

**Application and Certification of Special Valuation  
on Improvements to Historic Property**

Chapter 84.26 RCW

**File With Assessor by October 1**

File No: 10228423

**I. Application**

County: Spokane

Property Owner: Howard Partners, LLC

Parcel No./Account No: 35184.1904

Mailing Address: 225 W. Main Ave. Ste. 200 Spokane WA 99201 United States

E-Mail Address: k.edwards@me.com

Phone Number: 1 (509) 939-8828

Legal Description:

Property Address (Location): 220 N. Howard St. Spokane, WA 99201

Describe Rehabilitation: Complete remodel of 2nd & 3rd floors of building to create 8 rental units.

"Pending"

Property is on: (check appropriate box) ☒ National Historic Register ☒ Local Register of Historic Places

Building Permit No: B2218895BLDC Date: August 2022 Jurisdiction: Spokane/Spokane

County/City

Rehabilitation Started: August of 2021 - Demo

Date Completed: September 2024

Actual Cost of Rehabilitation: \$ 2,138,000

**Affirmation**

As owner(s) of the improvements described in this application, I/we hereby indicate by my signature that I/we am/are aware of the potential liability (see reverse) involved when my/our improvements cease to be eligible for special valuation under provisions of Chapter 84.26 RCW.

I/We hereby certify that the foregoing information is true and complete.



Signature(s) of All Owner(s):

*[Signature]*

Member of LLC

**II. Assessor**

The undersigned does hereby certify that the ownership, legal description and the assessed value prior to rehabilitation reflected below has been verified from the records of this office as being correct.

Assessed value exclusive of land prior to rehabilitation: \$ 228,100

Date: 11/22/2024

*[Signature]*  
Assessor/Deputy

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Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

# AFFIDAVIT

I/WE Howards Partners, LLC & Gerry's Tree's and Nursery, Inc.

The undersigned, swear that the costs for rehabilitating the property at

(address) 218 - 222 N. Howard St. Spokane, WA 99201

commonly known as (historic name) Union Block

are accurately represented in the enclosed Application for Special Valuation for Rehabilitating Historic Properties. The actual amount of rehabilitation costs incurred are \$ 2,374,000.

Signature:

Date: 9/9/2026

Signature:

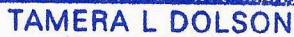
Date:

STATE OF WASHINGTON :

: SS.

COUNTY OF SPOKANE

On this day personally appeared before me



**Notary Public**

State of Washington

License Number 23028870

**My Commission Expires**

August 29, 2027

To me known to be the individual(s) described in and who executed the within and foregoing instrument, and acknowledged that KEVIN EDWARDS signed the same as HE free and voluntary act and deed, for the uses and purposes therein mentioned.

Given under my hand and official seal this 8<sup>th</sup> day of September, 2025.

Laniera Z. Dolson

Notary Public in and for the State of Washington

Print Name Tamera L Dolson

Residing at Spokane Washington

My Commission expires August 29, 2027



## SPECIAL VALUATION CHECKLIST FOR APPLICANTS

### THE APPLICATION PACKET TO THE LANDMARKS COMMISSION SHOULD INCLUDE:

- ☒ Application Fee: \$150 residential, Commercial: depending on value of rehabilitation cost. Check made payable to the "City of Spokane" (can be paid with Auditor filing fee – see below) OR payable online (instructions will be sent with invoice via email).
- ☒ Spokane County Auditor Filing Fee: \$303.50 filing fee to record Special Valuation with Spokane County Auditor's Office upon approval. Check made payable to the "City of Spokane" (can be paid with application fee – see above).
- ☒ **Comprehensive DIGITAL exterior and interior photographs** of the property **before and after** rehabilitation (5 to 10 before and 5 to 10 after digital photographs).
- ☒ Architectural plans or other legible drawings depicting the completed project (if applicable).
- ☒ **One notarized affidavit** attesting to the actual cost of the rehabilitation work (see sample form below).
- ☒ A **narrative summary** of renovation expenses for the entire project (1 digital copy). This should identify - at a minimum - the following: exterior renovation, interior renovation, systems upgrade, taxes and service fees. This is a one page narrative statement.
- ☒ Copies of receipts along with a itemized breakdown of all expenses **OR** an itemized breakdown stating the check number, date, payable to and what the expense was for in lieu of receipts or cancelled checks (provided digitally). Documentation is required for proof of expenditures, which you incurred 24 months before you filed.

