

the Courthouse Journal

W A C O U N T I E S . O R G

June 26, 2008
Issue No. 17

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*Washington Association of County Officials
Washington State Association of Counties*

Sales Tax Streamlining to Begin

Starting July 1, Washington State will fully implement the Streamlined Sales Tax Agreement. This means that Washington will change from an origin-based system for local retail sales tax to a destination-based system. Currently, Washington retailers collect local sales tax based on the jurisdiction from which a product is shipped or delivered - "origin-based sourcing." On July 1, 2008, retailers will need to collect based on the destination of the shipment or delivery - "destination-based sourcing."

Destination-based sales tax will apply only to businesses that ship or deliver the goods they sell to locations within Washington. Under the new rules, if a retailer delivers or ships merchandise to a buyer in Washington State, the sales tax is collected based on the rate at the location where the buyer receives or takes possession of the merchandise. There is no change for deliveries outside the state or over-the-counter sales where customers take home goods from the store location. There is also no change to the way retail services are sourced, as well as sales of motor vehicles, trailers, semi-trailers, aircraft, watercraft, modular homes, and manufactured and mobile homes.

Due to the change in the way sales tax is sourced, counties will see changes in their local sales tax collections. Because of the delay between the time retailers remit the tax to the Department of Revenue (DOR) and the time DOR remits to local jurisdictions, the effect of change in sourcing will not be evident until you receive your local tax distribution at the end of September. It is also important to note that it will take time for retailers to adjust to the new sourcing rules. Based on the experience of other states that implemented this change, it takes more than six months for the majority of retailers to change their reporting. Consequently, *expect your local sales tax collections to be unpredictable from month to month for the near future.*

Counties that experience net losses from sourcing will be mitigated. The first mitigation payments will be distributed on December 31, 2008. They will cover net losses for July, August, and September of 2008. Thereafter, mitigation payments will be made quarterly for the previous quarter's net loss.

The Department of Revenue has created a web page for local government that includes information on sales tax streamlining, mitigation, and a variety of other topics of interest to local governments. The web page can be accessed at:

<http://dor.wa.gov/content/doingbusiness/localgovernment.aspx>.

Want to post a job announcement on our website ?

Visit <http://wacounties.org/>

And click on the job pages for format & submission details.

The Courthouse Journal

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and the **Washington State Association of Counties**

(WSAC) wacounties.org/wsac

We welcome your suggestions and contributions. The weekly / bi-weekly deadline is noon Wednesdays. Direct inquiries and correspondence to - *The Courthouse Journal*, 206 Tenth Av SE, Olympia, WA 98501

WACO - (360) 753-7319 / Fax (360) 664-2812

Debbie Wilke, Executive Director

Christina Bridston, Deputy Director

Robin Chase, Financial Operations Manager

Bob Carlton, Research Associate

Kathleen Houts, Administrative Assistant

WSAC - (360) 753-1886 / Fax (360) 753-2842

Eric Johnson, Executive Director

Policy

Rashi Gupta, Policy Director

Julie Murray, Policy Director

Jeff Killip, WSALPHO Managing Director

Brad Banks, Policy Analyst

Operations – Finance & Technology

Trina Bannister, Finance Director

Barbara Warden, Finance Specialist

Justin Kerrihard, Technology Manager

Operations – Member Services

Michelle Zahrly, Communications/Member Services Director

Ginni Peppert, Member Services Coordinator/Event Planner

Beth Dubey, Member Services Assistant

Program Contractors

Neil Aaland, Columbia River Program Manager

Tom Robinson, Timber Program Manager

Tonia Sugarman, County Training Institute (CPO) and L&I Retro Project Manager

Joint District Meeting Wrap-Up

WSAC Members and County Engineers from nearly all of Washington's 39 Counties were represented last week at the 2008 Joint District Meeting in Kitsap County. The setting was Bremerton's revitalized waterfront and new conference center, with a welcome from City of Bremerton Mayor Carey Bozeman.

Policy discussions dominated the agendas for both the Eastern District and Western District. Current and emerging issues included dealing with medical waste in our water, Counties' farmland preservation challenges and efforts, funding strategies, and wildlife management. Eastern District President Keith Goehner, Chelan County, and Western District President, John Koster, Snohomish County, both presided over County fiscal health round table discussions in their District meetings.

