13, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
			Industries		Building:Subcontractors	7764		
02/12/2024	Check	1677	Singer Electric Inc.	Final on first 4 apartments, exit lights	Fishblock	US Bank Checking	542.00	309,469.28
					Building:Subcontractors	7764		
02/12/2024	Check	1679	Mark Lewis	tile, grout, trim	Fishblock	US Bank Checking	2,190.00	311,659.28
					Building:Subcontractors	7764		
02/27/2024	Check	1681	Mark Lewis	#2003-464	Fishblock	US Bank Checking	2,170.00	313,829.28
					Building:Subcontractors	7764		
02/27/2024	Check	1671	Mark Lewis	handrail, lights, paint wainscotting	Fishblock	US Bank Checking	2,855.00	316,684.28
					Building:Subcontractors	7764		
02/27/2024	Check	1681	Mark Lewis	#2003-463	Fishblock	US Bank Checking	2,895.00	319,579.28
					Building:Subcontractors	7764		
03/08/2024	Check	1684	Mark Lewis	2/28 - 3/2/2024	Fishblock	US Bank Checking	1,695.00	321,274.28
					Building:Subcontractors	7764		
03/12/2024	Check	1686	Mark Lewis	205 tile, grout, paint, window prep	Fishblock	US Bank Checking	2,930.00	324,204.28
					Building:Subcontractors	7764		
03/21/2024	Check	1692	Mark Lewis	paint, grout, tile , trim	Fishblock	US Bank Checking	2,405.00	326,609.28
					Building:Subcontractors	7764		
03/28/2024	Check		Susan Sherman		Fishblock	US Bank Checking	0.00	326,609.28
					Building:Subcontractors	7764		
03/28/2024	Check	1693	Mark Lewis	base, pocket doors, grout, shelves, etc	Fishblock	US Bank Checking	0.00	326,609.28
					Building:Subcontractors	7764		
03/28/2024	Check	1694	Mark Lewis	2nd floor	Fishblock	US Bank Checking	0.00	326,609.28
					Building:Subcontractors	7764		
03/28/2024	Check		Mark Lewis		Fishblock	US Bank Checking	0.00	326,609.28
					Building:Subcontractors	7764		
03/28/2024	Check				Fishblock	US Bank Checking		326,609.28
					Building:Subcontractors	7764		
04/02/2024	Check	1695	Mark Lewis		Fishblock	US Bank Checking	1,980.00	328,589.28
					Building:Subcontractors	7764		
04/04/2024	Check	1699	Lynne McCowin	Mailbox numbers (8)	Fishblock	US Bank Checking	100.00	328,689.28
					Building:Subcontractors	7764		
04/04/2024	Check	1699	Lynne McCowin	Custom Painting on Celestial Stove Plate Covers (8)	Fishblock	US Bank Checking	600.00	329,289.28
					Building:Subcontractors	7764		
04/04/2024	Check	1699	Lynne McCowin	Celestial hallway ceiling 50% payment	Fishblock	US Bank Checking	1,276.64	330,565.92
					Building:Subcontractors	7764		
04/04/2024	Check	1697	Mark Lewis	shower door, vanity, finish 205	Fishblock	US Bank Checking	2,850.00	333,415.92
					Building:Subcontractors	7764		
04/09/2024	Check	1701	Cascade Tub Repair	Repair of #205 chipped shower pan	Fishblock	US Bank Checking	211.39	333,627.31
					Building:Subcontractors	7764		
04/11/2024	Check	1706	Mark Lewis	plumbing, pocket door, clean prep	Fishblock	US Bank Checking	2,535.00	336,162.31
					Building:Subcontractors	7764		
04/18/2024	Check	1707	Mark Lewis	shower door, shelves, 202 flooring, paint, trash	Fishblock	US Bank Checking	2,345.00	338,507.31
					Building:Subcontractors	7764		
04/23/2024	Check	1708	Mark Lewis	build cabinets, etc	Fishblock	US Bank Checking	2,720.00	341,227.31
					Building:Subcontractors	7764		
04/30/2024	Check	1710	Mark Lewis	build/cabinets, tile shower 204, paint, trim	Fishblock	US Bank Checking	2,685.00	343,912.31
					Building:Subcontractors	7764		
05/03/2024	Check	1711	Lynne McCowin	down payment for entry door sign	Fishblock	US Bank Checking	100.00	344,012.31
					Building:Subcontractors	7764		
05/10/2024	Check	1720	Lynne McCowin	2nd half payment of celestial ceiling	Fishblock	US Bank Checking	1,276.64	345,288.95
					Building:Subcontractors	7764		
05/10/2024	Check	1715	Mark Lewis	window repair, door/cabinet work/ tile	Fishblock	US Bank Checking	2,170.00	347,458.95
					Building:Subcontractors	7764		
05/10/2024	Check	1719	Dana Witsil	67 hours painting exterior windows, butterfly system	Fishblock	US Bank Checking	3,928.05	351,387.00
					Building:Subcontractors	7764		
05/14/2024	Check	1721	Mark Lewis	shower tile/floor tile, trim, woodwork	Fishblock	US Bank Checking	1,755.00	353,142.00
					Building:Subcontractors	7764		
05/14/2024	Check	1722	Mark Lewis	estimate week: 5/13-17	Fishblock	US Bank Checking	2,000.00	355,142.00
					Building:Subcontractors	7764		
05/14/2024	Check	1723	Mark Lewis	Estimate. Week 5/20 - 24	Fishblock	US Bank Checking	2,000.00	357,142.00
					Building:Subcontractors	7764		
06/04/2024	Check	1727	Mark Lewis	5/27 - 5/31/2024	Fishblock	US Bank Checking	2,415.00	359,557.00
					Building:Subcontractors	7764		
06/10/2024	Check	1734	Mark Lewis	drywall, trim, grout	Fishblock	US Bank Checking	2,750.00	362,307.00
					Building:Subcontractors	7764		
06/18/2024	Check	1738	Mark Lewis	tile 202, paint, trim, touchup	Fishblock	US Bank Checking	2,200.00	364,507.00
					Building:Subcontractors	7764		
06/27/2024	Check	1740	Dana Witsil	18 hours doors & trim	Fishblock	US Bank Checking	974.70	365,481.70
					Building:Subcontractors	7764		
06/27/2024	Check	1739	Mark Lewis	202 bathroom, vanity, trim, tile	Fishblock	US Bank Checking	2,265.00	367,746.70
					Building:Subcontractors	7764		
07/05/2024	Check	1742	Mark Lewis	rim, grout, paint, build armoire	Fishblock	US Bank Checking	1,940.00	369,686.70
					Building:Subcontractors	7764		

