

The Honorable Barbara J. Rothstein

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UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON
AT SEATTLE

THE TULALIP TRIBES, and THE
CONSOLIDATED BOROUGH OF QUIL
CEDA VILLAGE,

Plaintiffs,

vs.

Washington State Department of Revenue
Director VIKKI SMITH, SNOHOMISH
COUNTY, Snohomish County Treasurer
KIRKE SIEVERS, and Snohomish County
Assessor CINDY PORTMANN,

Defendants.

No. 2:15-cv-00940-BJR

ANSWER OF DEFENDANTS
SNOHOMISH COUNTY, SIEVERS, AND
PORTMANN TO COMPLAINT FOR
DECLARATORY AND INJUNCTIVE
RELIEF

COME NOW Defendants Snohomish County, Snohomish County Treasurer Kirke Sievers, and Snohomish County Assessor Cindy Portmann (collectively, "Snohomish County") in answer to the Complaint of Plaintiffs the Tulalip Tribes ("Tulalip") and the Consolidated Borough of Quil Ceda Village ("Quil Ceda Village" or "the Village") (collectively, "Plaintiffs"). Snohomish County admits, denies, and alleges as follows:

I. ANSWER
INTRODUCTION

1 1. In answer to the allegations set forth in the first sentence of Paragraph 1 of
2 Plaintiffs' Complaint, Snohomish County admits that Plaintiffs have developed Tribally owned
3 trust lands within the Tulalip Reservation into a tribal municipality that generates economic
4 activity. Snohomish County lacks sufficient information to form a belief regarding the
5 remaining allegations in the first sentence of Paragraph 1 of Plaintiffs' Complaint and therefore
6 denies the same. Regarding the allegations that the Complaint seeks a declaratory judgment
7 and injunction enjoining the Defendants' imposition and enforcement of state and county sales
8 and use, business and occupation, and personal property taxes within the Village to the extent
9 of like taxes imposed by Tulalip or the Village, those averments describe the relief sought in
10 this suit and therefore require no response. Additionally, the Complaint speaks for itself.
11 Snohomish County denies that the Defendants' taxes currently preclude Plaintiffs from
12 imposing Tribal taxes. Snohomish County denies Plaintiffs are entitled to any relief, as set
13 forth in the Prayer for Relief herein. As to any and all remaining allegations of Paragraph 1,
14 Snohomish County denies the same unless expressly admitted.

15 2. In answer to the allegations set forth in Paragraph 2 of Plaintiffs' Complaint
16 regarding the federal statute codified at 25 U.S.C. § 415(b), the statute speaks for itself.
17 Regarding the allegation that the development of the Village was accomplished through the
18 implementation of the federal statute codified at 25 U.S.C. § 415(b), Snohomish County lacks
19 sufficient information to form a belief regarding the allegation and therefore denies the same.
20 Regarding the allegation that Congressional policies promote self-determination, self-
21 sufficiency, and economic development of the Tulalip Tribes, those averments make legal
22 conclusions rather than factual allegations and therefore require no response. Regarding the
23 allegation that the Plaintiffs, to the exclusion of Snohomish County, have planned, designed,
24 financed, constructed, and maintained the physical and governmental infrastructure that
25 supports activities within the Village, Snohomish County lacks sufficient information to form a
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1 belief regarding the allegations and therefore denies the same. Snohomish County denies the
2 allegation that the Plaintiffs, to the exclusion of Snohomish County, provide the day-to-day
3 government services upon which businesses within the Village, their employees, suppliers, and
4 patrons depend, and which enable those businesses to thrive. Regarding the allegations that
5 Plaintiffs, to the exclusion of Snohomish County, maintain authority to determine which
6 businesses may locate within the Village and select tenants to maximize the Village's appeal as
7 a retail and entertainment destination, Snohomish County lacks sufficient information to form a
8 belief regarding the allegations and therefore denies the same. Regarding the allegations that
9 the Plaintiffs, to the exclusion of Defendant Smith, have planned, designed, financed,
10 constructed, and maintained the physical and governmental infrastructure that supports
11 activities within the Village; maintain authority to determine which businesses may locate
12 within the Village and select tenants to maximize the Village's appeal as a premier retail and
13 entertainment destination; and provide the day-to-day government services upon which
14 businesses within the Village, their employees, suppliers, and patrons depend, and which
15 enable those businesses to thrive, Snohomish County lacks sufficient information to form a
16 belief regarding the allegations and therefore denies the same. As to any and all remaining
17 allegations of Paragraph 2, Snohomish County denies the same unless expressly admitted.

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19 3. In answer to the allegations set forth in Paragraph 3 of Plaintiffs' Complaint,
20 Snohomish County admits collecting thousands of dollars annually in personal property tax
21 revenues from Village businesses. Regarding the allegation that the taxes collected at the
22 Village unduly burden Plaintiff Tulalip and commerce within the Village and interfere with
23 Tulalip's achievement of self-determination, self-sufficiency, and economic goals, those
24 averments are legal conclusions and not factual allegations and therefore require no response.
25 Regarding the allegations that Defendants' taxes preclude Tulalip and the Village from
26 imposing and enforcing their own like Tribal taxes, those averments are legal conclusions and

1 not factual allegations and therefore require no response. To the extent that a response is
2 required, Snohomish County denies that any such taxes are collected to the exclusion of the
3 Plaintiffs. Regarding the allegation that the imposition of state and county taxes frustrates
4 federal statutory and regulatory provisions, those averments are legal conclusions and not
5 factual allegations and therefore require no response. Regarding the allegation that Defendant
6 Smith collects tens of millions of dollars annually in sales and use tax from Village businesses
7 and patrons, Snohomish County lacks sufficient information to form a belief regarding the
8 allegations and therefore denies the same. Snohomish County admits that it receives a portion
9 of sales and use tax collected by Defendant Smith. Snohomish County further admits that
10 Defendant Smith collects business and occupation taxes from the Village businesses.
11 Regarding the allegations that Tribal tax revenues would support the infrastructure and
12 government services essential to attract and retain commercial tenants and visitors, finance
13 further infrastructure and economic development activities within the Village, and support
14 essential government services for Tribal members and the Reservation community, Snohomish
15 County lacks sufficient information to form a belief regarding the allegations and therefore
16 denies the same. As to any and all remaining allegations of Paragraph 3, Snohomish County
17 denies the same unless expressly admitted.