Outside presenters brought thought-provoking insights into several topics, namely the state's new Top-Two Primary rules and their implications, and County fiscal health. WSAC extends its appreciation all of our presenters, including: Secretary of State Sam Reed, Representative Jim McIntire, Thurston County Auditor Kim Wyman, Scott Merriman, Paul Berendt, Jack Hamilton, Sylvia Gil and Keenan Konopaski.

Eric Johnson, the Association's new Executive Director, was given a warm welcome by the membership at several points during the event including President Mary Hunt's Ice Cream Social. At the closing session he provided his intentions to build upon a strong member organization.

WSAC would like to thank our 2008 Joint District Meeting hosts and sponsors: Kitsap County Commissioners Steve Stuart, Jan Angel, Josh Brown and staff



Save the Date

A special salute to WSAC's many retiring members will take place this November at the 102nd Annual Conference. Mark your calendar now for November 11-14, 2008 at the Yakima Convention Center.

Legislative Committee Schedules and Agendas:

<http://www.leg.wa.gov/wsladm/calendar.cfm>

Bill Information: www.leg.wa.gov

Budget, Finance and Taxes

Assessors Gather in Pullman, WA

The week of June 8 - 12 found most Washington State County Assessors convened in Pullman, Washington, for their annual June Meeting, known commonly as the "Sheep Meeting".

Whitman County hosted the conference and Assessor Joe Reynolds and staff did a great job of presenting the four seasons east of the mountains to all assessors in attendance. A little sun, a little rain, throw in a dash of cold wind, and top it all off with three inches of snow on June 10; all for the benefit of visiting assessors! For a while, it seemed like typical weather at a Cougar Football game.

Kudos for the gracious accommodations provided by the Hawthorne Inn & Suites and the food provided by their affiliated restaurant next door. All of the staff was extremely accommodating and friendly and frankly, as polite a staff as anywhere I have traveled.

Reynolds and company were able to provide a challenging game of golf at the beautiful University of Idaho course, and for the non-golfing crowd, a tour of the Schweitzer Engineering Laboratories complex. Schweitzer has become a mainstay player in the electrical industry with their development and production of electrical components, including the first digital relay in 1984 and right up to the present day with design and production of protection, monitoring, control, automation and metering of electric powers systems in 117 countries.

Virtually all Assessor Committees met to discuss wants and needs. In addition, Brad Flaherty, Assistant Director of the Department of Revenue, along with Kathy Beith and David Saavedra were there and available to discuss topics and give updated reports.

Of primary interest to all assessors was their legislative committee, and subsequent suggestions as to proposed Assessor Legislation for the upcoming 2009 legislative session. Two priorities emerged that will be presented to the WACO Board and membership for inclusion in the WACO Legislative Priorities: They are: (1) The Annual Revaluation Bill with the following changes. Extend the implementation dates to 2016 and request funding be provided in the amount of \$10 million ; or a sum of monies deemed adequate by the Department of Revenue to achieve Annual Revaluation by 2016. (2) Propose legislation that would modify the Senior/Disabled Exemption level income allowances to allow them to be based on county median income, and that this index apply only to the "C" portion the Senior/Disabled Exemption program.

In addition to the two WACO proposed priorities, two other legislative wants were brought forth by the full membership. The first is that the refund levy statutes be amended to provide that Property Tax litigation expenses can be included in the refund levy. The second is that RCW 36.49.020 be amended to remove the language that the Assessor will provide a list of dog owners upon demand by any agency. It was thought that this could be included in the DOR clean up bill. The Assessors' next meeting will be their Annual Fall Conference hosted on August 5, 6 and 7, 2008, hosted by Whatcom County Keith Willnauer and staff.