Sherman Lewis LLC

Transaction Report

January 1, 2022 - December 13, 2024

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
07/15/2024	Check	1745	Mark Lewis	demo block windows, paint, trim	Fishblock Building:Subcontractors	US Bank Checking 7764	1,625.00	371,311.70
07/19/2024	Check	1751	Mark Lewis	grout, window trim, 201 flooring, etc	Fishblock Building:Subcontractors	US Bank Checking 7764	2,465.00	373,776.70
07/25/2024	Check	1754	Mark Lewis	paint, granite sills, tile	Fishblock Building:Subcontractors	US Bank Checking 7764	2,350.00	376,126.70
08/02/2024	Check	1755	Mark Lewis	drywall window 201, cabinet pulls,granite prep, etc	Fishblock Building:Subcontractors	US Bank Checking 7764	3,135.00	379,261.70
08/12/2024	Check	1762	Mark Lewis	tile, paint, drywall	Fishblock Building:Subcontractors	US Bank Checking 7764	1,705.00	380,966.70
08/20/2024	Check	1766	Mark Lewis	tile, trim, paint	Fishblock Building:Subcontractors	US Bank Checking 7764	2,555.00	383,521.70
08/29/2024	Check	1771	Mark Lewis	tile kitchen backsplashes, grout showers, paint, clean out 201	Fishblock Building:Subcontractors	US Bank Checking 7764	1,140.00	384,661.70
09/09/2024	Check	1773	Mark Lewis	tile, grout, trim	Fishblock Building:Subcontractors	US Bank Checking 7764	2,540.00	387,201.70
09/13/2024	Check	1776	Mark Lewis	tile, grout, French door	Fishblock Building:Subcontractors	US Bank Checking 7764	1,960.00	389,161.70
09/23/2024	Check	1780	Mark Lewis	tile, grout, trim, hang doors	Fishblock Building:Subcontractors	US Bank Checking 7764	2,345.00	391,506.70
09/27/2024	Check	1783	Mark Lewis	grout, tile, trim	Fishblock Building:Subcontractors	US Bank Checking 7764	2,020.00	393,526.70
10/01/2024	Check	1784	Lynne McCowin	Front door sign for Mercury Apartments	Fishblock Building:Subcontractors	US Bank Checking 7764	500.00	394,026.70
10/02/2024	Check	1787	Mark Lewis	caulk, paint, file, grout	Fishblock Building:Subcontractors	US Bank Checking 7764	1,820.00	395,846.70
10/14/2024	Check	1791	Valley Flooring	quartz counters for 201,203	Fishblock Building:Subcontractors	US Bank Checking 7764	2,310.00	398,156.70
10/14/2024	Check	1790	Mark Lewis	203 shower door, knock out cinder block, etc	Fishblock Building:Subcontractors	US Bank Checking 7764	2,490.00	400,646.70
10/23/2024	Check	1795	Lynne McCowin	Mercury space art	Fishblock Building:Subcontractors	US Bank Checking 7764	10.00	400,656.70
10/24/2024	Check	1796	Mark Lewis	install 203 window/door, trim exterior caulk	Fishblock Building:Subcontractors	US Bank Checking 7764	2,160.00	402,816.70
11/04/2024	Check	Zelle	Mark Lewis	Partial final billing	Fishblock Building:Subcontractors	US Bank Checking 7764	85.00	402,901.70
11/04/2024	Check	Zelle	Mark Lewis	patios, de mob	Fishblock Building:Subcontractors	US Bank Checking 7764	85.00	402,986.70
11/04/2024	Check	Zelle	Mark Lewis	partial final payment	Fishblock Building:Subcontractors	US Bank Checking 7764	1,000.00	403,986.70
11/04/2024	Check	Zelle	Mark Lewis	partial final payment	Fishblock Building:Subcontractors	US Bank Checking 7764	1,000.00	404,986.70
11/04/2024	Check	Zelle	Mark Lewis	patios	Fishblock Building:Subcontractors	US Bank Checking 7764	1,000.00	405,986.70
11/04/2024	Check	Zelle	Mark Lewis	roof patios	Fishblock Building:Subcontractors	US Bank Checking 7764	1,000.00	406,986.70
11/12/2024	Check	Zelle	Mark Lewis	final payment	Fishblock Building:Subcontractors	US Bank Checking 7764	1,000.00	407,986.70
11/12/2024	Check	Zelle	Mark Lewis	partial of last invoice/finish decks	Fishblock Building:Subcontractors	US Bank Checking 7764	1,000.00	408,986.70
11/15/2024	Check	Zelle	Mark Lewis	final payment	Fishblock Building:Subcontractors	US Bank Checking 7764	1,230.00	410,216.70
Total for Subcontractors							\$410,216.70	
Total for Fishblock Building							\$410,216.70	
TOTAL							\$410,216.70	

Exhibit B.3- Narrative and Photographs



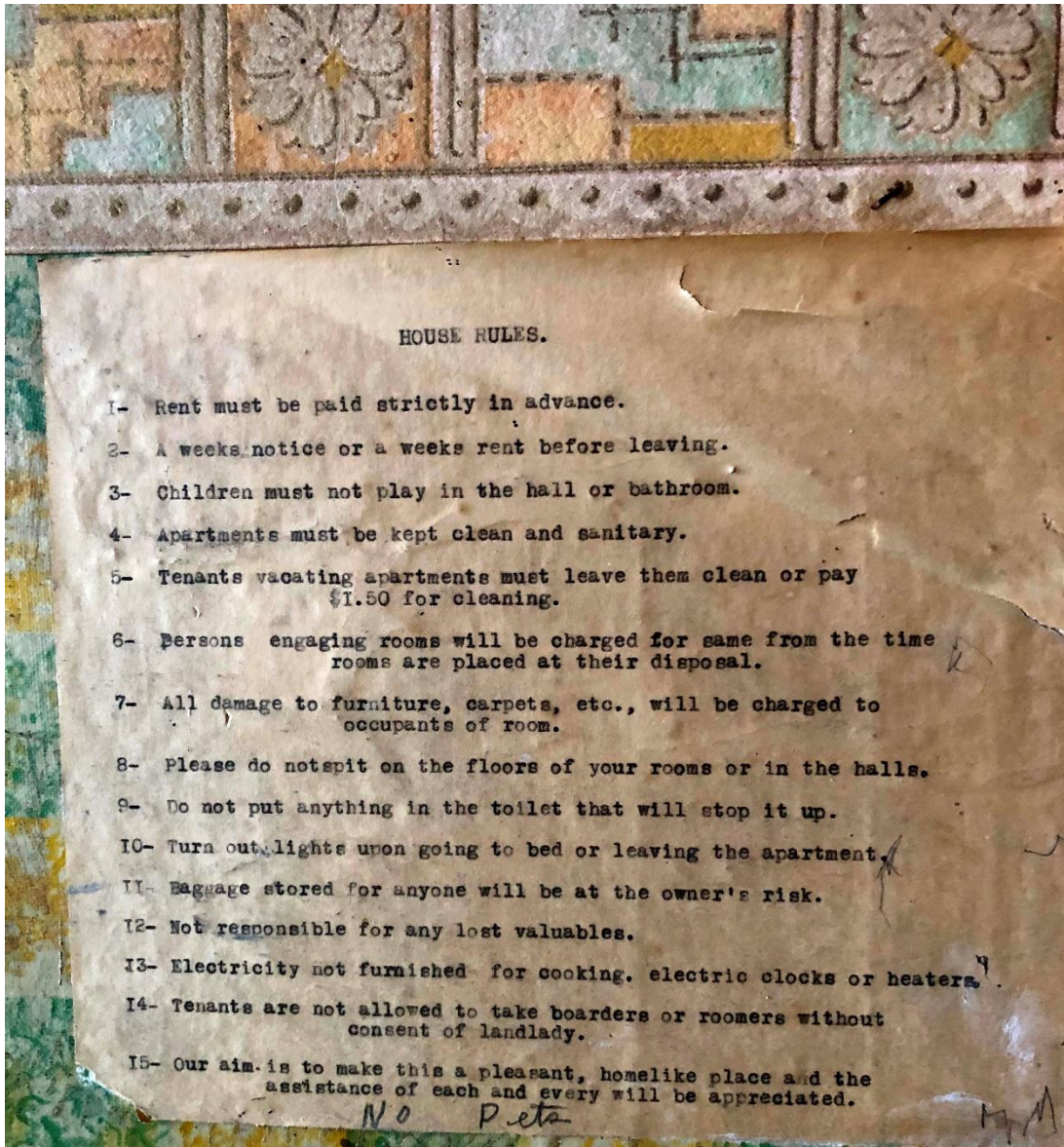
The Fish Block building, located at 116 E. 4th Ave. in Ellensburg, was first constructed in 1889 and was remodeled in the 1930s utilizing an Art Deco theme. It has been home to Maurices clothing store since 1983.

