

Commercial Revalue

2013 Assessment roll

AREA
410

**King County, Department of Assessments
Seattle, Washington**

Lloyd Hara, Assessor



King County

Department of Assessments

Accounting Division

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Lloyd Hara
Assessor

Dear Property Owners:

Property assessments for the 2013 assessment year are being completed by my staff throughout the year and change of value notices are being mailed as neighborhoods are completed. We value property at fee simple, reflecting property at its highest and best use and following the requirement of RCW 84.40.030 to appraise property at true and fair value.

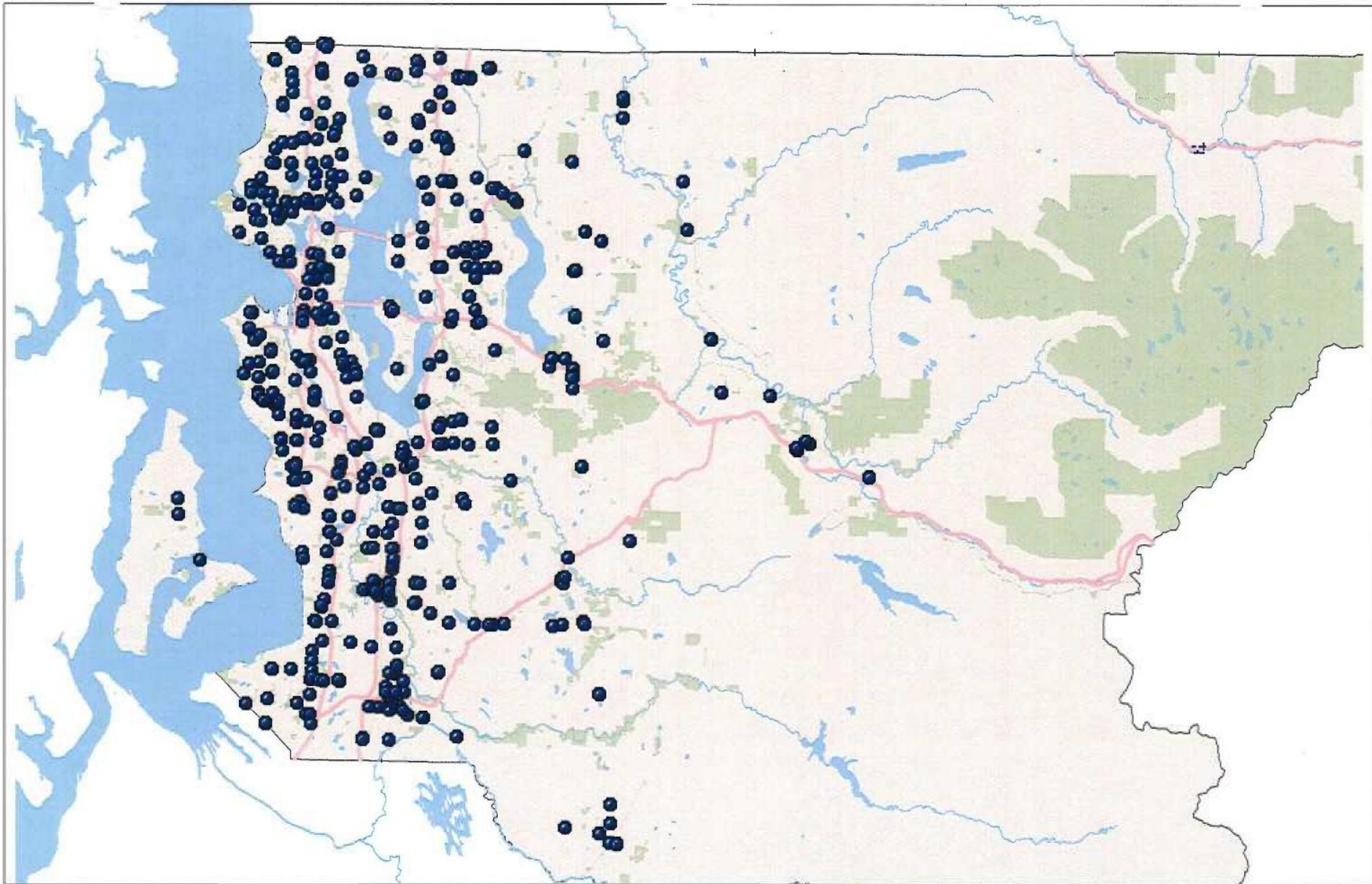
We have worked hard to implement your suggestions to place more information in an e-Environment to meet your needs for timely and accurate information. The following report summarizes the results of the 2013 assessment for this area. (See map within report). It is meant to provide you with helpful background information about the process used and basis for property assessments in your area.