Environment, Land Use and Resources

Workshops and Public Hearings on Wastewater/Stormwater Discharge Permit Fees

The Department of Ecology will hold hearings on proposed changes to fee regulation. Every two years, Ecology amends the fee regulation, as needed, to continue funding the program. Accordingly, Ecology proposes to make the following changes to the permit fee rule, Chapter 173-224 WAC – Wastewater Discharge Permit Fees:

- Increase the annual permit fee for permit holders by the fiscal growth factor of 5.57% for fiscal year 2009 (July 1, 2008, through June 30, 2009) as authorized by the state Legislature.
- Add language that will allow a fee increase by the fiscal growth factor of 5.39% for fiscal year 2010 (July 1, 2009, through June 30, 2010) if authorized by the state Legislature.
- Define seafood processing and what permitted activities fit into that fee category.
- Increase the maximum extreme hardship fee reduction from \$100 to \$106 for fiscal year 2009 and \$112 for fiscal year 2010.
- Change current language to allow for proration of fees for aquatic pest control permits so they are treated the same as other permit holders.

The proposed rule language is available for review on Ecology's website at

http://www.ecy.wa.gov/programs/wq/permits/permit_fees/index.htm

Ecology will accept written comments on the proposed changes until 5 p.m., July 15, 2008. Send comments to:

Department of Ecology
Attn: Bev Poston
PO Box 47600, Olympia WA 98504-7600
Fax number: (360) 407-7131
E-mail address: bpos461@ecy.wa.gov

Ecology will hold a short workshop, immediately followed by a public hearing at the following locations, dates, and times:

July 8, 2008 – Lacey

1 p.m.
Lacey Timberland Library
500 College Way S.E.

July 9, 2008 – Ellensburg

1 p.m.
Hal Holmes Community Center
201 N. Ruby St.

July 10, 2008 – Spokane

1 p.m.
Spokane Regional Library
South Hill Branch
3324 S. Perry

Following the public comment period, Ecology will review and consider all comments. Ecology proposes to adopt the final rule on August 5, 2008. The rule would become effective September 6, 2008.

Association News

County Treasurers Hold Annual Conference

The Washington State Association of County Treasurers (WSACT) met in Port Angeles the week of June 16 for their Annual Conference. Presiding was Skagit County Treasurer Katie Jungquist. Over 30 treasurers were in attendance and many of their staff members for a program devoted to education and training.

Monday, June 16, was devoted to talking about legislative issues. Lewis County Treasurer Rose Bowman, WSACT legislative chair, led the discussion on proposals that will be drafted in the 2009 legislative session, as well as strategies to use on issues that have been brought forward, or will be, that the treasurers oppose. In addition, it was pointed out that each county treasurer should meet with his or her legislators to educate them on all property tax administrative issues.



Throughout the remainder of the week, training was provided by representatives from the Department of Revenue, the State Treasurer's office, a financial advisory and debt underwriting service, Foster Pepper Law Firm, Bank of America, the Attorney General's office and several county treasurers.

Topics included foreclosure and distraint; sales tax migration; debt management; investments; cash handling policies; E-check and Check – 21; post issuance tax compliance policies; computer system conversions; public disclosure and ethics; and foreclosure/rescue scams. An investment seminar for a limited amount of attendees was held at the Clallam County Courthouse, conducted by Ben Finkelstein, senior managing director of public funds for the Stanford Public Funds Group.

The treasurers also held business meetings, a roundtable and held breaks in the vendor area where new technology and services abounded. New officers elected for the ensuing year were Mason County Treasurer Lisa Frazier, president; Whitman County Treasurer Bob Lothspeich, Vice President; Benton County Treasurer Duane Davidson, treasurer; and Kitsap County Treasurer Barbara Stephenson, secretary. Grays Harbor County Treasurer Ron Strabbing was re-elected as the WSACT representative to the WACO Board of Trustees.

Benton County Treasurer Duane Davidson handed out a new County Treasurers' Directory, compiled by one of his office staff, with an information page about each county, along with photos of the county treasurers, committees and other information of interest. Everyone was invited to give their feedback and other information that they would like to see in the directory. In the near future, another directory will be printed and sent out, and then will be updated yearly.



Clallam County Treasurer Judy Scott is to be commended for hosting such a wonderful conference that also included many extra activities in the evenings, including the president's reception for Katie Jungquist at an outdoor venue at Olympic Wine Cellars. A live band, dinner and wine tasting made for an enjoyable evening. During the Thursday evening banquet, there was also a roast for State Treasurer Mike Murphy who will not be running for another term this year. Thanks also goes to Judy Scott's conference support team, Jefferson County Treasurer Judi Morris, Mason County Treasurer Lisa Frazier and Grays Harbor County Treasurer Ron Strabbing.