We purchased the Fish Block in 2017 and began making plans to renovate the 2nd floor. Like most old buildings in the downtown, the second floor had been abandoned rather than going to the expense and effort of remodeling.

Interior of the second floor when we purchased the building in 2017

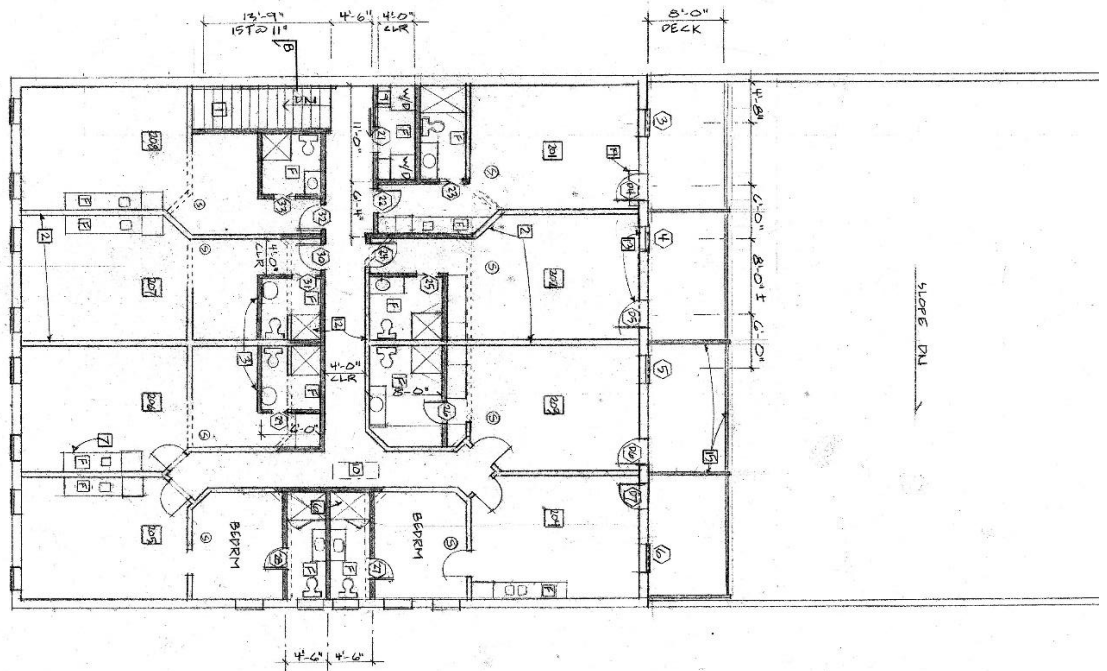


The second floor had been used as SRO apartments but it was abandoned sometime in the late 1920's or early 1930's prior to the exterior remodel.



This was found during demolition, tacked to a wall in the hallway

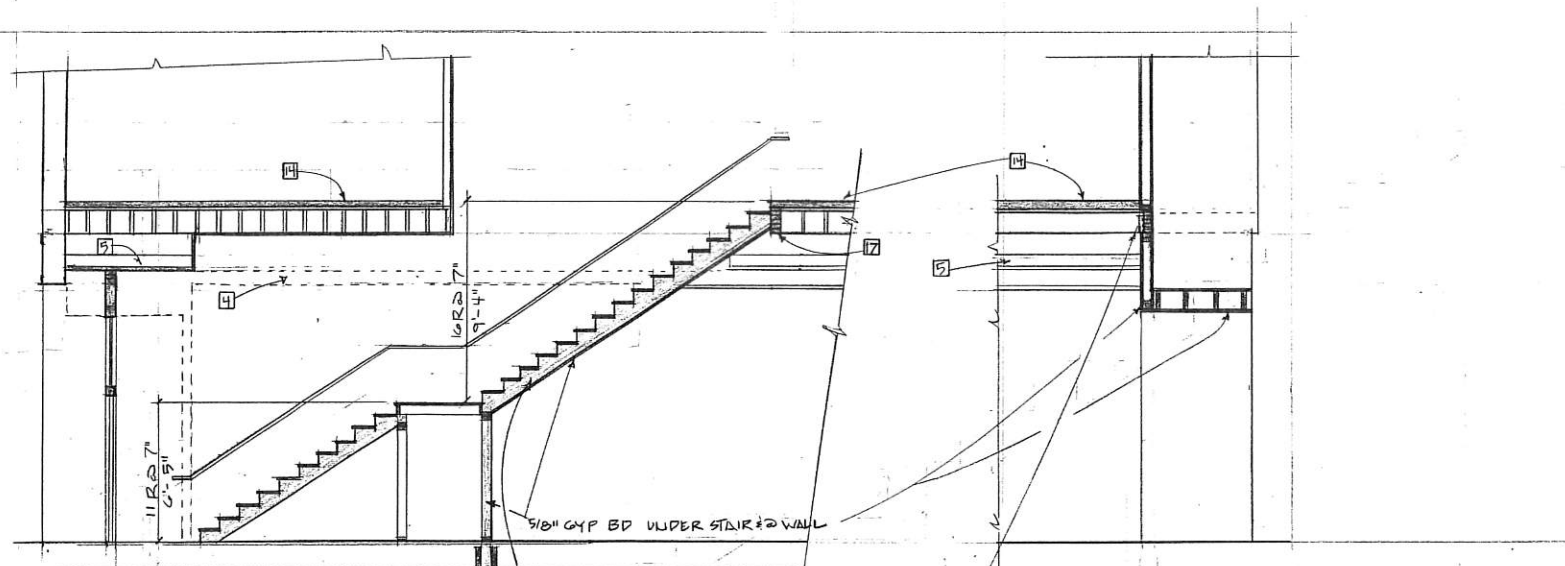
Final layout of the Mercury Apartments, September 2024