Fair and uniform assessments set the foundation for effective government and I am pleased that we are able to make continuous and ongoing improvements to serve you.

Please feel welcome to call my staff if you have questions about the property assessment process and how it relates to your property.

Sincerely,

Lloyd Hara
Assessor



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2013 ANNUAL REVALUE REPORT

**KING COUNTY DEPARTMENT OF ASSESSMENTS
GAS STATIONS**



King County

Executive Summary Report

Appraisal Date 1/1/13 – 2013 Assessment Roll – 2014 Tax Year

Specialty Name: Gas Stations – Area 410

Physical Inspection: Southwest King County

Sales – Improved Summary: Convenience stores are defined as businesses which include tangible and intangible assets.¹ All market transactions of gas stations and C-stores are for the sale of the business or going concern. The separation of real property value from these sales is problematic in mass appraisal and so was not used. A ratio study was not performed for the same reasons.

Income Approach: The Income Approach was considered and not used because the actual income stream is attributable to the going concern inclusive of the real estate. The isolation of real estate value is problematic and not applicable to mass appraisal.

Cost Approach: The Cost Approach was utilized in this revaluation. It improves equalization and allows the land value to reflect location adjustments.

Population – Average Improved Parcel Summary Data:

	<u>Land</u>	<u>Imp</u>	<u>Total</u>
2012 Value:	\$366,457,700	\$268,702,200	\$635,159,900
2013 Value:	\$371,143,200	\$267,227,000	\$638,370,200
Percent Change:	1.28%	-0.55%	0.51%

Number of Improved Parcels in the Population: 493

Conclusion and Recommendation:

Since the values recommended in this report improve uniformity and equity, I recommend posting them for the 2013 Assessment roll.

¹ Convenience Stores and Retail Fuel Properties: Essential Appraisal Issues, R.E. Bainbridge, Appraisal Institute, 2003, p102-105

ANALYSIS PROCESS

Effective Date of Appraisal: January 1, 2013

Date of Appraisal Report: June 13, 2013

Highest and Best Use Analysis

As if vacant: Market analysis of the gas stations in King County, together with current zoning and current anticipated use patterns, indicate the highest and best of the majority of the appraised parcels as commercial use. Any opinion not consistent with this is specifically noted in the records and considered in the valuation of the specific parcel

As if improved: Based on gas station trends, both demographic and current development patterns, the existing improvements represent the highest and best use of most sites. The existing use will continue until land value, in its highest and best use, exceeds the sum of value of the entire property in its existing use and the cost to remove the improvements. I find that the current improvements do add value to the property, in almost all cases, and are therefore the highest and best use of the property as improved. In those properties where the property is not at its highest and best use, a nominal value of \$1,000 is assigned to the improvements.

Standards and Measurement of Data Accuracy: Sales were analyzed for trends but not used for valuation. (See footnote 1 on page 2) Current data was verified and corrected when necessary via field inspection and review of plans.

Special Assumptions, Departures and Limiting Conditions

All three approaches to value were considered in this analysis.

The following Departmental guidelines were considered and adhered to

- No market trends (market condition adjustments, time adjustments) were applied to sales prices. Models were developed without market trends. The utilization of a minimum of three years of market information without adjustment for time averaged any net changes over that time period.
- This report intends to meet the requirements of the Uniform Standards of Professional Appraisal Practice, Standard 6.

Identification of the Area

Name or Designation: Area 410 - Gas Stations

Boundaries: All of King County.

Maps: Assessor's maps are located on the 7th floor of the King County Administration Building.