WACME Meets in Pasco

Kitsap Coroner Greg Sandstrom, president of the Washington Association of Coroners and Medical Examiners, presided over a business meeting held in conjunction with the Underwater Homicidal Death Investigations Training June 16-18 in Pasco.

The agenda ranged from discussion of the State Mass Fatality Plan to the use of digital signatures for electronic transmission of death certificates. The coroners and medical examiners plan to initiate talks with prosecuting attorneys regarding the release of medical records to their offices and the steps appropriate to refusal.

The Underwater Homicidal Death Investigations training took place at the Volpentest Hammer Facility outside Richland. Instructor Andrea Zaferes of Lifeguards, Systems, Inc. kept the class of 36 fully engaged for the length of the course with lectures and fascinating case studies that encompassed situations in tubs, pools, ponds, streams, the open sea and buckets. Zaferes is a Medicolegal Death Investigator and experienced diver. Her firm is often called in on high profile cases such as that of Lacey Peterson, a young California woman killed by her husband.

The Hammer Facility is designed and equipped to stage any scenario necessary for specialized training such as firefighting, emergency management or homeland security. Simulations of bathtub drowning were created for hands-on exercises in observation, evidence collection and investigatory techniques.

Training & Upcoming Events

Washington Counties – wacounties.org/Calendar of Events

LTAP CENTER TRAINING ANNOUNCEMENT

NEWLY SCHEDULED CLASSES

Designing Pedestrian Facilities for Accessibility

August 5, 6, 7, and 8

A one-day class in Tumwater, Spokane, and two sessions in Tukwila. \$100.

<http://www.wsdot.wa.gov/TA/T2Center/Training/PedBrochure08.pdf>

Preparing Your ECS for NEPA Approval

Six sessions beginning in September. Mount Vernon, Olympia, Yakima, Spokane, Vancouver, and Shoreline. Free.

<http://www.wsdot.wa.gov/TA/T2Center/Training/ECSBrochure08.pdf>

Registration

Online registration at this link: http://fmapps.wsdot.wa.gov/tbase_registration/

LTAP training Web page: <http://www.wsdot.wa.gov/TA/T2Center/Training/>

From this Web page you can sign up others in your agency who would like to receive these listserv messages. This page is updated almost daily and will be the first place to check for current information on any of our classes. Scroll down the page for information from other agencies.

Washington State University/Thurston County Extension presents:

FULL IMMERSION SPANISH INSTITUTE *for beginning Spanish speakers*

Monday thru Friday, 8am-5pm, July 14-August 8, 2008 at the Hawks Prairie Center, South Puget Sound Community College, 720 Sleater Kinney Rd SE Suite Y, Lacey WA 98503-5445. Phone 360-786-5445 or Fax 360-455-1575. Fee: \$1,195.

For more information contact: Alyssa Devoe, Spanish Immersion Program Assistant at devoea@co.thurston.wa.us or 360-786-5445 ext 7901 or Lynn Cross, Spanish Immersion Program Director at lcross@wsu.edu

Courthouse Ramblings

Many congratulations to **Phil Sanders**, King County Treasury Operations Manager, who is retiring the end of August! Phil is leaving King County after 35 years, hired first as a revenue officer. He has been a member of the King County Treasury staff since September, 1979, and has been the Treasury Operations Manager since 2005. Prior to that, Phil was the property tax supervisor. Phil has been invaluable to the Treasurers' Association, with his expertise, especially in the areas of distraint, foreclosure and bankruptcy, and as their Education Chair for many years. He and his wife, Christiane, are planning to move to Germany in the fall of 2009 to "test the waters" as Phil said, before they decide where they want to live permanently. Much happiness to both of them! We will miss you, Phil!

* * * * *

We are sorry to report that Deputy State Archivist **Rochelle Klopfenstein**, 37, passed away on June 20 after a week in intensive Care at Overlake Hospital, in Bellevue. She collapsed from a heart attack in a North Bend restaurant en route from an Archives Oversight Committee meeting at the Summit Lodge, in Snoqualmie. Rochelle was the mother of two young children and our deepest sympathies go out to her family and the staff at the State Archives.