In 2020 we began to gear up by starting some demolition, but Covid interfered with our plans. By 2022 we were able to begin restoration in earnest, although the lingering effects of Covid still hindered our progress. We completed restoration of the 2nd floor into 8 apartments in early December 2024, and as of this date have leased 7 of the 8 apartments.



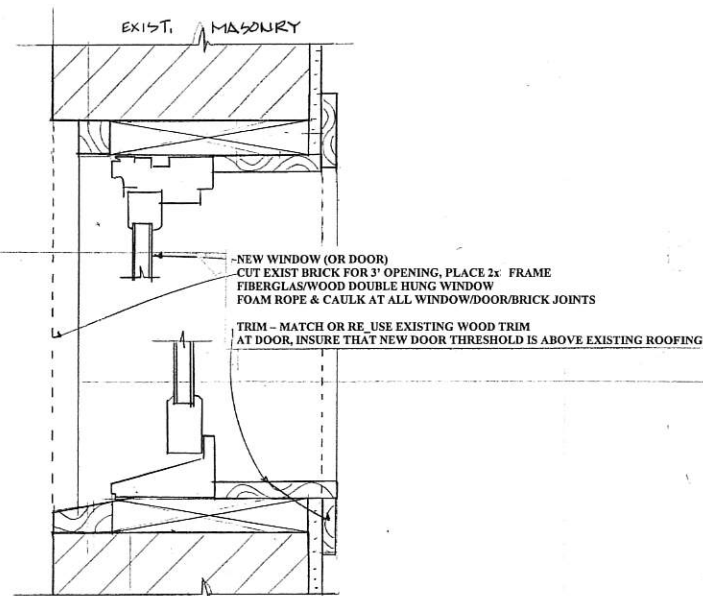




NEW STAIR
4-2x12 STRINGERS
3/4" SHEATHING @ TREAD (SET TO ACCEPT FUTURE MARMOLEUM)
1/2" @ RISER
1 x 10 CARRIAGE TRIM
1 1/2" DIA RAILING, MOUNT AT 34" ABOVE STAIR NOSING

NEW FOOTING @ NORTH END NEW GL BEAM (SOUTH END STAIR STUD WALL- DBL STUD UNDER BEAM)
24" SQUARE x 12" DEEP CONCRETE
BEARING ON UNDISTURBED WELL COMPACTED SOIL
CHS66 AT 6x6 POST TO CONC CONNECTION
SOLID BLOCKING BETWEEN FL JOISTS & POST

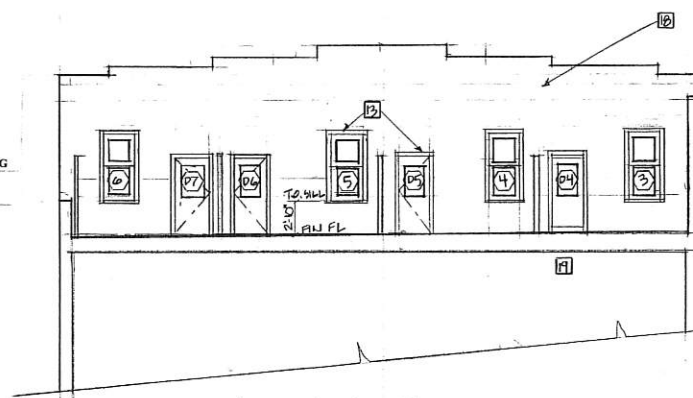
ATTACH EXIST FJ TO GL BEAM w/ U210R (JH for 2" LUMBER)
T.o. FJ = T.o. all GL BEAMS
ATTACH 3 1/2" GL to 5 1/8" GL w/ HU410



EXIST. MASONRY

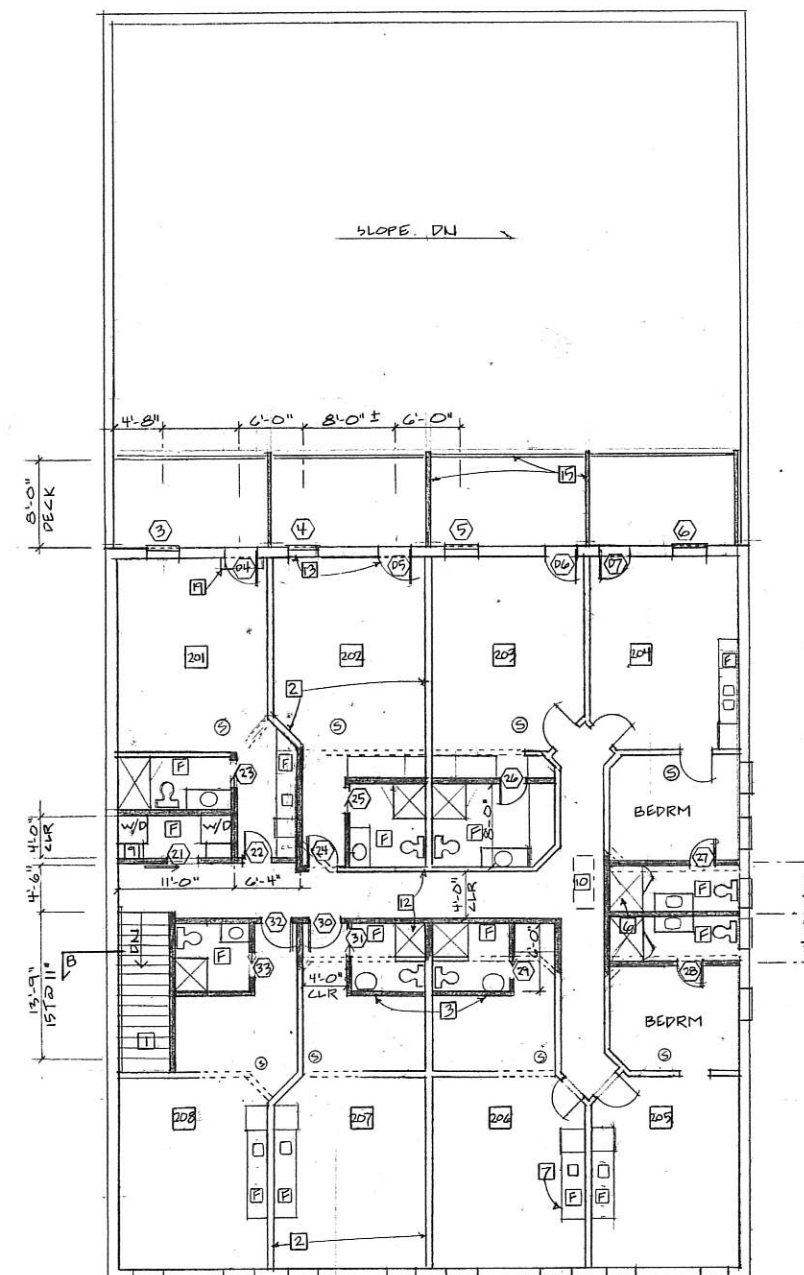
NEW WINDOW (OR DOOR)
CUT EXIST BRICK FOR 3" OPENING, PLACE 2x4 FRAME
FIBERGLAS/WOOD DOUBLE HUNG WINDOW
FOAM ROPE & CAULK AT ALL WINDOW/DOOR/BRICK JOINTS