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19 4. In answer to the allegations set forth in Paragraph 4 of Plaintiffs' Complaint,
20 those averments make legal conclusions rather than factual allegations and therefore require no
21 response. Additionally, the Complaint speaks for itself. As to any and all remaining allegations
22 of Paragraph 4, Snohomish County denies the same unless expressly admitted.

23 **JURISDICTION AND VENUE**

24 5. In answer to the allegations set forth in Paragraph 5 of Plaintiffs' Complaint that
25 this Court has jurisdiction over this action and that the Plaintiffs assert claims arising under the
26 Constitution and laws of the United States, those averments make legal conclusions rather than

1 factual allegations and therefore require no response. Regarding the allegations that Plaintiff
2 Tulalip maintains government-to-government relations with the United States and has a
3 governing body duly recognized by the United States Secretary of the Interior, Snohomish
4 County lacks sufficient information to form a belief regarding the allegations and therefore
5 denies the same. As to any and all remaining allegations of Paragraph 5, Snohomish County
6 denies the same, unless expressly admitted.

7 6. In answer to the allegations set forth in Paragraph 6 of Plaintiffs' Complaint,
8 Snohomish County admits that venue is proper in this Court. As to any and all remaining
9 allegations of Paragraph 6, Snohomish County denies the same, unless expressly admitted.

10 **PLAINTIFFS**

11 7. In answer to the allegations set forth in Paragraph 7 of Plaintiffs' Complaint,
12 Snohomish County admits that Plaintiff Tulalip is a federally-recognized Indian tribal
13 government organized pursuant to the Indian Reorganization Act of 1934, 24 U.S.C. § 476, and
14 recognized by the Secretary of the Interior. As to the allegation that Plaintiff Tulalip exercises
15 sovereign powers of self-governance and jurisdiction over the Tulalip Reservation, those
16 averments make legal conclusions rather than factual allegations and therefore require no
17 response. As to any and all remaining allegations of Paragraph 7, Snohomish County lacks
18 sufficient information to form a belief regarding the allegations and therefore denies the same.

19 8. In answer to the allegations set forth in Paragraph 8 of Plaintiffs' Complaint,
20 Snohomish County admits that the Village is a municipal corporation chartered under the laws
21 of the Tulalip Tribes. Snohomish County further admits that the Village is treated as a political
22 subdivision of a state for purposes of 26 U.S.C. § 7871. As to any and all remaining allegations
23 of Paragraph 8, Snohomish County lacks sufficient information to form a belief regarding the
24 allegations and therefore denies the same.

25 **DEFENDANTS**

1 9. In answer to the allegations set forth in Paragraph 9 of Plaintiffs' Complaint,
2 Snohomish County admits that Defendant Vikki Smith is the Director of the Washington State
3 Department of Revenue, is sued in her official capacity, and is charged with the administration
4 and enforcement of sales and use and business and occupation taxes. Snohomish County denies
5 that Defendant Vikki Smith is charged with the administration and enforcement of personal
6 property taxes. As to any and all remaining allegations of Paragraph 9, Snohomish County
7 denies the same unless expressly admitted.

8 10. In answer to the allegations set forth in Paragraph 10 of Plaintiffs' Complaint,
9 Snohomish County admits that it administers and enforces personal property taxes. Snohomish
10 County denies that it is a municipal government. Snohomish County is a political subdivision
11 of the State of Washington. Snohomish County further denies that it administers and enforces
12 sales and use and business and occupation taxes. As to any and all remaining allegations of
13 Paragraph 10, Snohomish County denies the same unless expressly admitted.

14 11. In answer to the allegations set forth in Paragraph 11 of Plaintiffs' Complaint,
15 Snohomish County admits that Kirke Sievers is the Snohomish County Treasurer, is sued in his
16 official capacity, and is charged with the administration and enforcement of personal property
17 taxes. Snohomish County denies that Defendant Sievers administers and enforces sales and use
18 and business and occupation taxes. As to any and all remaining allegations of Paragraph 11,
19 Snohomish County denies the same unless expressly admitted.

20 12. In answer to the allegations set forth in Paragraph 12 of Plaintiffs' Complaint,
21 Snohomish County admits that Cindy Portmann is the Snohomish County Assessor and is sued
22 in her official capacity. Snohomish County denies that Defendant Portmann enforces the taxes
23 at issue in this Complaint. Defendant Portmann assesses taxable value and calculates levy
24 rates. As to any and all remaining allegations of Paragraph 12, Snohomish County denies the
25 same unless expressly admitted.
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1 **THE TULALIP TRIBES' CREATION OF QUIL CEDA VILLAGE**

2 13. In answer to the allegations set forth in Paragraph 13 of Plaintiffs' Complaint,
3 Snohomish County admits that the Tulalip Tribes is the successor in interest to tribes and bands
4 signatory to the 1855 Treaty of Point Elliott, including the Snohomish, Snoqualmie, and
5 Skykomish. Snohomish County further admits, on information and belief, that the Tulalip
6 Reservation was established by the Treaty of Point Elliott and was subsequently enlarged by
7 the Executive Order of President Grant on December 23, 1873. As to the allegation that Tulalip
8 possesses inherent sovereign authority and rights of self-government over the Reservation,
9 including the powers to tax and undertake economic activities on the Reservation, those
10 averments make legal conclusions rather than factual allegations and therefore require no
11 response. As to any and all remaining allegations of Paragraph 13, Snohomish County denies
12 the same unless expressly admitted.

13 14. In answer to the allegations set forth in Paragraph 14 of Plaintiffs' Complaint,
14 Snohomish County admits, on information and belief, that Tulalip is governed by a seven-
15 member Tulalip Board of Directors. Regarding the allegations that the Board has broad
16 constitutional powers *inter alia*, the power to tax tribal members and non-members doing
17 business on the Reservation, the power to enact ordinances and resolutions, the power to
18 charter subordinate organizations for economic purposes, and the power to safeguard and
19 promote the peace, safety, morals, and general welfare of the Reservation, those averments are
20 legal conclusions rather than factual allegations and therefore do not require a response. As to
21 any and all remaining allegations of Paragraph 14, Snohomish County denies the same, unless
22 expressly admitted.

23 15. In answer to the allegations set forth in Paragraph 15 of Plaintiffs' Complaint,
24 Snohomish County lacks sufficient information to form a belief regarding the allegations and
25 therefore denies the same.
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1 16. In answer to the allegations set forth in Paragraph 16 of Plaintiffs' Complaint,
2 Snohomish County lacks sufficient information to form a belief regarding the allegations and
3 therefore denies the same.