Area Description:

Convenience stores with gas and gas stations exist in all areas of the county. C-stores with gas sell about 80% of all gasoline in King County with the other 20% sold by supermarkets, discount warehouses, gas clubs and service stations.

Location tends to be of extreme importance for gas stations. They tend to be well distributed throughout the county with their frequency mostly dependent upon local population density. The trends are for larger properties with more profit centers associated with the C-store, and more discount-warehouse stores and grocery stores selling gasoline. We are also seeing more "starting gate" type dispenser arrays which put one dispenser on each gasoline island instead of two and are arranged so that the cars park at the dispensers perpendicular to the road rather than parallel to it. They provide service to more cars simultaneously.

Puget Sound Economic Conditions:

The gasoline market seems to have recovered from the recession. After seeing reductions in the number of gas stations for several years, there was actually an increase this year. The exact number of parcels in this specialty has gone from 446 last year to 493 today, including 11 associated vacant parcels.

Within the category of gasoline stations there is however, a great deal of change. The overwhelming majority of service stations have converted to the mini-mart/convenience store model. A lot of smaller, older, facilities have closed, while warehouse discount stores and grocery stores have added gasoline to their range of products. Some of these are minimally attended and sell for less, creating intense competition with the C-stores in the area.

More C-stores are trying to acquire more profit centers, i.e. fast food, fresh deli, video rental, lottery sales, carwash, vacuum/air service, copy/fax services, stamps, photo processing, specialized auto care, etc.

The 7 – Eleven Corporation, following its split with Venezuelan owned Citgo gasoline, has pulled its pumps from many less profitable locations. In some of the remaining places they are selling under their own flag, while in others they use the 76 brand. The photo on the cover shows a 7 – Eleven built to the newer concept numerous pumping stations on a single site.

Physical Inspection Identification:

While all gas stations were revalued, those in the western parts of Seattle were physically inspected. They comprise approximately 24% of the total population. This includes those in smaller municipalities and rural areas.

Scope of Data**Land Value Data:**

The geographic appraiser in the area in which the specialty property is located is responsible for the land value used by the specialty appraiser. See appropriate area reports for land valuation discussion.

Improved Parcel Total Values:

Sales Approach Model Description – The Market Approach was considered but not used. Sales in the convenience store market almost always represent the purchase of a going concern. It is the sale of the business inclusive of the real estate. Isolating the real estate value from business sales is problematic in that it is not adaptable to mass appraisal. (See footnote 1 on page 2).

Income Approach Model Description – The Income Approach was not used. Income was considered but the income stream represents the income to the business inclusive of the real estate. A rental market does not exist for these properties. Isolating income to the real estate is problematic and not adaptable to mass appraisal.

Cost Approach Model Description– Cost estimates for buildings are automatically calculated via the Marshall & Swift cost modeling system. Depreciation was based on studies done by Marshall & Swift Valuation Service. The cost was adjusted to the Western region and the Seattle area. Marshall & Swift cost calculations are automatically calibrated to the data in place in the Real Property Application.

This approach was utilized for the 2013 revaluation using Marshall & Swift Cost Estimator for the buildings and a proprietary cost manual for the gas station accessory improvements. Depreciation is implied with the gas station accessory improvements since they are not uniquely enumerated, and enjoy a high level of maintenance and repair. An advantage to the cost approach is that it allows for land value to make location adjustments to total value.

Gas Station Data

The following is a description of the data considered and stratifications recognized in the 2012 cost estimates for the gas station specialty.

There are basically four types of retail outlets which sell gasoline: the old style **service station** with service bays, air compressor, hoists, etc., the **convenience store** (C-Store) with gas, the **gas station only** which has numerous Multi-Product Dispensers (MPD's) and a small kiosk and the **co-branded C-Store/Quick Service Restaurant (QSR)**. The old style service stations that have

not been remodeled with a snack shop or C-Store have the greatest obsolescence and are at the bottom of the market. The very large co-branded C-Stores with gas, numerous dispensers and various other profit centers are at the high end.