### POINTS TO REMEMBER:

- ☒ If there is more than one parcel number involved, you must select one number only for listing.
- ☐ If you are filing expenses related **to a condo** please contact this office re: the formula to use to breakdown costs
- ☐ Eligible rehabilitation expenditures are based on the IRS definition of "Qualified Rehabilitation Expenditures" (QRE), P.L. 97-34, Sec. 212 9e)(2).
  - ☐ A qualified rehab expenditure **DOES** include:
    - Demolition expenses
    - Asbestos Removal
    - Cost of **exterior** rehabilitation:
      - Windows, Doors, Painting, Roofing, Permanent Fixtures (light, railings)
    - Cost of **interior** rehabilitation:
      - Plumbing, Electrical
      - Appliances: Only if they are considered "built in" (for complete definition contact the HP Office).
      - Permanent Fixtures (lights)
      - Phone System (wiring only)
      - Flooring, Doors, Windows, Heating/Air Condition, Finish Work
    - Construction Administration Expense (permits, code-related expenses, etc.)
    - Architectural Fees, Consultant Fees, Engineering Fees
    - Construction Phase Interest Expense
    - Taxes, Insurance and Utilities during Construction (if the property is unoccupied)
    - State sales tax
    - Additional Expenses and Fees (itemized)
  - ☒ A qualified rehabilitation expenditure **DOES NOT** include:
    - any costs related to acquisition of the property;
    - any expenditure attributable to enlargement of the building; OR
    - any expenditure relating to non-historic additions (please contact this office for formula to breakout these costs)
    - any costs of valuation and permanent financing of the property; or
    - overhead costs or other "costs of doing business."
    - Homeowner labor is not considered an eligible expenditure for Special Valuation, unless the Individual(s) actually received payment for services performed. All eligible expenses must be tracked to a Capital Account.
- ☒ All materials become **public records** once submitted: **REMEMBER to delete any reference to bank or credit card numbers/accounts.**

## **Renovation Summary: 218 N. Howard Street, Spokane, WA**

The comprehensive renovation of the building at 218 N. Howard Street in Spokane, WA—undertaken by Howard Partners, LLC and Gerry's Tree & Nursery Inc.—represents a major overhaul transforming the property into a modern, functional space. With a total project budget of \$2,357,022 and funding nearly fully drawn at 99% completion as of November 2024, the 20-draw construction process has addressed structural, aesthetic, and safety needs across exterior and interior scopes. This initiative, supported by a \$1,896,000 loan, focused on high-quality upgrades while managing costs through detailed budgeting and inspections.

Exterior renovations prioritized durability and curb appeal. All windows (budget: \$118,539) were fully installed by early 2023, enhancing energy efficiency and natural light entry. Roofing work (budget: \$80,472) was completed in phases through 2023, with full coverage achieved by mid-year, including materials and labor to ensure weatherproofing. Exterior concrete flatwork (budget: \$43,445) covered parking and walkways, finalized in 2024 for improved accessibility. Project fencing (budget: \$9,006) was erected progressively from 2023 to secure the site during construction. Entry doors and gates (budget: \$31,952) were installed by late 2023, featuring secure, weather-resistant hardware. These elements collectively modernized the building's facade, boosting resilience against Spokane's variable climate.

Interior renovations were extensive, revitalizing every aspect of the space for comfort, functionality, and compliance. Structural framing, including labor (\$91,630), crane services (\$4,000), materials, and trusses (\$58,759 total), was substantially completed by mid-2023, forming a solid skeleton with stair framing integrated seamlessly. Plumbing (\$100,000) and HVAC (\$131,886) systems were upgraded throughout 2023-2024, with full installation of pipes, fixtures, and climate controls by early 2024, ensuring efficient heating, cooling, and water distribution. Electrical work (budget: \$175,000, adjusted) wired the entire interior by late 2023, supporting modern loads and safety standards. Insulation (\$41,547) and drywall (\$120,016) followed framing, with completion in 2024 for thermal efficiency and smooth walls. Interior painting (\$77,558) added a fresh coat across surfaces by mid-2024.

Flooring renovations diversified the interiors: carpet (\$47,249) in high-traffic areas,


hardwood \$38,090) for durable elegance, and tile (\$233), adjusted in wet zones, all installed progressively through 2024. Cabinets (\$101,434), interior doors, trim (\$65,992 total across types), and wood stairs/railings (\$15,084) were fitted by late 2024, enhancing aesthetics and flow. Appliances (\$37,800) and light fixtures (\$8,000) were integrated for operational readiness. Safety and system upgrades were paramount: a full fire sprinkler system (\$78,344) was installed in phases through 2024 to meet code; security/sound systems (\$3,320) added surveillance and audio; electrified panic bars and bathroom hardware ensured egress compliance. Acoustical ceilings (\$27,341) improved acoustics and fire ratings, while blinds (\$12,400) controlled light and privacy.

Ancillary costs supported the project: plans and permits (\$47,821) covered initial design and approvals; inspector fees (\$5,000) and date-down services (\$1,745) verified progress; utilities (\$10,122), insurance (\$26,429), and general conditions (\$36,947) managed ongoing operations. Miscellaneous costs (\$138,927) handled contingencies like dump fees (\$4,779) and rentals (\$7,061). Overhead, profit, sales tax, and parking-related labor/supervision (\$136,038 total) accounted for administrative and site management.

This renovation has elevated 218 N. Howard Street into a safe, efficient, and visually appealing asset, with minimal balance remaining for final touches. The phased approach minimized disruptions while achieving near-total funding utilization, positioning the property for long-term value in Spokane's downtown core.