4 17. In answer to the allegations set forth in Paragraph 17 of Plaintiffs' Complaint,
5 Snohomish County lacks sufficient information to form a belief regarding the allegations and
6 therefore denies the same.

7 18. In answer to the allegations set forth in Paragraph 18 of Plaintiffs' Complaint,
8 Tulalip Tribes Code Title 1 Chapter 1.25 speaks for itself and therefore does not require a
9 response. As to any and all remaining allegations of Paragraph 18, Snohomish County lacks
10 sufficient information to form a belief regarding the allegations and therefore denies the same.

11 19. In answer to the allegations set forth in Paragraph 19 of Plaintiffs' Complaint,
12 Snohomish County lacks sufficient information to form a belief regarding the allegations and
13 therefore denies the same.

14 20. In answer to the allegations set forth in Paragraph 20 of Plaintiffs' Complaint,
15 the allegations that the Board of Directors is authorized, *inter alia*, to exercise tax, police, and
16 eminent domain powers and to protect the public safety, health, and welfare within Village
17 boundaries are averments that contain legal conclusions rather than factual allegations and
18 therefore require no response. As to any and all remaining allegations of Paragraph 20, lacks
19 sufficient information to form a belief regarding the allegations and therefore denies the same.

20 21. In answer to the allegations set forth in Paragraph 21 of Plaintiffs' Complaint,
21 the allegation that the Village may impose property, sales, and business taxes is a legal
22 conclusion rather than a factual allegation and therefore requires no response. As to the
23 allegations regarding the Village Charter, those averments make legal conclusions rather than
24 factual allegations and therefore require no response. Additionally, the Village Charter speaks
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1 for itself. As to any and all remaining allegations in Paragraph 21, Snohomish County lacks
2 sufficient information to form a belief regarding the allegations and therefore denies the same.

3 **PLAINTIFFS' DEVELOPMENT OF INFRASTRUCTURE AT QUIL CEDA VILLAGE**

4 22. In answer to the allegations set forth in Paragraph 22 of Plaintiffs' Complaint,
5 Snohomish County lacks sufficient information to form a belief regarding the allegations and
6 therefore denies the same.

7 23. In answer to the allegations set forth in Paragraph 23 of Plaintiffs' Complaint,
8 Snohomish County admits that Plaintiffs have undertaken infrastructure development within
9 the Village to support economic development. Snohomish County lacks sufficient information
10 to form a belief regarding the cost and the involvement of the United States in said
11 infrastructure development within the Village and the extent to which said infrastructure
12 development supports municipal functions and therefore denies those allegations. As to any
13 and all remaining allegations set forth in Paragraph 23, Snohomish County lacks sufficient
14 information to form a belief regarding the allegations and therefore denies the same.

15 24. In answer to the allegations set forth in Paragraph 24 of Plaintiffs' Complaint,
16 Snohomish County lacks sufficient information to form a belief regarding the allegations and
17 therefore denies the same.

18 25. In answer to the allegations set forth in Paragraph 25 of Plaintiffs' Complaint,
19 Snohomish County lacks sufficient information to form a belief regarding the allegations and
20 therefore denies the same.

21 26. In answer to the allegations set forth in Paragraph 26 of Plaintiffs' Complaint,
22 Snohomish County lacks sufficient information to form a belief regarding the allegations and
23 therefore denies the same.
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1 27. In answer to the allegations set forth in Paragraph 27 of Plaintiffs' Complaint,
2 Snohomish County lacks sufficient information to form a belief regarding the allegations and
3 therefore denies the same.

4 28. In answer to the allegations set forth in Paragraph 28 of Plaintiffs' Complaint,
5 Snohomish County lacks sufficient information to form a belief regarding the allegations and
6 therefore denies the same.

7 29. In answer to the allegations set forth in Paragraph 29 of Plaintiffs' Complaint,
8 Snohomish County lacks sufficient information to form a belief regarding the allegations and
9 therefore denies the same.

10 30. In answer to the allegations set forth in Paragraph 30 of Plaintiffs' Complaint,
11 Snohomish County lacks sufficient information to form a belief regarding the allegations and
12 therefore denies the same.

13 **PLAINTIFFS' ECONOMIC DEVELOPMENT ACTIVITIES AT**
14 **QUIL CEDA VILLAGE**

15 31. In answer to the allegations set forth in Paragraph 31 of Plaintiffs' Complaint,
16 Snohomish County lacks sufficient information to form a belief regarding the allegations and
17 therefore denies the same.

18 32. In answer to the allegations set forth in Paragraph 32 of Plaintiffs' Complaint,
19 Snohomish County lacks sufficient information to form a belief regarding the allegations and
20 therefore denies the same.

21 33. In answer to the allegations set forth in Paragraph 33 of Plaintiffs' Complaint,
22 Snohomish County lacks sufficient information to form a belief regarding the allegations and
23 therefore denies the same.

24 34. In answer to the allegations set forth in Paragraph 34 of Plaintiffs' Complaint,
25 Snohomish County admits that in 2003 Plaintiff Tulalip opened a gaming facility located in the
26 center of the Village north of Home Depot and Wal-Mart. Snohomish County admits that

1 Plaintiff Tulalip owns and operates a Bingo Hall within the Village. As to any and all
2 remaining allegations in Paragraph 34, Snohomish County lacks sufficient information to form
3 a belief regarding the allegations and therefore denies the same.

4 35. In answer to the allegations set forth in Paragraph 35 of Plaintiffs' Complaint,
5 Snohomish County lacks sufficient information to form a belief regarding the allegations and
6 therefore denies the same.

7 36. In answer to the allegations set forth in Paragraph 36 of Plaintiffs' Complaint,
8 Snohomish County admits that Plaintiff Tulalip opened an amphitheater within the Village that
9 hosts entertainment acts. As to any and all remaining allegations set forth in Paragraph 36 of
10 Plaintiffs' Complaint, Snohomish County lacks sufficient information to form a belief
11 regarding the allegations and therefore denies the same.

12 37. In answer to the allegations set forth in Paragraph 37 of Plaintiffs' Complaint,
13 Snohomish County admits that Plaintiff Tulalip opened a hotel, resort, and spa adjacent to the
14 casino. As to any and all remaining allegations set forth in Paragraph 37, Snohomish County
15 lacks sufficient information to form a belief regarding the allegations and therefore denies the
16 same.

17 38. In answer to the allegations set forth in Paragraph 38 of Plaintiffs' Complaint,
18 Snohomish County admits that Plaintiff Tulalip entered a lease with Cabela's and that Plaintiff
19 Tulalip owns the building in which Cabela's conducts its operations. As to any and all
20 remaining allegations set forth in Paragraph 38, Snohomish County lacks sufficient
21 information to form a belief regarding the allegations and therefore denies the same.