Buildings:

The cost approach has been utilized to appraise gas stations. The subject parcels in King County have been inspected and stratified according to building quality:

- Excellent: Best wood, steel, brick or masonry, high volume area, best workmanship with many built-in features, package air conditioning.
- Good: Good wood, steel, brick, sash, and large overhangs, ranch or suburban style, good workmanship.
- Average: Average painted steel or cement block, small overhangs, small office. Average quality materials throughout.
- Low Cost: Painted steel or cement block, inexpensive sash, doors and gates. Minimal and low cost fixtures.

Car washes in separate buildings were valued by the Marshall & Swift automated cost modeling system. Generally building quality will be the same as the primary building. All car wash equipment is personal property.

The Personal Property Division also assesses compressors, pumps, dispensers, signs, hoists, tools, furniture and fixtures.

Accessory Improvements:

The valuation of accessory improvements (AI's) relates to the construction quality of the property as a whole. AI's are stratified according to quantity and quality. Therefore an Excellent quality building will generally have Type 1 accessory improvements, a Good quality building will usually have Type 2 AI's, an average quality building is associated with Type 3 AI's and a Low cost building should have Type 4 AI's. The value of AI's also relates to the number of filling stations and the size of the lot. Marshall Valuation Service indicates that the lives of such improvements are 15 to 30 years however, because of the store's long hours and heavy foot traffic deterioration of the interior can happen at a rapid rate. Excellent level stores will replace worn interior furnishings before wear shows while lesser qualities tend to show more wear and tear. The accessory improvements take the level of replacement/maintenance/repair into consideration when judging the construction quality of the store.

- Type 1 Best quality components throughout. \$300,000 - \$500,000 166 in class
- Type 2 Good quality components throughout. \$200,000 - \$300,000 188 in class
- Type 3 Average quality components throughout. \$100,000 - \$200,000 85 in class
- Type 4 Low cost components throughout. \$10,000 - \$100,000 43 in class

Example:

Service Station Accessory Improvements: Type 3 Average Quality Cost New

Tanks	10,000 gal.	\$44,000
	15,000 gal.	54,000
	20,000 gal.	76,000
Islands		20,000
Paving (including curbs & cutouts)		25,000
Lighting		8,000
Sign Pole		3,000
Canopy	1,500 sq ft	45,000
	2,500 sq ft	75,000
Piping & Wiring		40,000
Labor, Site Prep and Soft Costs		Varies

Accessory improvements are labeled as Type 1 – 4 in the accessory improvement section of the Real Property database. The value contribution of the accessory package was flat valued according to the indicated value range for the category type and included in the total cost estimate for the service station.

Cost calibration

The Marshall & Swift cost-modeling system built into the Real Property Application is calibrated to this region and the Seattle area.

Reconciliation and or validation study of calibrated value models

All parcels were individually reviewed by the specialty appraiser for correctness of the model application before final value selection. All factors used to establish value by the model were subject to adjustment.

Model Validation

Total Value Conclusions, Recommendations and Validation:

Typically the Market Sales Approach is considered the best reliable indicator of value when comparable sales are available. Since the sales do not represent real property value these sales could not be used to develop a model.

The Cost Approach was used on all of the Gas Station Specialty population. The cost approach allows for the greatest equity and uniformity. Land value becomes a location adjustment.

The Income Approach to value was considered but not used. Income for gas stations represents the performance of the business and not the real estate. Separating the two is problematic in mass appraisal.

Appraiser judgment prevails in all decisions regarding individual parcel valuation. Each parcel is reviewed and a value selected based on general and specific data pertaining to the parcel, the neighborhood, and the market. The Appraiser determines which available value estimate may be appropriate and may adjust of particular characteristics and conditions as they occur in the valuation area.

The Specialty Appraiser recommends application of the Appraiser selected values, as indicated by the appropriate model or method.

The total assessed value for the 2012 assessment year, for specialty 410, was \$635,159,900 and the recommended assessed value for the 2013 assessment year is \$638,370,200. Application of these recommended values for the 2013 assessment year results in a total increase from the 2012 assessments of 0.51%.