Asset Life	Description	Quantity	Unit of Measure	Unit Cost	Cost Reference	Segregated Cost	Allocated Soft Costs	Costs and Allocation Total	5 Year Property	15 Year Property	27.5 Year Property
	<b>Hard Costs</b>										
5	Appliances	\$5831	1	EA	\$ 36,865.28	Job #2333 Invoices	\$ 36,865.28	\$ 11,069.49	\$ 47,934.77		
15	Asphalt and Concrete		1	EA	\$ 4,170.00	Job #2333 Invoices	\$ 4,170.00	\$ 1,252.12	\$ 5,422.12	\$ 5,422.12	
5	Blinds		1	EA	\$ 11,250.00	Job #2333 Invoices	\$ 11,250.00	\$ 3,378.02	\$ 14,628.02	\$ 14,628.02	
5	Cabinets		1	EA	\$ 101,433.84	Job #2333 Invoices	\$ 101,433.84	\$ 30,457.41	\$ 131,891.25	\$ 131,891.25	
5	Closet Hardware		1	EA	\$ 3,001.00	Job #2333 Invoices	\$ 3,001.00	\$ 901.11	\$ 3,902.11	\$ 3,902.11	
27.5	Drywall		1	EA	\$ 147,610.07	Job #2333 Invoices	\$ 147,610.07	\$ 44,322.69	\$ 191,932.76		\$ 191,932.76
27.5	Electrical		1	EA	\$ 164,934.72	Job #2333 Invoices	\$ 137,557.52	\$ 41,304.22	\$ 178,861.74		\$ 178,861.74
5	15A 120V (Standard) Dedicated Power Assembly, I	45	EA	\$ 85.20	260590104050	\$ 3,834.00	\$ 1,151.23	\$ 4,985.23	\$ 4,985.23		
5	15A 120V GFI (Kitchen) Dedicated Power Assembl	8	EA	\$ 117.00	260590104350	\$ 936.00	\$ 281.05	\$ 1,217.05	\$ 1,217.05		
5	30A 240V (Dryer) Dedicated Power Assembly, Dev	4	EA	\$ 377.90	260590104670/260519550350	\$ 1,511.60	\$ 453.89	\$ 1,965.49	\$ 1,965.49		
5	50A 240V (Range) Dedicated Power Assembly, Dev	8	EA	\$ 506.40	260590104710/260519200300	\$ 4,051.20	\$ 1,216.45	\$ 5,267.65	\$ 5,267.65		
5	Décor Lighting Power Rough-In	18	EA	\$ 71.30	260519550150	\$ 1,283.40	\$ 385.36	\$ 1,668.76	\$ 1,668.76		
5	LIGHT - DECORATIVE WALL SCONCES IN CO	5	EA	\$ 177.00	265113505600	\$ 885.00	\$ 265.74	\$ 1,150.74	\$ 1,150.74		
5	LIGHT - DECORATIVE CAN	1	EA	\$ 180.50	265113504470	\$ 180.50	\$ 54.20	\$ 234.70	\$ 234.70		
5	LIGHT - DECORATIVE PENDANT	12	EA	\$ 245.50	265113702600	\$ 2,946.00	\$ 884.59	\$ 3,830.59	\$ 3,830.59		
5	OUTLET - CABLE	30	EA	\$ 225.00	271543130220/271533103850	\$ 6,750.00	\$ 2,026.81	\$ 8,776.81	\$ 8,776.81		
5	OUTLET - DATA	30	EA	\$ 166.65	271543130120/271513137100	\$ 4,999.50	\$ 1,501.19	\$ 6,500.69	\$ 6,500.69		
27.5	Entry Doors and Gates	1	EA	\$ 31,736.38	Job #2333 Invoices	\$ 31,736.38	\$ 9,529.44	\$ 41,265.82			\$ 41,265.82
27.5	Excavation	1	EA	\$ 28,439.75	Job #2333 Invoices	\$ 28,439.75	\$ 8,539.57	\$ 36,979.32			\$ 36,979.32
15	Exterior Concrete Flatwork	1	EA	\$ 33,207.38	Job #2333 Invoices	\$ 33,207.38	\$ 9,971.14	\$ 43,178.52		\$ 43,178.52	
27.5	Exterior Painting	1	EA	\$ 1,897.21	Job #2333 Invoices	\$ 1,897.21	\$ 569.67	\$ 2,466.88			\$ 2,466.88
27.5	Finish Hardware	1	EA	\$ 13,529.26	Job #2333 Invoices	\$ 11,662.51	\$ 3,501.89	\$ 15,164.40			\$ 15,164.40
5	MIRROR - FRAMELESS PLATE GLASS	95	SF	\$ 19.65	088313100200	\$ 1,866.75	\$ 560.53	\$ 2,427.28	\$ 2,427.28		
27.5	Fire Sprinkler System	1	EA	\$ 86,546.69	Job #2333 Invoices	\$ 86,546.69	\$ 25,987.26	\$ 112,533.95			\$ 112,533.95
27.5	Footings	1	EA	\$ 269.28	Job #2333 Invoices	\$ 269.28	\$ 80.86	\$ 350.14			\$ 350.14
27.5	Framing Labor	1	EA	\$ 112,540.00	Job #2333 Invoices	\$ 112,540.00	\$ 33,792.24	\$ 146,332.24			\$ 146,332.24
27.5	Framing Material and Trusses	1	EA	\$ 69,663.69	Job #2333 Invoices	\$ 69,663.69	\$ 20,917.83	\$ 90,581.52			\$ 90,581.52
27.5	Hard Surfaces	1	EA	\$ 93,461.26	Job #2333 Invoices	\$ 29,763.88	\$ 8,937.16	\$ 38,701.04			\$ 38,701.04
5	Carpeting	1	EA	\$ 24,438.79	2333-17-2024	\$ 24,438.79	\$ 7,338.20	\$ 31,776.99	\$ 31,776.99		
5	Luxury Vinyl Flooring	1	EA	\$ 38,073.45	2333-15-2024	\$ 38,073.45	\$ 11,432.27	\$ 49,505.72	\$ 49,505.72		
5	Vinyl Base in Common Areas	1	EA	\$ 1,185.14	2333-18-2024	\$ 1,185.14	\$ 355.86	\$ 1,541.00	\$ 1,541.00		
27.5	HVAC	1	EA	\$ 164,653.00	Job #2333 Invoices	\$ 164,073.00	\$ 49,265.99	\$ 213,338.99			\$ 213,338.99
5	CLOTHES DRYER VENTILATION KIT	4	EA	\$ 145.00	113013257450	\$ 580.00	\$ 174.16	\$ 754.16	\$ 754.16		
27.5	In House Labor	1	EA	\$ 189,128.45	Job #2333 Invoices	\$ 189,128.45	\$ 56,789.36	\$ 245,917.81			\$ 245,917.81
27.5	Insulation	1	EA	\$ 53,778.73	Job #2333 Invoices	\$ 53,778.73	\$ 16,148.07	\$ 69,926.80			\$ 69,926.80
27.5	Interior Doors and Trim Material	1	EA	\$ 57,707.68	Job #2333 Invoices	\$ 48,196.08	\$ 14,471.78	\$ 62,667.86			\$ 62,667.86
5	Wood Base Molding	1720	LF	\$ 5.53	062213155105	\$ 9,511.60	\$ 2,856.04	\$ 12,367.64	\$ 12,367.64		
27.5	Interior Painting	1	EA	\$ 76,495.56	Job #2333 Invoices	\$ 73,862.56	\$ 22,178.62	\$ 96,041.18			\$ 96,041.18
5	Vinyl Wall Covering (United Flooring Invoice)	1	EA	\$ 2,633.00	2333-21-2024	\$ 2,633.00	\$ 790.61	\$ 3,423.61	\$ 3,423.61		
27.5	Interior Woodwork Finish	1	EA	\$ 1,062.21	Job #2333 Invoices	\$ 1,062.21	\$ 318.95	\$ 1,381.16			\$ 1,381.16
15	Landscaping (Fencing)	1	EA	\$ 5,000.00	Job #2333 Invoices	\$ 5,000.00	\$ 1,501.34	\$ 6,501.34		\$ 6,501.34	
27.5	Light Fixtures	1	EA	\$ 6,154.01	Job #2333 Invoices	\$ 6,154.01	\$ 1,847.86	\$ 8,001.87			\$ 8,001.87