22 39. In answer to the allegations set forth in Paragraph 39 of Plaintiffs' Complaint,
23 Snohomish County lacks sufficient information to form a belief regarding the allegations and
24 therefore denies the same.
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1 40. In answer to the allegations set forth in Paragraph 40 of Plaintiffs' Complaint,
2 Snohomish County lacks sufficient information to form a belief regarding the allegations and
3 therefore denies the same.

4 41. In answer to the allegations set forth in Paragraph 41 of Plaintiffs' Complaint,
5 Snohomish County admits that the Quil Ceda Administration Center is located within the
6 Village. As to any and all remaining allegations in Paragraph 41, Snohomish County lacks
7 sufficient information to form a belief regarding the allegations and therefore denies the same.

8 42. In answer to the allegations set forth in Paragraph 42 of Plaintiffs' Complaint,
9 Snohomish County lacks sufficient information to form a belief regarding the allegations and
10 therefore denies the same.

11 43. In answer to the allegations set forth in Paragraph 43 of Plaintiffs' Complaint,
12 Snohomish County lacks sufficient information to form a belief regarding the allegations and
13 therefore denies the same.

14 **GOVERNMENT SERVICES PROVIDED BY PLAINTIFFS AND**
15 **THE UNITED STATES AT QUIL CEDA VILLAGE**

16 44. In answer to the allegations set forth in Paragraph 44 of Plaintiffs' Complaint,
17 the Tulalip Leasing Code speaks for itself. Further, the allegations regarding the Tulalip
18 Leasing Code are averments that make legal conclusions rather than factual allegations and
19 therefore require no response. As to any and all remaining allegations in Paragraph 44,
20 Snohomish County lacks sufficient information to form a belief regarding the allegations and
21 therefore denies the same.

22 45. In answer to the allegations set forth in Paragraph 45 of Plaintiffs' Complaint,
23 Snohomish County admits that Plaintiffs regulate, permit, plan, and inspect economic activities
24 within the Village. As to any and all remaining allegations in Paragraph 45, Snohomish County
25 lacks sufficient information to form a belief regarding the allegations and therefore denies the
26 same.

1 46. In answer to the allegations set forth in Paragraph 46 of Plaintiffs' Complaint,
2 Snohomish County denies that Tulalip and the Village provide (or pay for on a fee-for-service
3 contract basis) virtually all day-to-day government services within the Village to Village
4 businesses and their employees, suppliers, and patrons. As to any and all remaining allegations
5 in Paragraph 46, Snohomish County lacks sufficient information to form a belief regarding the
6 allegations and therefore denies the same.

7 47. In answer to the allegations set forth in Paragraph 47 of Plaintiffs' Complaint,
8 Snohomish County admits that Tulalip Tribal police officers are recognized and authorized to
9 act as general authority Washington peace officers under State law within the exterior
10 boundaries of the Tulalip Reservation or as authorized under chapter 10.93 RCW, except to the
11 extent that Plaintiffs and Tulalip Tribal police officers have failed to comply with RCW
12 10.92.020. Snohomish County denies that Tulalip Tribal police officers are also cross-
13 deputized as County officers by the Snohomish County Sheriff. Tulalip Tribal police officers
14 do not receive a commission from the Snohomish County Sheriff. As to any and all remaining
15 allegations of Paragraph 47 of Plaintiffs' Complaint, Snohomish County lacks sufficient
16 information to form a belief regarding the allegations and therefore denies the same.

17 48. In answer to the allegations set forth in Paragraph 48 of Plaintiffs' Complaint,
18 Snohomish County lacks sufficient information to form a belief regarding the allegations and
19 therefore denies the same.

20 49. In answer to the allegations set forth in Paragraph 49 of Plaintiffs' Complaint,
21 Snohomish County admits that the United States provides regulatory and government services
22 generally, including services through Indian Health Services, the U.S. Environmental
23 Protection Agency, and the U.S. Army Corps of Engineers. As to any and all remaining
24 allegations in Paragraph 49, Snohomish County lacks sufficient information to form a belief
25 regarding the allegations and therefore denies the same.
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1 50. In answer to the allegations set forth in Paragraph 50 of Plaintiffs' Complaint,
2 the allegations are averments that make legal conclusions rather than factual allegations and
3 therefore require no response. Additionally, the federal regulations speak for themselves. As to
4 any and all remaining allegations in Paragraph 50, Snohomish County lacks sufficient
5 information to form a belief regarding the allegations and therefore denies the same.

6 51. In answer to the allegations set forth in Paragraph 51 of Plaintiffs' Complaint,
7 the Tulalip Tribal Code speaks for itself. As to any and all remaining allegations in Paragraph
8 51, Snohomish County lacks sufficient information to form a belief regarding the allegations
9 and therefore denies the same.

10 52. In answer to the allegations set forth in Paragraph 52 of Plaintiffs' Complaint,
11 Snohomish County lacks sufficient information to form a belief regarding the allegations and
12 therefore denies the same.

13 53. In answer to the allegations set forth in Paragraph 53 of Plaintiffs' Complaint,
14 Snohomish County denies the same.

15 **PLAINTIFFS' ACTIVE ROLE IN GENERATING ACTIVITIES OF VALUE**
16 **AT QUIL CEDA VILLAGE**

17 54. In answer to the allegations set forth in Paragraph 54 of Plaintiffs' Complaint,
18 Snohomish County admits that Plaintiffs have converted land within the Tulalip Reservation
19 into a regional retail and entertainment destination. As to any and all remaining allegations in
20 Paragraph 54 of Plaintiffs' Complaint, Snohomish County lacks sufficient information to form
21 a belief regarding the allegations and therefore denies the same.

22 55. In answer to the allegations set forth in Paragraph 55 of Plaintiffs' Complaint,
23 Snohomish County admits that economic activity within Quil Ceda Village has generated
24 annual sales activities and annual tax revenue. As to any and all remaining allegations in
25 Paragraph 55, Snohomish County lacks sufficient information to form a belief regarding the
26 allegations and therefore denies the same.

1 56. In answer to the allegations set forth in Paragraph 56 of Plaintiffs' Complaint,
2 Snohomish County lacks sufficient information to form a belief regarding the allegations and
3 therefore denies the same.

4 57. In answer to the allegations set forth in Paragraph 57 of Plaintiffs' Complaint,
5 Snohomish County lacks sufficient information to form a belief regarding the allegations and
6 therefore denies the same.