Client and Intended Use of the Appraisal:

*This mass appraisal report is intended for use only by the King County Assessor and other agencies or departments administering or confirming ad valorem property taxes. Use of this report by others is not intended by the appraiser. The use of this appraisal, analyses and conclusions is limited to the administration of ad valorem property taxes in accordance with Washington State law. As such it is written in concise form to minimize paperwork. The assessor intends that this report conform to the Uniform Standards of Professional Appraisal Practice (USPAP) requirements for a **mass appraisal report** as stated in USPAP SR 6-8. To fully understand this report the reader may need to refer to the Assessor's Property Record Files, Assessor's Real Property Data Base, separate studies, Assessor's Procedures, Assessor's field maps, Revalue Plan and the statutes.*

The purpose of this report is to explain and document the methods, data and analysis used in the revaluation of King County. King County is on a six year physical inspection cycle with annual statistical updates. The revaluation plan is approved by Washington State Department of Revenue. The Revaluation Plan is subject to their periodic review.

Definition and Date of Value Estimate:

Market Value

The basis of all assessments is the true and fair value of property. True and fair value means market value (Spokane etc. R. Company v. Spokane County, 75 Wash. 72 (1913); Mason County Overtaxed, Inc. v. Mason County, 62 Wn. 2d (1963); AGO 57-58, No. 2, 1/8/57; AGO 65-66, No. 65, 12/31/65). The true and fair value of a property in money for property tax valuation purposes is its "market value" or amount of money a buyer willing but not obligated to buy would pay for it to a seller willing but not obligated to sell. In arriving at a determination of such value, the assessing officer can consider only those factors which can within reason be said to affect the price in negotiations between a willing purchaser and a willing seller, and he must consider all of such factors. (AGO 65, 66, No. 65, 12/31/65)

Retrospective market values are reported herein because the date of the report is subsequent to the effective date of valuation. The analysis reflects market conditions that existed on the effective date of appraisal.

Highest and Best Use

RCW 84.40.030 *All property shall be valued at one hundred percent of its true and fair value in money and assessed on the same basis unless specifically provided otherwise by law.*

An assessment may not be determined by a method that assumes a land usage or highest and best use not permitted, for that property being appraised, under existing zoning or land use planning ordinances or statutes or other government restrictions.

WAC 458-07-030 (3) True and fair value -- Highest and best use. *Unless specifically provided otherwise by statute, all property shall be valued on the basis of its highest and best use for assessment purposes. Highest and best use is the most profitable, likely use to which a property can be put. It is the use which will yield the highest return on the owner's investment. Any reasonable use to which the property may be put may be taken into consideration and if it is peculiarly adapted to some particular use, that fact may be taken into consideration. Uses that are within the realm of possibility, but not reasonably probable of occurrence, shall not be considered in valuing property at its highest and best use.*

If a property is particularly adapted to some particular use this fact may be taken into consideration in estimating the highest and best use. (Samish Gun Club v. Skagit County, 118 Wash. 578 (1922)) The present use of the property may constitute its highest and best use. The appraiser shall, however, consider the uses to which similar property similarly located is being put. (Finch v. Grays Harbor County, 121 Wash. 486 (1922)) The fact that the owner of the property chooses to use it for less productive purposes than similar land is being used shall be ignored in the highest and best use estimate. (Samish Gun Club v. Skagit County, 118 Wash. 578 (1922))

Where land has been classified or zoned as to its use, the county assessor may consider this fact, but he shall not be bound to such zoning in exercising his judgment as to the highest and best use of the property. (AGO 63-64, No. 107, 6/6/64)

Date of Value Estimate

All property now existing, or that is hereafter created or brought into this state, shall be subject to assessment and taxation for state, county, and other taxing district purposes, upon equalized valuations thereof, fixed with reference thereto on the first day of January at twelve o'clock meridian in each year, excepting such as is exempted from taxation by law. [1961 c 15 §84.36.005]

The county assessor is authorized to place any property that is increased in value due to construction or alteration for which a building permit was issued, or should have been issued, under chapter 19.27, 19.27A, or 19.28 RCW or other laws providing for building permits on the assessment rolls for the purposes of tax levy up to August 31st of each year. The assessed valuation of the property shall be considered as of July 31st of that year. [1989 c 246 § 4]

Reference should be made to the property card or computer file as to when each property was valued. Sales consummating before and after the appraisal date may be used and are analyzed as to their indication of value at the date a valuation. If market conditions have changed then the appraisal will state a logical cutoff date after which no market date is used as an indicator of value.