TRIM - MATCH OR RE-USE EXISTING WOOD TRIM
AT DOOR, INSURE THAT NEW DOOR THRESHOLD IS ABOVE EXISTING ROOFING



NO CHANGES
TO FACADE

PARTIAL WEST ELEVATION
1/8" = 1'-0"



NOTES:

1. New stairs to 2nd floor. 27 R @ 7", 25 T @ 11"
2. Place sound insulation batts and 3/4" gypsum sound board (2 layers 3/4" board) at apartment separation walls & hall
3. Typical new walls 2x4 @ 16" o.c.
4. Remove acoustical tile, intermediate gyp bd/joists. Add new gyp bd at 2"x13" FJ.
5. Existing intermediate joists and gyp bd to remain.
6. Prefab shower pans - size varies, see specifications
7. Kitchen combo units: sink, fridge and stove - width varies
8. Closet units 94" H, 24" D, width varies
9. Laundry Room shelving units
10. Attic access stair 22" x 74 1/2"
11. New Mini split Heat Pumps at each unit
12. Gas on-demand water heaters. One for North units, One for South (above bath)
13. New Doors & Windows. Cut existing brick for openings, see Detail 1.
14. Area Separation between retail and apartments: 1 1/2" minimum gypcrete topping on existing floor boards. Typ entire 2nd floor. New flooring above.
15. New apartment decks. Wood floating decking above existing roof membrane, 6" H separation walls, 5' H South railing.
16. Existing 14' W x 12' H cut panel. Remove and place new over head door. Fill in with 2x6 wall.
17. Attach to brick wall with HGUM 5.25 SDS. Place moisture barrier if new beam in contact with brick.
18. Existing facade - No changes. Protect during construction.
19. Door D4 to have raised sill/one step to insure clearance above existing roofing.

FISH BLOCK BUILDING
116 East 4th Ave.
Ellensburg, Washington 98926

PTF ARCHITECTS
30002 Issaquah-Fall City Rd. * Fall City, WA 98024
patrickusafels@gmail.com * 206-353-4174

DATE: 10-4-18

2/2

Special Valuation: A Local Tax Incentive Program

BACKGROUND

During its 1985 session, the Washington State Legislature determined that as the state approached its centennial year, the preservation of a lasting legacy of historic resources was an important goal. In order to reach this goal, the legislature passed a law which allows a "special valuation" for certain historic properties within the state. The primary benefit of the law is that during the ten year special valuation period, property taxes will not reflect substantial improvements made to the

Definition:

"Special Valuation" is the revision of the assessed value of a historic property which subtracts, for up to ten years, such rehabilitation costs as are approved by a local review board.

property.

Prior to the passage of this law, owners restoring historic buildings were subject to increased property taxes once the improvements were made. This had the effect of discouraging some owners from rehabilitating their historically significant structures. The Legislature decided that restoration of these properties would be encouraged if tax relief were available. Property tax relief was selected as a tool which could provide the financial incentives necessary to promote rehabilitation of eligible historic properties. Since passage of this law, over thirty-five local governments have implemented programs which allow their constituents to take advantage of this tax relief.

IMPLEMENTATION

Only local governments which implement the law are eligible to pass

on the tax relief to the public. The local government identifies the types of properties that are eligible for special valuation, and designates a local review board that will review applications.

ELIGIBILITY

To be classified as eligible for special valuation, a property must first meet the following criteria:

1. It must be listed in the National Register of Historic Places, individually, or certified as contributing to the significance of a National Register Historic District, in order to receive a statement that a property is certified as contributing to the significance of a National Register Historic District, a property owner should contact their local government, or the Washington State Office of Archaeology and Historic Preservation,

OR 2. It must be listed in the Local Register of Historic Places established by a Certified Local Government,

AND 3. It must be of a class of properties approved by the local government.

Eligible properties which undergo substantial rehabilitation may receive special valuation if the rehabilitation

work is approved by the local review board. The work must have been conducted within two years prior to application, and must be equal in cost to at least 25% of the assessed value of the structure prior to rehabilitation.

REQUIREMENTS

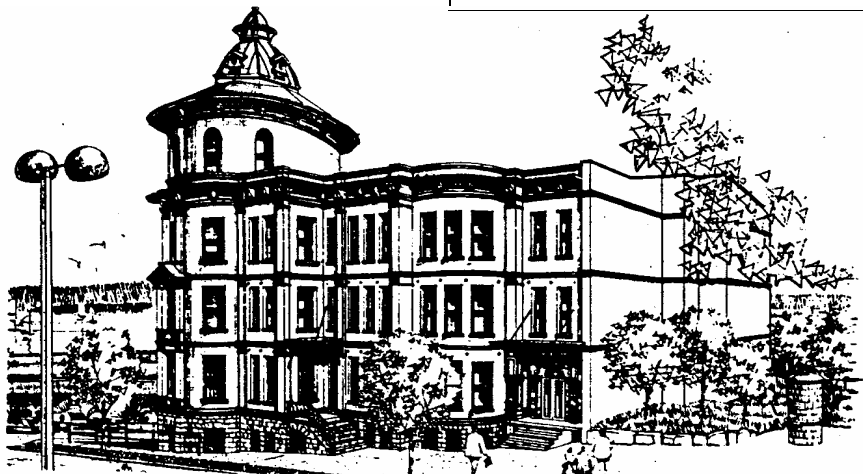
Protection of the Property

Property owners who want to take advantage of special valuation must sign an agreement with the local review board that guarantees they will meet the following standards during the ten-year property tax exemption period:

- The property must be maintained in good condition.
- The owner must obtain approval from the local review board prior to making further improvements.
- The property must be visible from a public right-of-way, or otherwise be made available for public view once every year.