Asset Life	Description	Quantity	Unit of Measure	Unit Cost	Cost Reference	Segregated Cost	Allocated Soft Costs	Costs and Allocation Total	5 Year Property	15 Year Property	27.5 Year Property
27.5	Misc Costs	1	EA	\$ 4,954.14	Job #2333 Invoices	\$ 4,954.14	\$ 1,487.57	\$ 6,441.71			\$ 6,441.71
27.5	Plumbing	1	EA	\$ 100,087.82	Job #2333 Invoices	\$ 65,376.62	\$ 19,630.55	\$ 85,007.17			\$ 85,007.17
5	ROUGH-IN, WATER SUPPLY-ICEMAKER	8	EA	\$ 184.40	221113231140/221113296210	\$ 1,475.20	\$ 442.96	\$ 1,918.16	\$ 1,918.16		
5	SINK - Kitchen Residential, Standard with Rough-I	8	EA	\$ 2,501.00	224116163000/224116164980	\$ 20,008.00	\$ 6,007.78	\$ 26,015.78	\$ 26,015.78		
5	WASHING MACHINE HOOK-UPS	8	EA	\$ 1,273.00	224139701980/224139709605	\$ 10,184.00	\$ 3,057.94	\$ 13,241.94	\$ 13,241.94		
5	GARBAGE DISPOSAL - RESIDENTIAL	8	EA	\$ 380.50	113013183300/50	\$ 3,044.00	\$ 914.02	\$ 3,958.02	\$ 3,958.02		
27.5	Rental Equipment	1	EA	\$ 5,862.78	Job #2333 Invoices	\$ 5,862.78	\$ 1,760.41	\$ 7,623.19			\$ 7,623.19
27.5	Roofing	1	EA	\$ 89,813.04	Job #2333 Invoices	\$ 89,813.04	\$ 26,968.05	\$ 116,781.09			\$ 116,781.09
5	Security/Sound System	1	EA	\$ 8,500.00	Job #2333 Invoices	\$ 8,500.00	\$ 2,552.28	\$ 11,052.28	\$ 11,052.28		
27.5	Siding	1	EA	\$ 3,911.09	Job #2333 Invoices	\$ 3,911.09	\$ 1,174.38	\$ 5,085.47			\$ 5,085.47
27.5	Windows	1	EA	\$ 118,595.63	Job #2333 Invoices	\$ 118,595.63	\$ 35,610.56	\$ 154,206.19			\$ 154,206.19
	 Soft Costs										
	Construction Cleaning	1	EA	\$ 1,135.71	Job #2333 Invoices	\$ 1,135.71					
	Demolition	1	EA	\$ 2,743.85	Job #2333 Invoices	\$ 2,743.85					
	Dump Fees	1	EA	\$ 11,692.34	Job #2333 Invoices	\$ 11,692.34					
	Dump Fees (Recycling Discount)	1	EA	\$ (6,427.93)	Job #2333 Invoices	\$ (6,427.93)					
	Milage	1	EA	\$ 3,299.91	Job #2333 Invoices	\$ 3,299.91					
	Misc Costs (Labor Ready-Demolition)	1	EA	\$ 41,693.81	Job #2333 Invoices	\$ 41,693.81					
	Overhead	1	EA	\$ 29,304.81	Job #2333 Invoices	\$ 29,304.81					
	Plans, Permits	1	EA	\$ 13,461.57	Job #2333 Invoices	\$ 13,461.57					
	Porta Potty	1	EA	\$ 818.69	Job #2333 Invoices	\$ 818.69					
	Profit	1	EA	\$ 198,289.66	Job #2333 Invoices	\$ 198,289.66					
	Project Fencing	1	EA	\$ 2,059.87	Job #2333 Invoices	\$ 2,059.87					
	Sales Tax	1	EA	\$ 196,484.06	Job #2333 Invoices	\$ 196,484.06					
	Supervision	1	EA	\$ 52,201.35	Job #2333 Invoices	\$ 52,201.35					
	Travel and Management	1	EA	\$ 78.00	Job #2333 Invoices	\$ 78.00					
	Utilities	1	EA	\$ 1,533.04	Job #2333 Invoices	\$ 1,533.04					
218 N Howard Street, Spokane, WA 99201						\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Placed in Service October 7, 2024						Total: \$ 2,374,628.69	\$ 548,368.74	\$ 2,374,628.69	\$ 391,936.42	\$ 55,101.98	\$ 1,927,590.28
									16.51%	2.32%	81.17%