7 58. In answer to the allegations set forth in Paragraph 58 of Plaintiffs' Complaint,
8 Snohomish County lacks sufficient information to form a belief regarding the allegations and
9 therefore denies the same.

10 59. In answer to the allegations set forth in Paragraph 59 of Plaintiffs' Complaint,
11 Snohomish County lacks sufficient information to form a belief regarding the allegations and
12 therefore denies the same.

13 60. In answer to the allegations set forth in Paragraph 60 of Plaintiffs' Complaint,
14 Snohomish County lacks sufficient information to form a belief regarding the allegations and
15 therefore denies the same.

16 **FEDERAL INTERESTS IN THE TULALIP TRIBES' SELF-DETERMINATION,**
17 **SELF-SUFFICIENCY, AND ECONOMIC DEVELOPMENT**
18 **AT QUIL CEDA VILLAGE**

19 61. In answer to the allegations set forth in Paragraph 61 of Plaintiffs' Complaint,
20 Snohomish County admits that the Tulalip Reservation was created in support of an Indian
21 population. Snohomish County denies that the lands within the Village have never been subject
22 to County jurisdiction. As to any and all remaining allegations in Paragraph 61, Snohomish
23 County lacks sufficient information to form a belief regarding the allegations and therefore
24 denies the same.

25 62. In answer to the allegations set forth in Paragraph 62 of Plaintiffs' Complaint
26 regarding the United States' Indian policy over the past 40 years, those averments are legal

1 conclusions rather than factual allegations and therefore do not require a response. To the
2 extent the allegations require a response Snohomish County lacks sufficient information to
3 form a belief regarding the allegations and therefore denies the same. Regarding the allegation
4 that through 25 U.S.C. § 415(b) Congress authorized Tulalip to lease Tribal trust lands for
5 business, recreational, and other purposes in accordance with the terms of Tribal law approved
6 by the Secretary of the Interior, such averment is a legal conclusion and does not require a
7 response. Further, 25 U.S.C. § 415(b) and its legislative history speak for themselves. As to
8 any and all remaining allegations in Paragraph 62, Snohomish County lacks sufficient
9 information to form a belief regarding the allegations and therefore denies the same.

10 63. In answer to the allegations set forth in Paragraph 63 of Plaintiffs' Complaint,
11 the Indian Tribal Governmental Tax Status Act of 1982 speaks for itself. Regarding the
12 allegation that the Indian Tribal Governmental Tax Status Act of 1982 furthers the federal
13 policy of supporting Native American economic self-sufficiency, those averments are legal
14 conclusions rather than factual allegations and therefore do not require a response. Snohomish
15 County admits that by letter ruling dated November 14, 2001, the United States Internal
16 Revenue Service recognized and listed the Village as a political subdivision of the Tulalip
17 Tribes. Regarding the allegation that the Village is entitled to be treated as a state for certain
18 purposes under the Indian Tribal Governmental Tax Status Act, and under the Act has
19 authority to support infrastructure financing through the issuance of tax favored securities or
20 municipal bonds, those averments are legal conclusions rather than factual allegations and
21 therefore require no response. As to any and all remaining allegations in Paragraph 63,
22 Snohomish County lacks sufficient information to form a belief regarding the allegations and
23 therefore denies the same.
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1 64. In answer to the allegations set forth in Paragraph 64 of Plaintiffs' Complaint,
2 those averments make legal conclusions rather than factual allegations and therefore require no
3 response.

4 65. In answer to the allegations set forth in Paragraph 65 of Plaintiffs' Complaint,
5 those averments are legal conclusions rather than factual allegations and therefore require no
6 response. In addition, Plaintiffs' citation is incomplete, and 25 C.F.R. § 162.017 speaks for
7 itself.

8 66. In answer to the allegations set forth in Paragraph 66 of Plaintiffs' Complaint,
9 those averments are legal conclusions rather than factual allegations and therefore require no
10 response. The regulations speak for themselves and therefore require no response. As to any
11 and all remaining allegations in Paragraph 66 of Plaintiffs' Complaint, Snohomish County
12 denies the same unless expressly admitted.

13 67. In answer to the allegations set forth in Paragraph 67 of Plaintiffs' Complaint,
14 the Tulalip Leasing Code speaks for itself. As to any and all remaining allegations of
15 Paragraph 67, Snohomish County lacks sufficient information to form a belief regarding the
16 allegations and therefore denies the same.

17 68. In answer to the allegations set forth in Paragraph 68 of Plaintiffs' Complaint,
18 the Indian Self-Determination and Education Assistance Act speaks for itself. The Indian
19 Tribal Regulatory Reform and Business Development Act of 2000, the Indian Gaming
20 Regulatory Act, the Native American Business Development, Trade Promotion and Tourism
21 Act of 2000, and the Indian Tribal Justice Technical and Legal Assistance Act of 2000 each
22 speak for themselves. Snohomish County lacks sufficient information to form a belief
23 regarding whether every President since President Lyndon B. Johnson has embraced the policy
24 of self-determination manifested in federal law and policy and therefore denies the same. As to
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1 any and all remaining allegations in Paragraph 68 of Plaintiffs' Complaint, Snohomish County
2 denies the same unless expressly admitted.

3 69. In answer to the allegations set forth in Paragraph 69 of Plaintiffs' Complaint,
4 those averments are legal conclusions rather than factual allegations and therefore require no
5 response. As to any and all remaining allegations of Paragraph 69, Snohomish County lacks
6 sufficient information to form a belief regarding the allegations and therefore denies the same.

7 **DEFENDANTS' TAXATION OF ACTIVITIES AT QUIL CEDA VILLAGE**

8 70. In answer to the allegations set forth in Paragraph 70 of Plaintiffs' Complaint,
9 Snohomish County denies that pursuant to RCW Chapters 82.08, 82.12, and 82.14 it
10 administers and enforces sales and use tax on retail sales and services provided within Quil
11 Ceda Village. Defendant Smith administers and enforces all sales and use tax within the state.
12 Snohomish County admits that the state sales tax rate is 6.5% and the local sales tax rate is
13 2.1% in unincorporated Snohomish County, including the Village.

14 71. In answer to the allegations set forth in Paragraph 71 of Plaintiffs' Complaint,
15 Snohomish County denies that approximately \$9 million in local sales and use tax was remitted
16 to Snohomish County in 2013. As to any and all remaining allegations in Paragraph 71,
17 Snohomish County lacks sufficient information to form a belief regarding the allegations and
18 therefore denies the same.