* * * * *

Joan M. Patterson, 69, of East Wenatchee, died Sunday, June 15, 2008. Patterson had served as Douglas County commissioner. Survivors include her children, Mike Downing of Seattle, Scott Patterson of East Wenatchee and Debbie Downing of Scottsdale, Ariz. A memorial service was held last Friday at Eastmont Baptist Church, 400 S. Kentucky Ave. in East Wenatchee. Arrangements were by Telford's Chapel of the Valley, East Wenatchee.

* * * * *

Former Thurston County Commissioner, **Everett Foure**, 90, of Olympia, died Thursday, June 19, 2008, at Providence Mother Joseph Care Center, Olympia. Arrangements are being handled by Funeral Alternatives of Washington in Tumwater.

A Little Bit of Clark County History

On June 20, 1937, Soviet pilots Valerii Chkalov, Georgi Baidukov and Alexander Beliakov completed a 63-hour flight from Moscow, over the North Pole, to Fort Vancouver. The post commander, General George C. Marshall (later the engineer of the European Marshall Plan) greeted the aircraft. The trio had intended to land in Oakland, California before being forced to land on account of low fuel. Their journey claimed the distinction of being the first flight ever to cross the North Pole. The following first-hand account of that event was forwarded by retired Franklin County Prosecutor Jim Rabideau:

"Actually it was the Soviets that landed at Pierson Field on the premises of Vancouver Barracks, the then U. S. Army base there. Fort Vancouver was a Hudson's Bay operation that ended about 1850 when it was moved to Victoria, B.C. As a 12 year old at the time, I visited there on the morning following the aircraft landing. My 10 year old brother and parents were with me. My parents had read about it in the paper or heard it on the radio news, so nothing would do but to experience the real thing. We loaded up our 1936 Terraplane and drove from Dodson, some 40 miles east of Portland on US 30, went across the Interstate Bridge, then two lanes, and entered the Army Post. We then drove to Pierson Field and park and stood there looking at the airplane from about 100 yards. The plane was guarded by a U.S. serviceman, holding a Springfield and carrying out his General Order #2, i.e., "I will walk my post in a military manner, keeping always on the alert and observing all that takes place within sight or hearing." We waited, hoping to see it take off again as rumor had it they would fly on to San Diego, their intended destination. Their first attempt was thwarted by a headwind but a later flight succeeded. The plane was an ungainly, unsightly craft, painted a light gray and trimmed in orange.

This thing cruised at 90 knots and flew from Siberia non-stop; it took more than a day. The aircrew was pooped upon arrival. I think the plane eventually flew to San Diego and was then put on a steamer and shipped back to Siberia. But it proved that Lindbergh's trans-Atlantic flight in 1927 was an "ancient accomplishment" as this flight was over several thousand miles.

Today, if you drive along Highway 14 on the Columbia River side of Pierson Airpark you will find a bronze monument to this event. I've seen it but never stopped as "I was there, well... nearly, in 1938."

Attachments

Preparing for the worst

by Paula Horton, Herald staff writer, Thursday, June 19, 2008

A small group of coroners and detectives enter a narrow bathroom where a mannequin of a 9-year-old child is on the floor, her legs still on the edge of the bathtub.

Her mother told investigators that she arrived home and found her daughter under water in the tub with only her knees showing.

"I scooped her out and laid her down and I did CPR on her," said Andrea Zaferes, a drowning homicide investigator acting as the victim's mother.

But the story she was telling didn't match what the group was seeing.

"Always look at the scene first," Zaferes tells them. "There are two red flags that make this story physically impossible."

The scenario -- based on a real incident from about 10 years ago -- was one of the exercises coroners, medical examiners, detectives and dive rescue members from around the state completed Wednesday.

It was the last day of a three-day underwater homicide training class at Volpentest HAMMER Training and Education Center in Richland.

The training, paid for by the Washington Association of Coroners and Medical Examiners, was organized by Franklin County Coroner Dan Blasdel and Columbia Basin Dive Rescue. Nearly 50 people attended.