Property Rights Appraised:

Fee Simple

Wash Constitution Article 7 § 1 Taxation: *All taxes shall be uniform upon the same class of property within the territorial limits of the authority levying the tax and shall be levied and collected for public purposes only. The word "property" as used herein shall mean and include everything, whether tangible or intangible, subject to ownership. All real estate shall constitute one class.*

Trimble v. Seattle, 231 U.S. 683, 689, 58 L. Ed. 435, 34 S. Ct. 218 (1914) *“the entire [fee] estate is to be assessed and taxed as a unit”*

Folsom v. Spokane County, 111 Wn. 2d 256 (1988) *“the ultimate appraisal should endeavor to arrive at the fair market value of the property as if it were an unencumbered fee”*

The definition of fee simple estate as taken from The Third Edition of The Dictionary of Real Estate Appraisal, published by the Appraisal Institute. “Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.”

Assumptions and Limiting Conditions:

1. *No opinion as to title is rendered. Data on ownership and legal description were obtained from public records. Title is assumed to be marketable and free and clear of all liens and encumbrances, easements and restrictions unless shown on maps or property record files. The property is appraised assuming it to be under responsible ownership and competent management and available for its highest and best use.*
2. *No engineering survey has been made by the appraiser. Except as specifically stated, data relative to size and area were taken from sources considered reliable, and no encroachment of real property improvements is assumed to exist.*
3. *No responsibility for hidden defects or conformity to specific governmental requirements, such as fire, building and safety, earthquake, or occupancy codes, can be assumed without provision of specific professional or governmental inspections.*
4. *Rental areas herein discussed have been calculated in accord with generally accepted industry standards.*
5. *The projections included in this report are utilized to assist in the valuation process and are based on current market conditions and anticipated short term supply demand factors. Therefore, the projections are subject to changes in future conditions that cannot be accurately predicted by the appraiser and could affect the future income or value projections.*
6. *The property is assumed uncontaminated unless the owner comes forward to the Assessor and provides other information.*
7. *The appraiser is not qualified to detect the existence of potentially hazardous material which may or may not be present on or near the property. The existence of such substances may have an effect on the value of the property. No consideration has been given in this analysis to any potential diminution in value should such hazardous materials be found (unless specifically noted). We urge the taxpayer to retain an expert in the field and submit data affecting value to the assessor.*
8. *No opinion is intended to be expressed for legal matters or that would require specialized investigation or knowledge beyond that ordinarily employed by real estate appraisers, although such matters may be discussed in the report.*
9. *Maps, plats and exhibits included herein are for illustration only, as an aid in visualizing matters discussed within the report. They should not be considered as surveys or relied upon for any other purpose.*
10. *The appraisal is the valuation of the fee simple interest. Unless shown on the Assessor's parcel maps, easements adversely affecting property value were not considered.*
11. *An attempt to segregate personal property from the real estate in this appraisal has been made.*
12. *Items which are considered to be "typical finish" and generally included in a real property transfer, but are legally considered leasehold improvements are included in the valuation unless otherwise noted.*
13. *The movable equipment and/or fixtures have not been appraised as part of the real estate. The identifiable permanently fixed equipment has been appraised in accordance with RCW 84.04.090 and WAC 458-12-010.*
14. *I have considered the effect of value of those anticipated public and private improvements of which I have common knowledge. I can make no special effort to contact the various jurisdictions to determine the extent of their public improvements.*
15. *Physically inspected areas comply as required by WAC 458- 07-015 4 (a). An exterior observation of the properties was made to verify the accuracy and completeness of property characteristic data that affect value. Due to lack of access or time, few received interior inspections.*

Scope of Work Performed:

Research and analyses performed are identified in the body of the revaluation report. The assessor has no access to title reports and other documents. Because of legal limitations we did not research such items as easements, restrictions, encumbrances, leases, reservations, covenants, contracts, declarations and special assessments. Disclosure of interior features and, actual income and expenses by property owners is not a requirement by law therefore attempts to obtain and analyze this information are not always successful. The mass appraisal performed must be completed in the time limits indicated in the Revaluation Plan and as budgeted. The scope of work performed and disclosure of research and analyses not performed are identified throughout the body of the report.