19 72. In answer to the allegations set forth in Paragraph 72 of Plaintiffs' Complaint,
20 Snohomish County lacks sufficient information to form a belief regarding the allegations and
21 therefore denies the same. Snohomish County does not administer, enforce, collect, or receive
22 business and occupation tax revenues.

23 73. In answer to the allegations set forth in Paragraph 73 of Plaintiffs' Complaint,
24 Snohomish County lacks sufficient information to form a belief regarding the allegations and
25 therefore denies the same.
26

1 74. In answer to the allegations set forth in Paragraph 74 of Plaintiffs' Complaint,
2 Snohomish County admits that pursuant to Title 84 RCW, Defendant Snohomish County levies
3 personal property taxes, Defendant Cindy Portmann assesses taxable value and calculates levy
4 rates for personal property taxes, and Defendant Kirke Sievers enforces state and County
5 property taxes with respect to certain property within the boundaries of the Village, with
6 various exceptions. Snohomish County, on information and belief, admits that the state
7 property tax levy for 2013 was approximately \$2.43 per \$1000 assessed value. Snohomish
8 County denies that the County property tax levy for 2013 was approximately \$11.30 per
9 \$1,000 assessed value. As to any and all remaining allegations in Paragraph 74, Snohomish
10 County denies the same unless expressly admitted.

11 75. In answer to the allegations set forth in Paragraph 75 of Plaintiffs' Complaint,
12 Snohomish County denies that in 2013 Defendants collected approximately \$1 million in state
13 and county property taxes on personal property within the Village. Snohomish County further
14 denies that the County's share of personal property tax revenues was approximately \$823,000.
15 Snohomish County further denies that the County retained \$823,000 of personal property tax
16 revenues. As to any and all remaining allegations in Paragraph 75, Snohomish County lacks
17 sufficient information to form a belief regarding the allegations and therefore denies the same.

18 76. In answer to the allegations set forth in Paragraph 76 of Plaintiffs' Complaint,
19 Property Tax Advisory 1.1.2014 speaks for itself. As to any and all remaining allegations of
20 Paragraph 76, Snohomish County denies the same unless expressly admitted.

21 77. In answer to the allegations set forth in Paragraph 77 of Plaintiffs' Complaint,
22 Snohomish County admits that economic activity at Quil Ceda Village generated state and
23 local tax revenue in 2013. As to any and all remaining allegations in Paragraph 77, Snohomish
24 County lacks sufficient information to form a belief regarding the allegations and therefore
25 denies the same.
26

1 78. In answer to the allegations set forth in Paragraph 78 of Plaintiffs' Complaint,
2 Snohomish County admits that Defendant Snohomish County and Defendant Kirke Sievers
3 administer and enforce personal property taxes on an ongoing basis. Defendant Portmann
4 assesses taxable value and calculates levy rates. Snohomish County further admits that
5 Defendant Smith administers and enforces sales and use and business and occupation tax on an
6 ongoing basis. As to any and all remaining allegations in Paragraph 78 of Plaintiffs'
7 Complaint, Snohomish County lacks sufficient information to form a belief regarding the
8 allegations and therefore denies the same.

9 79. In answer to the allegations set forth in Paragraph 79 of Plaintiffs' Complaint,
10 Snohomish County lacks sufficient information to form a belief regarding the allegations and
11 therefore denies the same.

12 80. In answer to the allegations set forth in Paragraph 80 of Plaintiffs' Complaint,
13 Snohomish County denies the same.

14 81. In answer to the allegations set forth in Paragraph 81 of Plaintiffs' Complaint,
15 Snohomish County admits that it is prohibited by the State Constitution and statute from
16 entering into any agreement with respect to remittance of sales and use tax. As to any and all
17 remaining allegations in Paragraph 81, Snohomish County denies the same unless expressly
18 admitted.

19 82. In answer to the allegations set forth in Paragraph 82 of Plaintiffs' Complaint,
20 Snohomish County admits that Plaintiff Tulalip has a strong government to government
21 relationship with the County and cooperates with the County in many ways. Snohomish
22 County is prohibited by State Constitution and statute to enter into any agreement with respect
23 to remittance of sales and use tax. Snohomish County denies that cooperative agreements exist
24 between the County and Tulalip concerning state taxation of cigarette and motor vehicle fuel.
25
26

1 As to any and all remaining allegations in Paragraph 82, Snohomish County lacks sufficient
2 information to form a belief regarding the allegations and therefore denies the same.

3 **DEFENDANTS' ACTIONS UNDULY BURDEN AND IRREPARABLY INJURE**
4 **PLAINTIFFS AND PREVENT PLAINTIFFS FROM IMPOSING TRIBAL TAXES ON**
5 **ECONOMIC ACTIVITIES WITHIN THE VILLAGE**

6 83. In answer to the allegations set forth in Paragraph 83 of Plaintiffs' Complaint,
7 Snohomish County denies that Plaintiffs have been and remain responsible for the provision of
8 essential government services and regulation within the Village to businesses, their employees,
9 suppliers, and patrons. Snohomish County further denies that Plaintiffs' governmental
10 activities have left Snohomish County with few if any duties or responsibilities within the
11 Village. As to any and all remaining allegations in Paragraph 83, Snohomish County lacks
12 sufficient information to form a belief regarding the allegations and therefore denies the same.

13 84. In answer to the allegations set forth in Paragraph 84 of Plaintiffs' Complaint,
14 Snohomish County lacks sufficient information to form a belief regarding the allegations and
15 therefore denies the same.

16 85. In answer to the allegations set forth in Paragraph 85 of Plaintiffs' Complaint,
17 Snohomish County lacks sufficient information to form a belief regarding whether the Village
18 enacted a tax code in order to raise revenues to support infrastructure and government services,
19 and to support further economic development within the Village. Regarding the allegation
20 regarding the Municipal Tax Code, the Municipal Tax Code speaks for itself, and no response
21 is required. As to any and all remaining allegations in Paragraph 85, Snohomish County lacks
22 sufficient information to form a belief regarding the allegations and therefore denies the same.

23 86. In answer to the allegations set forth in Paragraph 86 of Plaintiffs' Complaint,
24 those averments make legal conclusions rather than factual allegations and therefore require no
25 response. To the extent that there are factual allegations that require a response, Snohomish
26 County denies the same.

