

On Jun 8, 2017, at 3:45 PM, Bill Coons <coonsb@co.wahkiakum.wa.us> wrote:

Mr. Baccellieri,

I am writing to correct your perception that I somehow "cheated" you and Mr. O'Megna by over-valuing the property located at 228 S. Welcome Slough Rd. that you acquired as Welcome Slough, LLC on 1/17/2014. I have attached fifteen pages of scanned documents. Pages 1 through 5 are in the pdf file attached named "228 S Welcome A", pages 6 to 10 are in "228 S Welcome B", and pages 11 to 15 are in "228 S Welcome C". Page numbers are circled at the bottom of each page as scanned. I will send 2 additional emails so that the attachments do not exceed your email size limit.

I'd like to begin with the 2010 valuation (which was before I took office). Pages 1 through 4 show details of the value of \$22,000 placed on the mobile home and \$209,800 placed on the land. Page 5 shows the 2010 value as entered into the software used to value property and calculate taxes which is also known as PACS.

Page 6 shows that for 2011 through 2013 the value of the mobile home was removed. The remaining improvement value of \$2,400 is for the Ramp and Float Dock as shown on page 3. The Land value was reduced to \$163,300.

In 2014 you purchased the property for \$120,000. And in 2014 I inspected Puget Island. I also began annual revaluation of all property in the county as required by the legislature. Pages 14 and 15 show your and the Olsen's responses to my Property Sale Questionnaire. Land value was determined to be \$120,300 as shown on page 11. I am required to value all New Construction in the County as of 7/31 of each year. I inspected your property on 8/8/2014 and determined that your building was 20% complete as shown on pages 7 to 10. I valued your new building and other improvements at \$119,600 if 100% complete, so I added 80% depreciation to arrive at the value of \$23,900 for 20% complete.

Thus your 2014 value, as shown on page 11, was \$23,900 for improvements and \$120,300 for land. You evidently felt that I must have left the mobile home value on your property and therefore "cheated" you. This is completely untrue.

Page 12 shows your improvement value increasing to \$119,600 in 2015 as I determined that your building was 100% complete. The land value increased slightly to \$125,400.

Page 13 shows your 2016 improvement value increasing to \$144,700 due to our determination that improvement values on the island increased by 21%. Your land value dropped slightly to \$125,100.

I have valued your property correctly and lawfully. I would appreciate it if you would refrain from slandering me by asserting that I cheated you.

Sincerely,

Bill Coons

Wahkiakum County Assessor

P.O. Box 145

Cathlamet, WA 98612

Office: 360-795-3791

Fax: 360-795-0540

Cell: 360-957-6918

<228 S Welcome A.pdf>

<228 S Welcome 2014 Tax.pdf>

From: Michael Baccellieri [mailto:michaelbaccellieri@gmail.com]

Sent: Thursday, June 08, 2017 4:31 PM

To: Bill Coons

Subject: Re: Valuation history of 228 S. Welcome Slough, email 1 of 3

Bill,

I'm sure the time taken putting this together took you a bit.

The key to this whole thing is about overreach and a double standard. When a piece of real estate was a compromised as 228 S Welcome Slough and was purchased for the I believe was and over fair price of \$120,000 and we are taxed at over \$160,000 out of the shoot, it gives pause. You can justify your math Bill but when a bit of time passes and adjusted value would be ascertained. So rather than being treated like a valued tax payer we feel (and many others in this community) we are just a source for maximum revenue!

As for a double standard: We as tax payers and givers in this community follow the rules! When I or we build we don't try to skirt the rules. When the community see a house not a storage unit being built approx 15-20, from our Welcome Slough with a foundation. It may be a pass thru foundation but a foundation non the less. Then this storage unit has a stove pipe, porches, insulated window and for all intents there will most likely be plumbing before to long. This is a double standard. Your cell phone is a double standard. These double standards are just one of the reasons most folks despise elected officials. What you are dabbling in Bill is called over reach and one day it will come home to roost.

With kind regards,

Michael

Sent from my iPhone

**On 6/8/17 Mr. Baccellieri came in to my office. He became verbally abusive, he screamed at me. I tried various ways to de-escalate including appealing to our shared Christianity by saying "We are both children of God."**

**When all else failed, I moved closer to him so that he could scream into my face. After continuing his tirade for a while, he pushed me away with both hands. I wrote the following email to him the next day.**

On Jun 9, 2017, at 3:21 PM, Bill Coons <coonsb@co.wahkiakum.wa.us> wrote:

Michael,

I appreciate your reply and wish to again correct your assertion of “overreach” in regard to your taxable value.

You purchased your property on 1/17/2014. You began construction in 2014. The taxable value for 2015 taxes based upon 2014 values was \$144,200. This consisted of \$23,900 for the 20% completed building plus dock and ramp, and \$120,300 for the land/utilities. Please help me understand how you were “taxed at over \$160,000 out of the shoot”.

I think that I know what you are talking about. Since you purchased on 1/17/2014 the tax roll was frozen while the Treasurer prepared tax statements for taxes payable in 2014. Keep in mind that values are set in January of the year before taxes are paid. Thus the taxable value for 2014 taxes was set as of 1/1/2013 at \$160,300. The first statement (attached) went to the Olsens. Why? Because that is who owned the property when the tax roll was frozen. After that first statement went out, we processed your purchase and a 2014 statement went to you (attached).

So yes you paid taxes in 2014 based upon the value on 1/1/2013, long before you paid \$120,000 for the property. There is no way that I or any Assessor could change 2014 taxable values in January of 2014. Those values were set and the tax roll was frozen. Didn't you check the Assessed Value before you purchased the property? I remember Jim thought that you got a good deal.

Your opinions about my personal life are what they are and I won't attempt to debate you. I enjoy serving the people of Wahkiakum County as Assessor. **I have never had an interaction with anyone like I had with you yesterday. I hope never to repeat it.** I really would like to understand the cause of your anger toward me and your email helps in that regard. I think that I have figured out why you continue to assert that you were “taxed at over \$160,000”. I guess you are free to be angry when things don't work exactly as you wish.

Thanks and best regards,

Bill Coons

Wahkiakum County Assessor  
P.O. Box 145  
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From: Michael Baccellieri <michaelbaccellieri@gmail.com>

Sent: Friday, June 09, 2017 6:54 PM

To: Bill Coons

Subject:Re: Valuation history of 228 S. Welcome Slough, email 1 of 3

Bill,

Thanks for the understanding. It would have helped to go thru what you just did in this last email when Jim approached you the first time rather than referring to California! This email helps a lot. Thank you!

As far as my anger toward you? You are 110% the opposite of me! You are a fat obese opportunist that cheats! Your actions and storage unit says it all.

I have been self employed all my adult life and have been contributing to every community I belong too. Jobs, retirement, healthcare, carpentry skills and when the economy turned to crap I took a 66% cut in pay so not to cut salaries or lay off my team! I've been married to the same great gal for over 43 years.

You Bill have no discipline! For God sake Bill have you looked at yourself??? You look like a human hippo! Try to push yourself away from the table, just because your feeding from the public trough, you don't have to act and look like it.

As far as being a child of God? Try acting like one or are thinking of become a TV preacher

Angry because I don't get my way?

No, life is full of disappointments. I'm in my mid 60's, I've had my share of not getting my way. But looking at the physical you and listen to the stuff that comes out of your mouth is a disappoint that I'm paying for.

Best,

Michael

Sent from my iPhone