Staff removed \$231,516.53 in costs that are not eligible for the incentive.

**Final Total: \$2,143,113**



Ownership:	Howard Partners LLC
Property Address:	218 N Howard Street, Spokane, WA 99201

Site Tour Date:	Friday, February 7, 2025
Building Class:	D
Building Sq Ft:	23380

Total Hard Costs:	\$	1,826,259.95
Total Soft Costs:	\$	548,368.74
Total Costs:	\$	2,374,628.69

Qty	Costing Ref. CSI #	Asset Description	Qualified Asset Category	Unit	Unit Price	Extended Cost	Segregated Cost	Soft Cost Allocation	Cost Total (H + I)	CLASS #57.0 5 Year Property	CLASS #00.3 15 Year Property	27.5 Year REAL Property
Hard Costs												
1	Job #2333 Invoices	Appliances	Appliances Residential	EA	\$ 36,865.28	\$ 36,865.28	\$ 36,865.28	\$ 11,089.49	\$ 47,934.77	\$ 47,934.77		
1	Job #2333 Invoices	Asphalt and Striping	Asphalt Paving	EA	\$ 4,170.00	\$ 4,170.00	\$ 4,170.00	\$ 1,252.12	\$ 5,422.12		\$ 5,422.12	
1	Job #2333 Invoices	Blinds	Window Treatments	EA	\$ 11,250.00	\$ 11,250.00	\$ 11,250.00	\$ 3,378.02	\$ 14,628.02	\$ 14,628.02		
1	Job #2333 Invoices	Cabinets	Cabinetry	EA	\$ 101,433.84	\$ 101,433.84	\$ 101,433.84	\$ 30,457.41	\$ 131,891.25	\$ 131,891.25		
1	Job #2333 Invoices	Closet Hardware	Closet Rod/ Shelving	EA	\$ 3,001.00	\$ 3,001.00	\$ 3,001.00	\$ 901.11	\$ 3,902.11	\$ 3,902.11		
1	Job #2333 Invoices	Drywall	General Building Construction	EA	\$ 147,610.07	\$ 147,610.07	\$ 147,610.07	\$ 44,322.69	\$ 191,932.76			\$ 191,932.76
1	Job #2333 Invoices	Electrical	General Building Construction	EA	\$ 164,934.72	\$ 164,934.72	\$ 137,557.52	\$ 41,304.22	\$ 178,861.74			\$ 178,861.74
45	260590104050	15A 120V (Standard) Dedicated Power	Special Purpose Electrical	EA	\$ 85.20	\$ 3,834.00	\$ 3,834.00	\$ 1,151.23	\$ 4,985.23	\$ 4,985.23		
8	260590104350	15A 120V GFI (Kitchen) Dedicated Pow	Special Purpose Electrical	EA	\$ 117.00	\$ 936.00	\$ 936.00	\$ 281.05	\$ 1,217.05	\$ 1,217.05		
4	670/260519550350	30A 240V (Dryer) Dedicated Power Ass	Special Purpose Electrical	EA	\$ 377.90	\$ 1,511.60	\$ 1,511.60	\$ 453.89	\$ 1,965.49	\$ 1,965.49		
8	710/260519200300	50A 240V (Range) Dedicated Power As	Special Purpose Electrical	EA	\$ 506.40	\$ 4,051.20	\$ 4,051.20	\$ 1,216.45	\$ 5,267.65	\$ 5,267.65		
18	260519550150	Décor Lighting Power Rough-In	Special Purpose Electrical	EA	\$ 71.30	\$ 1,283.40	\$ 1,283.40	\$ 385.36	\$ 1,668.76	\$ 1,668.76		
5	265113505600	LIGHT - DECORATIVE WALL SCONC	Decorative Lighting	EA	\$ 177.00	\$ 885.00	\$ 885.00	\$ 265.74	\$ 1,150.74	\$ 1,150.74		
1	265113504470	LIGHT - DECORATIVE CAN	Decorative Lighting	EA	\$ 180.50	\$ 180.50	\$ 180.50	\$ 54.20	\$ 234.70	\$ 234.70		
12	265113702800	LIGHT - DECORATIVE PENDANT	Decorative Lighting	EA	\$ 245.50	\$ 2,946.00	\$ 2,946.00	\$ 884.59	\$ 3,830.59	\$ 3,830.59		
30	220/271533103850	OUTLET - CABLE	Cable TV System	EA	\$ 225.00	\$ 6,750.00	\$ 6,750.00	\$ 2,026.81	\$ 8,776.81	\$ 8,776.81		
30	120/271513137100	OUTLET - DATA	Telephone and Data Systems	EA	\$ 166.65	\$ 4,999.50	\$ 4,999.50	\$ 1,501.19	\$ 6,500.69	\$ 6,500.69		
1	Job #2333 Invoices	Entry Doors and Gates	General Building Construction	EA	\$ 31,736.38	\$ 31,736.38	\$ 31,736.38	\$ 9,529.44	\$ 41,265.82			\$ 41,265.82
1	Job #2333 Invoices	Excavation	General Building Construction	EA	\$ 28,439.75	\$ 28,439.75	\$ 28,439.75	\$ 8,539.57	\$ 36,979.32			\$ 36,979.32