1 87. In answer to the allegations set forth in Paragraph 87 of Plaintiffs' Complaint,
2 Snohomish County denies that the imposition of Tribal taxes on top of Defendant's taxes
3 would constitute double taxation. Regarding the allegations concerning the Village Charter, the
4 Village Charter speaks for itself, and no response is required. As to any and all remaining
5 allegations in Paragraph 87, Snohomish County lacks sufficient information to form a belief
6 regarding the allegations and therefore denies the same.

7 88. In answer to the allegations set forth in Paragraph 88 of Plaintiffs' Complaint,
8 Snohomish County denies the same.

9 89. In answer to the allegations set forth in Paragraph 89 of Plaintiffs' Complaint,
10 Snohomish County lacks sufficient information to form a belief regarding the allegations and
11 therefore denies the same.

12 90. In answer to the allegations set forth in Paragraph 90 of Plaintiffs' Complaint,
13 Snohomish County lacks sufficient information to form a belief regarding the allegations and
14 therefore denies the same.

15 91. In answer to the allegations set forth in Paragraph 91 of Plaintiffs' Complaint,
16 Snohomish County lacks sufficient information to form a belief regarding the allegations and
17 therefore denies the same.

18 92. In answer to the allegations set forth in Paragraph 92 of Plaintiffs' Complaint,
19 those averments are legal conclusions rather than factual allegations and therefore do not
20 require a response. To the extent that a response is required, Snohomish County denies the
21 same, unless expressly admitted.

22 93. In answer to the allegations set forth in Paragraph 93 of Plaintiffs' Complaint,
23 those averments are legal conclusions rather than factual allegations and therefore do not
24 require a response. To the extent that a response is required, Snohomish County denies the
25 same, unless expressly admitted.
26

COUNT I

1
2 94. In answer to the allegations set forth in Paragraph 94 of Plaintiffs' Complaint,
3 those averments are legal conclusions rather than factual allegations and therefore do not
4 require a response. To the extent that a response is required, Snohomish County denies the
5 same. As to any and all remaining allegations of Paragraph 94, Snohomish County denies the
6 same.

7 95. In answer to the allegations set forth in Paragraph 95 of Plaintiffs' Complaint,
8 those averments are legal conclusions rather than factual allegations and therefore do not
9 require a response. To the extent that a response is required, Snohomish County denies the
10 same. As to any and all remaining allegations of Paragraph 95, Snohomish County denies the
11 same.

12 96. In answer to the allegations set forth in Paragraph 96 of Plaintiffs' Complaint,
13 Snohomish County lacks sufficient information to form a belief regarding whether economic
14 activities within the Village would be significantly reduced or eliminated if the County's, the
15 State's and Plaintiffs' taxes were enforced and therefore denies the same. As to any and all
16 remaining allegations in Paragraph 96, Snohomish County lacks sufficient information to form
17 a belief regarding the allegations and therefore denies the same.

18 97. In answer to the allegations set forth in Paragraph 97 of Plaintiffs' Complaint,
19 those averments are legal conclusions rather than factual allegations and therefore require no
20 response. To the extent that a response is required, Snohomish County denies the same. As to
21 any and all remaining allegations of Paragraph 97, Snohomish County denies the same, unless
22 expressly admitted
23

24 98. In answer to the allegations set forth in Paragraph 98 of Plaintiffs' Complaint,
25 those averments are legal conclusions rather than factual allegations and therefore require no
26

1 response. To the extent that a response is required, Snohomish County denies the same. As to
2 any and all remaining allegations of Paragraph 98, Snohomish County denies the same.

3 99. In answer to the allegations set forth in Paragraph 99 of Plaintiffs' Complaint,
4 those averments are legal conclusions rather than factual allegations and therefore require no
5 response. To the extent that a response is required, Snohomish County denies the same. As to
6 any and all remaining allegations of Paragraph 99, Snohomish County denies the same.

7 **COUNT II**

8 100. In answer to the allegations set forth in Paragraph 100 of Plaintiffs' Complaint,
9 those averments are legal conclusions rather than factual allegations and therefore require no
10 response. To the extent that a response is required, Snohomish County denies the same.

11 101. In answer to the allegations set forth in Paragraph 101 of Plaintiffs' Complaint,
12 Snohomish County denies that Plaintiffs, in conjunction with the United States, have assumed
13 comprehensive control over all governmental activities in the Village, which leaves no room
14 for the imposition of additional burdens by Defendants. Regarding the allegations relating to
15 25 U.S.C. § 415(b), those averments are legal conclusions rather than factual allegations and
16 therefore require no response. To the extent that a response is required, Snohomish County
17 denies the same. As to any and all remaining allegations in Paragraph 101, Snohomish County
18 lacks sufficient information to form a belief regarding the allegations and therefore denies the
19 same.

20 102. In answer to the allegations set forth in Paragraph 102 of Plaintiffs' Complaint,
21 the allegation regarding reservation value is a legal conclusion rather than a factual allegation
22 and therefore requires no response. To the extent that a response is required, Snohomish
23 County denies the same. As to any and all remaining allegations in Paragraph 102, Snohomish
24 County lacks sufficient information to form a belief regarding the allegations and therefore
25 denies the same.
26

1 103. In answer to the allegations set forth in Paragraph 103 of Plaintiffs' Complaint,
2 the Tax Status Act and other statutes each speak for themselves. Regarding the allegation that
3 the United States has an interest in the self-determination, self-sufficiency, and economic
4 development of the Tulalip Tribes and Quil Ceda Village, those averments are legal
5 conclusions rather than factual allegations and therefore do not require a response. As to any
6 and all remaining allegations in Paragraph 103, Snohomish County lacks sufficient information
7 to form a belief regarding the allegations and therefore denies the same.

8 104. In answer to the allegations set forth in Paragraph 104 of Plaintiffs' Complaint,
9 Snohomish County lacks sufficient information to form a belief regarding the allegations and
10 therefore denies the same.

11 105. In answer to the allegations set forth in Paragraph 105 of Plaintiffs' Complaint,
12 the allegation that lands held in trust by the United States for the benefit of an Indian tribe or its
13 members are not subject to state or local taxation is a legal conclusion not a factual allegation
14 and therefore does not require a response. 25 C.F.R. §162.017 speaks for itself. As to any and
15 all remaining allegations in Paragraph 105, Snohomish County denies the same.