"Just about every single county in the state has some type of body of water," Blasdel said. "We don't have a lot, but we do have some deaths in swimming pools, and you hear about children drowning in a bucket with a couple of inches of water."

"We need to be aware and we need to know what questions to ask based on other investigations."

Drowning is the second-most-common death of children in the United States -- third for adults -- and most are considered accidental, said Zaferes, a lead trainer for Lifeguard Systems and a part-time death investigator for the Dutchess County Medical Examiner's Office in New York.

However, about 20 percent of "accidental death" drownings are suspected to involve foul play but are never investigated that way, she said.

"The goal (of the training) is to work water-related deaths and learn how to look at them with unbiased eyes," Zaferes said. "If you go in with the assumption it's an accident, you miss things."

There were several red flags in the bathroom scenario that would help investigators find holes in the mother's story.

If the mom had really scooped her daughter out of the water, she should have been soaking wet, Zaferes points out. The daughter also wasn't wet enough for supposedly being submerged in water.

And there was no way the mother would have had room to perform CPR on her daughter in the limited space between the toilet and the tub.

Zaferes led the group to the second red flag, pointing out that the girl was in full rigor mortis, meaning her joints muscles already had started to stiffen.

The group measured the mannequin from pinkie to pinkie and came up with a distance of 3 feet, 5 inches. The width of the bottom of the tub was about 1 foot, 10 inches.

"There's no way she could have been in the tub," she said. "What would happen to that mother then? She would have crumbled."

"It's one of the physically impossible things about her story," Zaferes added. "Only one out of 20 people pick it up (because) everyone's so busy listening to the story."

In the real story, the girl's hands were 17 inches wider than the width of the tub, she said. It took about two weeks for investigators to determine the death was a homicide.

Coroners and detectives also conducted a simulated underwater search where they were blindfolded and had to describe what they were feeling with their hands while their on-shore partner sketched the scene.

Francis G. Buck, a Columbia Basin Dive Rescue member, explained that they need to be descriptive about what they find, but that when they touch something, they need to touch it without moving it.

"That was the toughest for me," said Daniel Dempsey, Skagit County coroner. "I'm a visual person. ... It gave me a good appreciation of what divers are experiencing under water and an appreciation of how to interpret their descriptions"

Carson Taylor, a deputy coroner in Lewis County, sketched what Dempsey felt and actually produced a fairly accurate and detailed drawing.

"It came out very easy because he was describing in detail," Taylor said. "It makes you think about what you do. I couldn't imagine doing it under water."

It's important for coroners to know what to look for and what questions to ask because they are the ones who determine the cause and manner of death, Blasdel said.

The Franklin County coroner said he's notified as soon as there's a known dead body and he goes in with detectives to find out what happened.

During the training, Blasdel learned that if someone swallows water, the organisms in the water can be found in the bone marrow. That means tests can be done to determine what body of water the person had been in, he said.

The biggest thing everyone, including Blasdel, said they learned is to be careful in presuming too quickly that a child's drowning death is an accident.



**Have a Safe
and Happy 4th!**

Attachments

Welcome to the U.S. Communities Purchasing & Finance Agency (U.S. Communities) website <http://www.uscommunities.org/>

The Association of School Business Officials International (ASBO), the National Association of Counties (NACo), the National Institute of Governmental Purchasing (NIGP), the National League of Cities (NLC), and the United States Conference of Mayors (USCM), jointly sponsor the

U.S. Communities Government Purchasing Alliance (U.S. Communities)

Designed in cooperation with an Advisory Board of local government purchasing officials, U.S. Communities pools the purchasing power of public agencies, achieves bulk volume discounts on behalf of public agencies, competitively solicits quality products through a lead public agency and provides a purchasing forum for public agencies nationwide.

You can obtain information on how to contact all U.S. Communities suppliers by telephoning (866) 472-7467 or by sending an email to info@uscommunities.org

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Ray Burnett,
Commissioner of Purchases and Supplies
Kansas City, MO.

Attachments (Contd)

The Commissioners
of Walla Walla County
cordially invite you to join in
formally celebrating the opening of the
County Public Health and Legislative Building
314 West Main Street
Walla Walla, Washington
on Monday, June 30, 2008
between the hours 2:00—6:00 p.m.