CERTIFICATION:

I certify that, to the best of my knowledge and belief:

- *The statements of fact contained in this report are true and correct*
- *The report analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions and is my personal, impartial, and unbiased professional analyses, opinions, and conclusions.*
- *I have no present or prospective interest in the property that is the subject of this report and no personal interest with respect to the parties involved.*
- *I have no bias with respect to the property that is the subject of this report or to the parties involved.*
- *My engagement in this assignment was not contingent upon developing or reporting predetermined results.*
- *My compensation for completing this assignment is not contingent upon the development or reporting of predetermined value or direction in value that favors the cause of the client, the amount of the value opinion, the attainment of a stipulated result, or the occurrence of a subsequent event directly related to the intended use of this appraisal.*
- *My analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the Uniform Standards of Professional Appraisal Practice.*
- *The area(s) physically inspected for purposes of this revaluation are outlined in the body of this report.*
- *The individuals listed below were part of the "appraisal team" and provided significant real property appraisal assistance to the person signing this certification. Such duties, responsibilities and services include, but are not limited to physical inspection, revalue, appeal response preparation, appeal hearing appearance, data collection, sale verification, new construction evaluation, and any other service which may be required from time to time and be determined significant or otherwise during the fulfillment of position requirements, and are made part of each real property parcel, is a matter of public record and this certification by reference.*
- *Any services regarding the subject area performed by me within the prior three years, as an appraiser or in any other capacity is listed below:*

Physical inspection, revalue, appeal response preparation, appeal hearing appearance, data collection, sale verification.

Robert M. Roubyer

PARCELS INSPECTED FOR THIS REVALUE

Major	Minor	PropName	AddrLine
047500	0130	SHELL FOOD MART	719 NW MARKET ST
192604	9062	ARCO AMPM	14424 GREENWOOD AVE N
192604	9135	76	14056 GREENWOOD AVE N
276760	2690	7-ELEVEN	6111 24TH AVE NW
276760	4630	76/PIT STOP	5715 15TH AVE NW
276770	1170	SPIRIT	5505 24TH AVE NW
276810	0477	SHELL FOOD MART	1448 NW MARKET ST
291970	2475	CHEVRON/SALMON'S SERVICE Split Act	355 NW 85TH ST
292604	9539	76 STADIUM MARKET/STARBUCKS	2137 N NORTHGATE WAY
394190	0005	SHELL FOOD MART	9796 HOLMAN RD NW
435870	0232	SHELL SERVICE	10745 MERIDIAN AVE N
446840	0080	CHEVRON EXTRA MILE & CAR WASH	2150 N NORTHGATE WAY
567600	0062	76	8400 AURORA AVE N
604640	0845	ARCO AMPM	940 N 85TH ST
630000	0615	ARCO AMPM	10502 AURORA AVE N
641460	0331	VALERO	13401 ROOSEVELT WAY N
751850	0460	JOE'S MINI MART/SHELL	6759 15TH AVE NW
781870	0435	SHELL FOOD MART / RETAIL	800 NW 85TH ST
891100	0370	76 FOOD MART & MONEY TREE	10500 GREENWOOD AVE N
948270	0280	SHELL	7200 AURORA AVE N
137080	4585	76	3301 W MCGRAW ST
197220	0385	7-ELEVEN	300 N 36TH ST
197220	4830	SHELL FOOD MART	31 W NICKERSON ST
198220	1965	MR J'S DELI MART	4600 LEARY WAY NW
242503	9047	CHEVRON/BROWN BEAR	1800 15TH AVE W
277060	2511	ARCO AMPM	3201 20TH AVE W
277060	2895	76 AUTO CARE	1517 W DRAVUS ST
277110	1005	EMERSON DELI & GAS	2120 W EMERSON ST
423540	0725	SHELL SERVICE STATION	3317 W GOVERNMENT WAY
744200	0515	TEXACO FOOD MART	3950 LEARY WAY NW
952110	0505	SHELL SERVICE STATION	4605 FREMONT AVE N
952110	0785	76	4600 FREMONT AVE N
219760	0825	ARCO AMPM & CAR WASH	427 12TH AVE
225450	0805	SHELL FOOD MART & CAR WASH	700 12TH AVE E
266300	0610	76 FOOD MART	915 E ROY ST
330370	0085	HILLTOP SERVICE STATION	523 15TH AVE E
533220	0190	SHELL	3100 E MADISON ST
600300	0410	SHELL FOOD MART	1502 BROADWAY
722850	0570	76	2220 E UNION ST
722850	1365	SHELL SERVICE	2015 E UNION ST
723460	1043	SHELL FOOD MART	1701 E MADISON ST
859090	0165	76 FOOD MART	914 JAMES ST
880590	1085	76 AUTO CARE	2625 E MONTLAKE PL E
912610	1805	ARCO AMPM	665 23RD AVE
766620	2680	SHELL FOOD MART	511 S DEARBORN ST
198520	0460	76	351 BROAD ST
198920	1350	SHELL FOOD MART	10 DENNY WAY
199120	0685	SHELL FOOD MART & RETAIL	620 DENNY WAY
387990	1750	IMPS ON 1775	622 ELLIOTT AVE W