1	Job #2333 Invoices	Exterior Concrete Flatwork	Concrete Sidewalk	EA	\$ 33,207.38	\$ 33,207.38	\$ 33,207.38	\$ 9,971.14	\$ 43,178.52		\$ 43,178.52	
1	Job #2333 Invoices	Exterior Painting	General Building Construction	EA	\$ 1,897.21	\$ 1,897.21	\$ 1,897.21	\$ 569.67	\$ 2,466.88			\$ 2,466.88
1	Job #2333 Invoices	Finish Hardware	General Building Construction	EA	\$ 13,529.26	\$ 13,529.26	\$ 11,662.51	\$ 3,501.89	\$ 15,164.40			\$ 15,164.40
95	088313100200	MIRROR - FRAMELESS PLATE GLAS	Mirror	SF	\$ 19.65	\$ 1,866.75	\$ 1,866.75	\$ 560.53	\$ 2,427.28	\$ 2,427.28		
1	Job #2333 Invoices	Fire Sprinkler System	General Building Construction	EA	\$ 86,546.69	\$ 86,546.69	\$ 86,546.69	\$ 25,987.26	\$ 112,533.95			\$ 112,533.95
1	Job #2333 Invoices	Footings	General Building Construction	EA	\$ 269.28	\$ 269.28	\$ 269.28	\$ 80.86	\$ 350.14			\$ 350.14
1	Job #2333 Invoices	Framing Labor	General Building Construction	EA	\$ 112,540.00	\$ 112,540.00	\$ 112,540.00	\$ 33,792.24	\$ 146,332.24			\$ 146,332.24
1	Job #2333 Invoices	Framing Material and Trusses	General Building Construction	EA	\$ 69,663.69	\$ 69,663.69	\$ 69,663.69	\$ 20,917.83	\$ 90,581.52			\$ 90,581.52
1	Job #2333 Invoices	Hardsurfaces	General Building Construction	EA	\$ 93,461.26	\$ 93,461.26	\$ 29,763.88	\$ 8,937.16	\$ 38,701.04			\$ 38,701.04
1	2333-17-2024	Carpeting	Carpeting	EA	\$ 24,438.79	\$ 24,438.79	\$ 24,438.79	\$ 7,338.20	\$ 31,776.99	\$ 31,776.99		
1	2333-15-2024	Luxury Vinyl Flooring	Vinyl Floors and Base	EA	\$ 38,073.45	\$ 38,073.45	\$ 38,073.45	\$ 11,432.27	\$ 49,505.72	\$ 49,505.72		
1	2333-18-2024	Vinyl Base in Common Areas	Vinyl Floors and Base	EA	\$ 1,185.14	\$ 1,185.14	\$ 1,185.14	\$ 355.86	\$ 1,541.00	\$ 1,541.00		
1	Job #2333 Invoices	HVAC	General Building Construction	EA	\$ 164,653.00	\$ 164,653.00	\$ 164,073.00	\$ 49,265.99	\$ 213,338.99			\$ 213,338.99
4	113013257450	CLOTHES DRYER VENTILATION KIT	Dryer Vent Kit	EA	\$ 145.00	\$ 580.00	\$ 580.00	\$ 174.16	\$ 754.16		\$ 754.16	
1	Job #2333 Invoices	In House Labor	General Building Construction	EA	\$ 189,128.45	\$ 189,128.45	\$ 189,128.45	\$ 56,789.36	\$ 245,917.81			\$ 245,917.81
1	Job #2333 Invoices	Insulation	General Building Construction	EA	\$ 53,778.73	\$ 53,778.73	\$ 53,778.73	\$ 16,148.07	\$ 69,926.80			\$ 69,926.80
1	Job #2333 Invoices	Interior Doors and Trim Material	General Building Construction	EA	\$ 57,707.68	\$ 57,707.68	\$ 48,196.08	\$ 14,471.78	\$ 62,667.86			\$ 62,667.86
1720	062213155105	Wood Base Molding	Wood Base	LF	\$ 5.53	\$ 9,511.60	\$ 9,511.60	\$ 2,856.04	\$ 12,367.64	\$ 12,367.64		
1	Job #2333 Invoices	Interior Painting	General Building Construction	EA	\$ 76,495.56	\$ 76,495.56	\$ 73,862.56	\$ 22,178.62	\$ 96,041.18			\$ 96,041.18
1	2333-21-2024	Vinyl Wall Covering (United Flooring Inv	Wallcovering	EA	\$ 2,633.00	\$ 2,633.00	\$ 2,633.00	\$ 790.61	\$ 3,423.61	\$ 3,423.61		
1	Job #2333 Invoices	Interior Woodwork Finish	General Building Construction	EA	\$ 1,062.21	\$ 1,062.21	\$ 1,062.21	\$ 318.95	\$ 1,381.16			\$ 1,381.16
1	Job #2333 Invoices	Landscaping (Fencing)	Fencing	EA	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 1,501.34	\$ 6,501.34		\$ 6,501.34	
1	Job #2333 Invoices	Light Fixtures	General Building Construction	EA	\$ 6,154.01	\$ 6,154.01	\$ 6,154.01	\$ 1,847.86	\$ 8,001.87			\$ 8,001.87