The penalty for violating the agreement or other program requirements is substantial. All back taxes which would otherwise have been owed, interest on back taxes, and a penalty equal to 12% of back taxes

(Continued on page 4)



The One Pacific Building, 7th & Pacific, Tacoma, WA

The One Pacific Building

7th & Pacific, Tacoma, WA The Harris Architects

How the Application Process Works:

APPLICANT: • Submits application to the assessor no later than 24 months after beginning date of rehabilitation work.

ASSESSOR: • Reviews application for completeness.
• Verifies legal owner, legal description, etc.
• Submits application to local review board within ten working days.

LOCAL REVIEW BOARD: • Reviews application and attachments.
• Determines approval or denial of application no later than December 31st of application year.
• If application is approved, notifies applicant, assessor, and State Advisory Council within ten days.
• Executes agreement with applicant.
• Returns application to assessor.

ASSESSOR: • Records agreement.
• Files application, agreement and certification statement (if applicable) with the county recording authority.
• Determines special valuation and enters in tax roles separately from the normal assessed value.

HOW ELIGIBLE PROPERTIES ARE DEFINED

To be eligible for special valuation, a property must be:

1. Listed in the National Register of Historic Places, individually or certified as contributing to the significance of a National Register Historic District.

OR

2. Listed in the Local Register of Historic Places established by a Certified Local Government (for more information about the Certified Local Government Program, contact the CLG Coordinator at 360-586-3074).

AND

3. It must be of a class of historic properties approved by the local government.

Note: The local government in each community determines which classes of historic properties are eligible for special valuation, and may elect to exclude some classes of property from the program.

The Timetable

WITHIN 2 YEARS PRIOR TO DATE OF APPLICATION: • **Rehabilitation work begun and completed.**

BEFORE OCTOBER 1 (IF SPECIAL VALUATION IS DESIRED FOR FOLLOWING YEAR): • Applicant submits application.

WITHIN 10 WORKING DAYS: • Assessor completes review and submits application to local review board.

BEFORE DECEMBER 31: • Local Review Board approves (or denies) application and executes agreement.

WITHIN 10 DAYS OF ISSUING THEIR DECISION: • Local Review Board submits approved application and agreement to assessor; assessor records documents.

FIRST YEAR - JANUARY 1: • Special valuation effective.

SECOND YEAR THROUGH ELEVENTH YEAR: • Taxes reflect special valuation.

TENTH YEAR: • Special valuation ends.

TWELFTH YEAR: • Taxes reflect revaluation of property following end of special valuation.

DETERMINING SPECIAL VALUATION

The amount of property tax you will pay is based on the special valuation of your property. Special valuation is simply a value, for property tax purposes, which is calculated by subtracting qualified rehabilitation expenditures from the total assessed value of the property. Your property tax may change from year to year because of changes in the assessed value, but the qualified rehabilitation expenditures will continue to be deducted from the new assessment for the full ten-year period of special valuation.

(Continued from page 1)
and interest may be due.

If the property is sold, the new owner must sign an agreement with the local review board ensuring that program requirements will be satisfied for the duration of the special valuation period, or the seller may be subject to the penalties discussed above.

Qualified Rehabilitation Expenditures

The total cost of the rehabilitation must be equal to at least 25% of the assessed value of the property, exclusive of land value, prior to rehabilitation. “Qualified rehabilitation expenditures” are expenses chargeable to the project and include improvements made to the building within its original perimeter, architectural and engineering fees, permit and development fees, loan interest, state sales tax and other expenses incurred during the rehabilitation period. Not included are costs associated with acquisition of the property, or the enlargement of the building. The local review board in each jurisdiction determines which expenditures are qualified. Qualified rehabilitation expenditures for special valuation are the same as those for the federal Investment Tax Credits. (For a detailed explanation, see 26 CFR 1.48-12(c).)

Rehabilitation Standards

In order to be eligible for special valuation, properties must retain their historic character after rehabilitation. The standards used by the local review board in their review and approval of the rehabilitation work are *The Washington State Advisory Council’s Standards for Rehabilitation*. The State Advisory Council adopted *The Secretary of the Interior’s Standards for Rehabilitating Historic Buildings* as their standards.

THE APPLICATION PROCESS

An interested property owner files an application with the assessor’s office

after the rehabilitation work is completed. The assessor transmits the application to the local review board, which schedules a public meeting to discuss the application.

The board may determine the approval or denial of the application at this meeting, or may request additional information. Once the board has made its determination, the applicant and the assessor will be notified within ten days.

If the application is filed with the assessor’s office before October 1 and approved by the board, special valuation goes into effect the following year.

DEADLINES TO REMEMBER

Application for special valuation must be made no later than 24 months after the beginning of the rehabilitation work.

October 1 is the deadline for applications when special valuation is desired for the following year.

PARTICIPATING JURISDICTIONS

At the time of this publication, the following cities and counties have implemented the special valuation program:

Auburn	Newcastle
Bellingham	North Bend
Black Diamond	Olympia
Bothell	Pierce County
Camas	Port Townsend
Carnation	Puyallup
Centralia	Ritzville
Chehalis	Seattle
Cheney	Shelton
Clark County	Shoreline
Dayton	Skykomish
Everett	Snohomish County
Issaquah	Snoqualmie
Kenmore	Spokane City/County
Kennewick	Steilacoom
King County	Tacoma
Kirkland	Thurston County
La Center	Tumwater
Lacey	Vancouver
Longview	Walla Walla
Marysville	Wenatchee

Technical assistance in implementing the special valuation program is available to local governments from OAHF.

IMPORTANT CONSIDERATIONS

- In order for a historic property to be eligible for special valuation, it must have been substantially rehabilitated within 24 months prior to the date of application.
- In order for a phased rehabilitation to be eligible, each phase of the rehabilitation must cost at least 25% of the assessed value of the property, exclusive of land value, prior to commencing that phase of work. Work on each phase must have been completed within 24 months prior to the date of application for special valuation for that phase.
- Improvements must be consistent with the historic character of the building. During the ten-year period of special valuation, additional improvements to the property are also subject to compliance with the *Washington State Advisory Council’s Standards for Rehabilitation*.
- The property must be maintained in good condition as long as the special valuation is in effect.
- Special valuation may apply to a wide range of properties, at the discretion of the local government in each jurisdiction.
- Applications may be submitted at any time, however the deadline is October 1 when special valuation is desired for the following year. Reduction in property taxes appears one year after special valuation designation and applies until the year following the end of the ten-year period of special valuation.
- Property owners who receive special valuation for a rehabilitation project may also apply for the federal Investment Tax Credits for the same project.