16 106. In answer to the allegations set forth in Paragraph 106 of Plaintiffs' Complaint,
17 Snohomish County denies that the County has made few if any contributions to the
18 infrastructure or economic development of the Village. Snohomish County further denies the
19 allegation that the County provides few if any day-to-day services within the Village to Village
20 businesses, their employees, suppliers, and patrons. Snohomish County further denies the
21 allegation that the County uses few if any of the tax revenues generated at the Village to
22 support services or activities there. Snohomish County further denies the allegation that the
23 County has a weak interest in taxing at Quil Ceda Village. As to any and all remaining
24 allegations set forth in Paragraph 106, Snohomish County lacks sufficient information to form
25 a belief regarding the allegations and therefore denies the same.
26

1 111. In answer to the allegations set forth in Paragraph 111 of Plaintiffs' Complaint,
2 those averments are legal conclusions rather than factual allegations and therefore require no
3 response. To the extent that a response is required, Snohomish County denies the same.

4 112. In answer to the allegations set forth in Paragraph 112 of Plaintiffs' Complaint,
5 those averments are legal conclusions rather than factual allegations and therefore require no
6 response. To the extent that a response is required, Snohomish County denies the same.

7 113. In answer to the allegations set forth in Paragraph 113 of Plaintiffs' Complaint
8 that Snohomish County's taxation of activities at Quil Ceda Village burdens and interferes with
9 Tulalip's ability to exercise its sovereign taxation authority and deprives Tulalip and the
10 Village of the opportunity to raise tax revenues to support infrastructure and essential
11 government services, and to ensure the health, safety, and welfare of its members, and those
12 visiting the Village are legal conclusions rather than factual allegations and therefore do not
13 require a response. To the extent a response is required, Snohomish County denies the same.
14 As to any and all remaining allegations set forth in Paragraph 113, Snohomish County lacks
15 sufficient information to form a belief regarding the allegations and therefore denies the same.

16 114. In answer to the allegations set forth in Paragraph 114 of Plaintiffs' Complaint,
17 those averments are legal conclusions rather than factual allegations and therefore do not
18 require a response. To the extent a response is required, Snohomish County denies the same.

19 **PRAYER FOR RELIEF**

20 115. In answer to Plaintiffs' request for relief set forth at Paragraph 115 of Plaintiffs'
21 Complaint, and any allegations contained therein, Snohomish County denies the allegations
22 and denies that Plaintiffs' request for relief should be granted. As to any and all allegations in
23 Plaintiffs' Complaint not expressly admitted or denied, Snohomish County denies the same.

24 116. In answer to Plaintiffs' request for relief set forth at Paragraph 116 of Plaintiffs'
25 Complaint, and any allegations contained therein, Snohomish County denies the allegations
26

1 and denies that Plaintiffs' request for relief should be granted. As to any and all allegations in
2 Plaintiffs' Complaint not expressly admitted or denied, Snohomish County denies the same.

3 117. In answer to Plaintiffs' request for relief set forth at Paragraph 117 of Plaintiffs'
4 Complaint, and any allegations contained therein, Snohomish County denies the allegations
5 and denies that Plaintiffs' request for relief should be granted. As to any and all allegations in
6 Plaintiffs' Complaint not expressly admitted or denied, Snohomish County denies the same.

7 118. In answer to Plaintiffs' request for relief set forth at Paragraph 118 of Plaintiffs'
8 Complaint, and any allegations contained therein, Snohomish County denies the allegations
9 and denies that Plaintiffs' request for relief should be granted. As to any and all allegations in
10 Plaintiffs' Complaint not expressly admitted or denied, Snohomish County denies the same.

11 119. In answer to Plaintiffs' request for relief set forth at Paragraph 119 of Plaintiffs'
12 Complaint, and any allegations contained therein, Snohomish County denies the allegations
13 and denies that Plaintiffs' request for relief should be granted. As to any and all allegations in
14 Plaintiffs' Complaint not expressly admitted or denied, Snohomish County denies the same.

15 **II. AFFIRMATIVE DEFENSES**

16 WHEREFORE, having fully answered Plaintiffs' Complaint, Snohomish County
17 asserts that discovery and investigation may reveal that any one or more of the following
18 affirmative defenses should be available to them in this matter. Snohomish County therefore
19 asserts the following affirmative defenses in order to preserve the right to assert them. If the
20 facts warrant, Snohomish County may withdraw any of these affirmative defenses as may be
21 appropriate. Further, Snohomish County reserves the right to amend this Answer to assert
22 additional defenses, cross claims, counterclaims, or other defenses. By way of further answer
23 and affirmative defenses, Snohomish County alleges:

24 1. Plaintiffs fail to state a claim against Snohomish County upon which relief may
25 be granted;
26

1 2. Plaintiffs have failed to join necessary and/or indispensable parties, including
2 other governmental entities with interests in the taxes at issue in this case;

3 3. Plaintiffs fail to allege facts which give rise to an actual controversy because
4 Plaintiffs' alleged harm or legal injury is speculative; and

5 4. Plaintiffs fail to allege facts which give rise to an actual controversy because
6 Plaintiffs' claims are not ripe for determination.

7 **III. PRAYER FOR RELIEF**

8 WHEREFORE, Snohomish County prays for the following relief:

9 1. That Plaintiffs' Complaint be dismissed with prejudice;

10 2. That Snohomish County be allowed its statutory and reasonable attorney's fees
11 and costs;

12 3. That the Court awards Snohomish County such other and further relief as the
13 Court deems just and proper.

14 DATED this 14th day of August, 2015.

15
16 MARK K. ROE
Snohomish County Prosecuting Attorney

17
18 By: /s/ Rebecca E. Wendling
REBECCA E. WENDLING, WSBA#35887

19 By: /s/ Rebecca J. Guadamud
REBECCA J. GUADAMUD, WSBA#39718

20 By: /s/ Christina L. Richmond
21 CHRISTINA L. RICHMOND, WSBA#39731
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26 Email: Christina.Richmond@snoco.org

CERTIFICATE OF SERVICE

I hereby certify that on August 14, 2015, I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system which will send notification of such filing to all counsel of record at the following:

1. Jane Garrett Steadman at jsteadman@kanjikatzen.com
2. Lisa M. Koop at lkoop@tulaliptribes-nsn.gov
3. Michael E. Taylor at Michael_t763@yahoo.com
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5. Cory J. Albright at calbright@kanjikatzen.com
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7. David M. Hankins at david.hankins@atg.wa.gov
8. Joshua Weissman at JoshuaW@agt.wa.gov
9. Daron Carreiro at daron.carreiro@usdog.gov

and I hereby certify that I have mailed by United States Postal Service the document to the following non CM/ECF participants: N/A

By: /s/ Kathleen Murray
 KATHLEEN MURRAY
 Legal Assistant
 Email: kmurray@co.snohomish.wa.us