Qty	Costing Ref. CSI #	Asset Description	Qualified Asset Category	Unit	Unit Price	Extended Cost	Segregated Cost	Soft Cost Allocation	Cost Total (H + I)	CLASS #57.0 5 Year Property	CLASS #00.3 15 Year Property	27.5 Year REAL Property
1	Job #2333 Invoices	Misc Costs	General Building Construction	EA	\$ 4,954.14	\$ 4,954.14	\$ 4,954.14	\$ 1,487.57	\$ 6,441.71			\$ 6,441.71
1	Job #2333 Invoices	Plumbing	General Building Construction	EA	\$ 100,087.82	\$ 100,087.82	\$ 65,376.62	\$ 19,630.55	\$ 85,007.17			\$ 85,007.17
8	140/221113296210	ROUGH-IN, WATER SUPPLY-ICEMAK	Special Purpose Plumbing	EA	\$ 184.40	\$ 1,475.20	\$ 1,475.20	\$ 442.96	\$ 1,918.16	\$ 1,918.16		
8	000/224116164980	SINK - Kitchen Residential, Standard w/ Sink & Rough-in		EA	\$ 2,501.00	\$ 20,008.00	\$ 20,008.00	\$ 6,007.78	\$ 26,015.78	\$ 26,015.78		
8	980/224139706605	WASHING MACHINE HOOK-UPS	Special Purpose Plumbing	EA	\$ 1,273.00	\$ 10,184.00	\$ 10,184.00	\$ 3,057.94	\$ 13,241.94	\$ 13,241.94		
8	113013183300/50	GARBAGE DISPOSAL - RESIDENTIAL	Appliances Residential	EA	\$ 380.50	\$ 3,044.00	\$ 3,044.00	\$ 914.02	\$ 3,958.02	\$ 3,958.02		
1	Job #2333 Invoices	Rental Equipment	General Building Construction	EA	\$ 5,862.78	\$ 5,862.78	\$ 5,862.78	\$ 1,760.41	\$ 7,623.19			\$ 7,623.19
1	Job #2333 Invoices	Roofing	General Building Construction	EA	\$ 89,813.04	\$ 89,813.04	\$ 89,813.04	\$ 26,968.05	\$ 116,781.09			\$ 116,781.09
1	Job #2333 Invoices	Security/Sound System	Security Cameras	EA	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 2,552.28	\$ 11,052.28	\$ 11,052.28		
1	Job #2333 Invoices	Siding	General Building Construction	EA	\$ 3,911.09	\$ 3,911.09	\$ 3,911.09	\$ 1,174.38	\$ 5,085.47			\$ 5,085.47
1	Job #2333 Invoices	Windows	General Building Construction	EA	\$ 118,595.63	\$ 118,595.63	\$ 118,595.63	\$ 35,610.56	\$ 154,206.19			\$ 154,206.19
		Soft Costs										
1	Job #2333 Invoices	Construction Cleaning	Soft Cost	EA	\$ 1,135.71	\$ 1,135.71	\$ 1,135.71					
1	Job #2333 Invoices	Demolition	Soft Cost	EA	\$ 2,743.85	\$ 2,743.85	\$ 2,743.85					
1	Job #2333 Invoices	Dump Fees	Soft Cost	EA	\$ 11,692.34	\$ 11,692.34	\$ 11,692.34					
1	Job #2333 Invoices	Dump Fees (Recycling Discount)	Soft Cost	EA	\$ (6,427.93)	\$ (6,427.93)	\$ (6,427.93)					
1	Job #2333 Invoices	Milage	Soft Cost	EA	\$ 3,299.91	\$ 3,299.91	\$ 3,299.91					
1	Job #2333 Invoices	Misc Costs (Labor Ready-Demolition)	Soft Cost	EA	\$ 41,693.81	\$ 41,693.81	\$ 41,693.81					
1	Job #2333 Invoices	Overhead	Soft Cost	EA	\$ 29,304.81	\$ 29,304.81	\$ 29,304.81					
1	Job #2333 Invoices	Plans, Permits	Soft Cost	EA	\$ 13,461.57	\$ 13,461.57	\$ 13,461.57					
1	Job #2333 Invoices	Porta Potty	Soft Cost	EA	\$ 818.69	\$ 818.69	\$ 818.69					
1	Job #2333 Invoices	Profit	Soft Cost	EA	\$ 198,289.66	\$ 198,289.66	\$ 198,289.66					
1	Job #2333 Invoices	Project Fencing	Soft Cost	EA	\$ 2,059.87	\$ 2,059.87	\$ 2,059.87					
1	Job #2333 Invoices	Sales Tax	Soft Cost	EA	\$ 196,484.06	\$ 196,484.06	\$ 196,484.06					
1	Job #2333 Invoices	Supervision	Soft Cost	EA	\$ 52,201.35	\$ 52,201.35	\$ 52,201.35					
1	Job #2333 Invoices	Travel and Management	Soft Cost	EA	\$ 78.00	\$ 78.00	\$ 78.00					
1	Job #2333 Invoices	Utilities	Soft Cost	EA	\$ 1,533.04	\$ 1,533.04	\$ 1,533.04					
							\$ -					
<b>TOTAL COST -</b>							<b>2,374,629</b>	<b>548,369</b>	<b>2,374,629</b>	<b>391,936</b>	<b>55,102</b>	<b>1,927,590</b>
<i>Total Hard Costs:</i>							<i>\$ 1,826,259.95</i>					
<i>Total Soft Costs:</i>							<i>\$ 548,368.74</i>					