FOR INFORMATION

For further information about the special valuation program, contact:

Office of Archaeology and Historic Preservation
1063 S. Capitol Way, Suite 106
PO Box 48343
Olympia, Washington 98504-8343
360-586-3074
www.oahp.wa.gov

Special Valuation: For the Assessor

The assessor's role in the special valuation program is limited to processing the application forms and maintaining records of special valuation assessments for properties approved by the local review board. The assessor maintains two separate values on the tax rolls - the special valuation and the normal assessed value - for affected properties.

RESPONSIBILITIES

1. **UPON RECEIPT OF AN APPLICATION**, the assessor must:
 - a. **RECORD** the date of receipt
 - b. **REVIEW** the application for completeness:
 - Verify the legal owner
 - Verify the legal description
 - Verify the legal description and parcel or tax account number
 - c. **TRANSMIT** the application and attachments to the local review board within 10 days of receipt
2. **UPON RECEIPT OF AN APPROVED APPLICATION** and agreement from the local review board, the assessor must:
 - a. **RECORD** the application, agreement, and certification statement (if applicable)
 - b. **TRANSMIT** copies to the county recording authority
 - c. **DETERMINE** the special valuation:
 - The total assessed value of the property (including improvements and land), minus the qualified rehabilitation expenditures, equals the special valuation. This special valuation will change to reflect changes in the total assessed value, and will be in effect for 10 years.
 - d. **ENTER** the determined special valuation on the tax rolls separately from the normal assessed value
 - e. **CHARGE** processing fees to the applicant, as necessary, in addition to any fees associated with a title search (these fees shall be payable to the county auditor or county recorder)
 - f. **INDICATE** the special valuation on the yearly tax statement
 - g. **RETAIN** copies of all documents
 - h. **REVALUE** properties on the regular revaluation cycle, deducting the cost therefrom to determine the taxable value
3. **UPON TERMINATION** of the 10-year special valuation period, the assessor must:
 - a. **REVALUE** the property without consideration for special valuation
 - b. **ENTER** the new value on the tax rolls
4. **IF THE TERMS OF THE AGREEMENT** are violated, **OR** the property ownership changes without indication that the new owner will sign an agreement to meet the program requirements for the duration of the special valuation period, **OR** the property is disqualified for special valuation, the assessor must:
 - a. **LEVY** the back taxes (which otherwise would have been due) plus interest and penalty:
 - Rehabilitation costs times the levy rate for the elapsed portion of the year,
 - Plus interest (from April 30) normally charged on delinquent tax bills

THE APPLICATION PROCESS

Applicant	· Submits application to assessor no later than 24 months after beginning date of rehab work
Assessor	· Reviews application for completeness · Verifies legal owner and legal description · Submits application to local review board within 10 working days
Local Review Board	· Reviews application and attachments · Determines approval or denial of application no later than December 31 of application year · If application is approved, notifies applicant, assessor, and State Advisory Council within ten days · Executes agreement with applicant · Returns application to assessor
Assessor	· Records agreement · Files agreement and application with county recording authority · Determines special valuation and enters

- Plus an additional 12% penalty.

(For additional information, see WAC 458-15-090)

THE TIME LAG

Due to the lag in property tax payments, special valuation status will precede, by one year, the reduction of taxes due on affected properties. Thus the reduced tax will apply until the year following the end of the 10-year special valuation period.

IMPORTANT DEADLINES

- Application for special valuation must be made no later than 24 months after the beginning date of the rehabilitation work.
- October 1 is the deadline for applications when special valuation is desired for the following year.

PHASED PROJECTS

Properties which are rehabilitated in phases may receive special valuation for each phase, provided that qualified rehabilitation expenditures for each phase exceed 25% of the assessed value of the property, exclusive of land value, at the time that phase began. Each phase is treated as though it were a separate project, and is subject to all requirements of the special valuation program.

Special Valuation: For the Local Review Board

It is helpful for the local review board to meet with an applicant for special valuation **before** the rehabilitation work begins, and to review their project to ensure that it complies with *The Washington State Advisory Council's Standards for Rehabilitation*, as well as any additional local standards. This preliminary meeting is mandatory in some communities, and is suggested as a first step in the special valuation process which may avoid conflicts later on.

RESPONSIBILITIES

1. UPON RECEIPT OF AN APPLICATION from the assessor, the local review board must:

- a. **SCHEDULE** a public meeting at which the application will be approved or denied
- b. **DETERMINE** eligibility of the property for special valuation based on the following criteria:
 - Is the property historic?
 - Is it included within a class of historic properties determined eligible for special valuation by the local government?
 - Will the rehabilitation work comply with the State Advisory Council's Standards by not adversely affecting those elements qualifying the property as historically significant?
- c. **REVIEW** the applicant's documentation of qualified rehabilitation expenditures to assure that they were at least 25% of the assessed value of the property, exclusive of land value, prior to rehabilitation

2. IF THE PROPERTY IS DETERMINED ELIGIBLE for special valuation, the local review board must:

- a. **PREPARE** and enter into an agreement (on behalf of the local government) with the applicant. The agreement must guarantee that certain minimum standards (listed below) were met during the 10-year period of special valuation
- b. **APPROVE** the application upon execution of the agreement with the applicant
- c. **TRANSMIT** copies of the application, agreement and certification statement (if applicable) to the assessor's office for recording
- d. **NOTIFY** the Washington State Advisory Council of the application approval
- e. **MONITOR** the property during the 10-year special valuation period to assure continued compliance with the requirements of the special valuation program

3. IF THE PROPERTY IS DETERMINED INELIGIBLE for special valuation, the local review board must:

- a. **ADVISE** the applicant of the reason(s) for denial
- b. **EXPLAIN** that the applicant may appeal the decision to Superior Court

4. IF AN APPROVED PROPERTY IS LATER

DISQUALIFIED, due to either the owner's failure to comply with the terms of the agreement, **OR** to a loss of historic value due to alterations, the local review board must **NOTIFY** the owner, the assessor and the Washington State Advisory Council of the disqualification.