2525 N Monroe  
Spokane, WA 99205  
Phone: (509) 328-3824

# Invoice

Order Created: 05/06/24

Number  
**05064078-1**

Date  
**05/20/24**

Due Date  
**05/20/24**

Page  
**1**

**Sold To:**

Customer #5097770004  
Barnes Homes Inc  
1612 S WILLIAMS LN

**Ship To:**

Barnes Homes Inc  
220 N Howard

SPOKANE, WA 99224-6194  
Phone: (509) 777-0004  
Day Phone: (509) 991-6893  
Fax: (509) 777-0012

Spokane, WA 99201  
Phone: (509) 777-0004  
Day Phone: (509) 991-6893  
Fax: (509) 777-0012

<b>SalesPerson</b> Steve Ellis	<b>PO Number</b> 2 weeks out for delivery	<b>Tax Exempt #</b> WA RP#A25819526	<b>Comment</b> 3rd week in may delivery eta
<b>Terms</b> PRE-PAY	<b>Ship Method</b> Delivery		

**Model Numbers**

#	ShpModel Number	Model Number Description	Unit Amount	Extended
8	8 DEL-WA	DELIVERY WA	\$100.00	\$800.00
8	8 DISHWASHER KIT	STANDARD DISHWASHER KIT	\$29.98	\$239.84
8	8 GDF535PSRSS	DISHWASHER, BUILT-IN, SS, FRONT CONTROL	\$389.00	\$3,112.00
Serial Numbers : SOFZ805174B : SVFZ903129B : STFZ868781B : SKGZ772082B : SAFZ880244B : SQFZ868784B : SIDZ828322B : SBFZ880243B				
8	8 JS760SPSS	30" Slide-In Electric Convection Range	\$1,149.00	\$9,192.00
Serial Numbers : SNAZ083484Q : SNTV164658Q : SNTV164655Q : SNDZ080962Q : SNFZ099936Q : SNFZ092065Q : SNFZ092038Q : SNFZ092066Q				
8	8 JVM3160RFSS	GE OVER-THE-RANGE MICROWAVE/HOOD 1.6	\$197.99	\$1,583.92
Serial Numbers : SOMV216317L : SNMV216316L : SHRV213216L : SFRV207390L : SAMV216199L : SGRV207391L : SHVV207678L : SERV213213L				
8	8 RANGE CORD	STANDARD RANGE CORD	\$20.00	\$160.00
8	8 WATERLINE	WATERLINE HOOK UP KIT	\$12.00	\$96.00

2333

**Return Policy:** Due to manufacturers policies, Fred's Appliance does not allow returns. All defects will be fixed per manufactures specifications. Special order items, trim kits and accessories are non-returnable. All cancellations are subject to a 25% restocking fee once the order has been placed with our vendors. NO RETURNS ON HOODS THAT HAVE BEEN INSTALLED, NO RETURNS OF HOODS OR UNDERCOUNTER REFRIGERATION NOT IN ORIGINAL PACKAGING. WE AGREE AND ACKNOWLEDGE RECEIVING IN GOOD CONDITION THE MERCHANDISE MENTIONED ABOVE. DO NOT SIGN THIS DELIVERY RECEIPT UNLESS YOU HAVE RECEIVED THE ITEM(S) BEING SIGNED FOR AS PER SALES INVOICE.

**Summary**

Sub Total	\$15,183.76
Taxable SubTot	\$0.00
Tax Total	\$0.00
Total	\$15,183.76
Total Payments	\$0.00
Amount Due	\$15,183.76



## **Before Photos**











## **Photos - After**

