MINIMUM STANDARDS FOR A SPECIAL VALUATION AGREEMENT

During the 10-year period of special valuation, the property owner shall:

- a. **MAINTAIN** the property in safe and sound condition and

THE APPLICATION PROCESS

Applicant	· Submits application to assessor no later than 24 months after beginning date of rehab work
Assessor	· Reviews application for completeness · Verifies legal owner and legal description · Submits application to local review board within 10 working days
Local Review Board	· Reviews application and attachments · Determines approval or denial of application no later than December 31 of application year · If application is approved, notifies applicant, assessor, and State Advisory Council within ten days · Executes agreement with applicant · Returns application to assessor
Assessor	· Records agreement · Files agreement and application with county recording authority

protect it from the elements, and repair deteriorated or broken exterior features, in compliance with *The Washington State Advisory Council's Standards for Rehabilitation*

- b. **OBTAIN** written consent of the local review board prior to making further improvements or alterations to the property
- c. **MAKE** the property accessible to the public once each year if it is not normally visible from a public right-of-way
- d. **OBTAIN** written consent of the local review board prior to demolishing the property
- e. **NOTIFY** the assessor within 30 days if the property becomes disqualified for special valuation, e.g. if the terms of the agreement are violated

IF THE PROPERTY IS SOLD

If an approved property is sold, and the new owner desires continuation for the special valuation, he must **SIGN** an agreement with the local review board ensuring that program requirements will be satisfied for the duration of the special valuation period.

IMPORTANT DEADLINES

- An application for special valuation must be approved or denied before December 31 of the year in which the application is made.
- Within 10 days of approving an application for special valuation, the local review board must notify the applicant and the assessor of their decision and must transmit copies of the application and its attachments, and the agreement, to the assessor's office.

PHASED PROJECTS

Properties which are rehabilitated in phases may receive special valuation for each phase, provided that qualified rehab expenditures for each phase exceed 25% of the assessed value of the property, exclusive of land value, at the time that phase began. Each phase is treated as though it were a separate project, and is subject to all requirements of the special valuation program.

Special Valuation: For the Local Government

The action of the local government is the first step in implementing the special valuation program in each jurisdiction, thus allowing its constituents the potential to realize substantial tax savings. Since passage of the law, approximately thirty-five local governments have implemented the special valuation program.

RESPONSIBILITIES

WHEN ESTABLISHING THE SPECIAL VALUATION PROGRAM for the jurisdiction, the local government must:

1. **IMPLEMENT** the special valuation law through ordinance or administrative rule
2. **IDENTIFY** one or more classes of historic properties in the community which are eligible for special valuation
3. **DESIGNATE** a local review board to review application, and approve or deny properties for special valuation
4. **APPOINT** members to the local review board

IMPORTANT CONSIDERATIONS

- Once the local government has identified a class of eligible historic properties, it may amend the criteria defining the class at any time. However, if the new criteria are more restrictive than the previous criteria, the new criteria may not take effect for a period of two years following October 1 of the year in which the change is made. Amendments to the criteria will not disqualify properties already subject to special valuation.
- The law permits multiple local governments within the same county to jointly designate, under an interlocal agreement, a single local review board to administrate the program.

THE APPLICATION PROCESS

Applicant	· Submits application to assessor no later than 24 months after beginning date of rehab work
Assessor	· Reviews application for completeness · Verifies legal owner and legal description · Submits application to local review board within 10 working days
Local Review Board	· Reviews application and attachments · Determines approval or denial of application no later than December 31 of application year · If application is approved, notifies applicant, assessor, and State Advisory Council within ten days · Executes agreement with applicant · Returns application to assessor
Assessor	· Records agreement · Files agreement and application with county recording authority · Determines special valuation and enters

Special Valuation: For the Applicant

Applications for special valuation will be reviewed, and approved or denied, by a local review board designated by the local government. The board will make their determination at a public meeting, during which the applicant may be present.

It is advisable (and in some communities it is mandatory) for the applicant to consult with the local review board before beginning the rehabilitation work, to ensure that the project will comply with the board's standards.

RESPONSIBILITIES

1. WHILE CONDUCTING THE REHABILITATION, the applicant must:

- a. **MONITOR** rehabilitation work to ensure that it conforms with *The Washington State Advisory Council's Standards for Rehabilitation*
- b. **MAINTAIN** accurate records of project costs, and dates of project work

2. WHEN APPLYING FOR SPECIAL VALUATION, the applicant must **FILE** an application for special valuation with the assessor's office (on the Department of Revenue form) no later than two years after beginning the rehabilitation project. The application must include as attachments:

- a. The legal description of the property
- b. Comprehensive exterior and interior photographs of the property before and after rehabilitation
- c. Architectural plans or other legible drawings depicting the completed project
- d. A notarized affidavit attesting to the actual cost of rehabilitation work
- e. A statement from (the appropriate local official) indicating that the property is a certified historic structure if it is located in an historic district

3. IF A PROJECT IS APPROVED, the applicant must:

- a. **SIGN** an agreement with the local review board guaranteeing that during the 10-year period of special valuation he or she shall:
 - **MAINTAIN** the property in safe and sound condition and protect it from the elements, and repair deteriorated or broken exterior features, in compliance with *The Washington State Advisory Council's Standards for Rehabilitation*
 - **OBTAIN** written consent of the local review board prior to making further improvements or alterations to the property
 - **MAKE** the property accessible to the public once each year if it is not normally visible from a public right-of-way
 - **OBTAIN** written consent of the local review board prior to demolishing the property
 - **NOTIFY** the assessor within 30 days if the property becomes disqualified for special valuation, e.g. if the terms of the agreement are violated
- b. **PAY** processing fees (and title search fees, if required) charged by the assessor's office

4. IF THE PROJECT IS DENIED, because the property is determined ineligible for special valuation, the applicant may **APPEAL** to the decision of the Local Review Board to Superior Court, or the County Board of Equalization.

THE APPLICATION PROCESS

Applicant	· Submits application to assessor no later than 24 months after beginning date of rehab work
Assessor	· Reviews application for completeness · Verifies legal owner and legal description · Submits application to local review board within 10 working days
Local Review Board	· Reviews application and attachments · Determines approval or denial of application no later than December 31 of application year · If application is approved, notifies applicant, assessor, and State Advisory Council within ten days · Executes agreement with applicant · Returns application to assessor
Assessor	· Records agreement · Files agreement and application with county recording authority · Determines special valuation and enters

5. IF THE PROJECT IS LATER DISQUALIFIED for special valuation, or in the event of any dispute, the applicant may **APPEAL** to the County Board of Equalization.

6. IF THE PROPERTY IS SOLD, and the new owner desires continuation of the special valuation, her or she must **SIGN** an agreement with the local review board ensuring that the program requirements will be satisfied for the duration of the special valuation period.

IMPORTANT DEADLINES

- Application for special valuation must be made no later than 24 months after the beginning date of the rehabilitation work.
- October 1 is the deadline for applications when special valuation is desired for the following year. NOTE: due to the lag in property tax payments, the tax reduction will appear one-year after special valuation designation, and it applies until the year following the end of the 10-year special valuation period.

PHASED PROJECTS

Properties which are rehabilitated in phases may receive special valuation for each phase, provided that qualified rehabilitation expenditures for each phase exceed 25% of the assessed value of the property, exclusive of land value, at the time that phase began. Each phase is treated as though it were a separate project, and is subject to all requirements of the special valuation program.