387990	1775	SHELL FOOD MART	630 ELLIOTT AVE W
545830	0525	SHELL/MINI-MART/RETAIL	720 TAYLOR AVE N
192404	9069	CHEVRON STATION	5940 EAST MARGINAL WAY S
213620	0606	ARCO AMPM	7200 EAST MARGINAL WAY S
273410	0125	SHELL STATION	6200 CORSON AVE S
536720	0446	TAYGAS AUTO REPAIR/GAS PUMPS	6185 4TH AVE S
536720	1160	SHELL	650 S MICHIGAN ST
536720	1570	76 FOOD MART/CAR WASH	551 S MICHIGAN ST
766620	4410	ARCO AMPM	2200 4TH AVE S
766620	5280	SHELL	2461 4TH AVE S
766620	5520	PACIFIC PRIDE / CONVENIENCE STORE	3211 4TH AVE S
000300	0108	SHELL JACKSONS	13138 INTERURBAN AVE S
000300	0113	76 FOOD MART	13310 INTERURBAN AVE S
032304	9064	TUKWILA CHEVRON	10805 TUKWILA INTERNATIONAL BLVD
110500	0520	LUCKY ONE FOOD STORE	6815 RAINIER AVE S
110800	0200	SHELL STATION	7219 RAINIER AVE S
110800	0776	VALERO FOOD SHOP	7301 RAINIER AVE S
122304	9007	76 SERVICE STATION	11655 RENTON AVE S
122304	9156	QUALITY FOOD MART / SHELL GAS STATION	11900 RENTON AVE S
122304	9185	SHELL	11809 RENTON AVE S
217200	0671	7-ELEVEN	12848 MARTIN LUTHER KING JR WAY S
302404	9181	SHELL GAS STATION AND MINI MART	
333300	1085	SHELL	6600 MARTIN LUTHER KING JR WAY S
390410	0260	JIM'S MART	7500 MARTIN LUTHER KING JR WAY S
508740	0010	SAFEWAY GAS STATION	9200 RAINIER AVE S
562420	0097	76	9525 14TH AVE S
788360	8370	76 FOOD MART	8819 14TH AVE S
788360	8593	PACIFIC PRIDE	9004 14TH AVE S
000360	0065	76 AUTO CARE	2801 MARTIN LUTHER KING JR WAY S
000360	0078	CHEVRON FOOD MART	2802 RAINIER AVE S
059700	0535	VALERO	3002 BEACON AVE S
088300	0005	76	6230 RAINIER AVE S
149830	2486	7-ELEVEN	2009 RAINIER AVE S
234130	0225	ARCO AMPM	5600 MARTIN LUTHER KING JR WAY S
367740	0105	GULL/MC FOODS	4800 BEACON AVE S
713230	0215	SHELL FOOD MART	852 RAINIER AVE S
795030	3714	GENESEE SHELL	3607 S GENESEE ST
811310	0322	76 CIRCLE K	6056 MARTIN LUTHER KING JR WAY S
912200	0281	76 FOOD STORE	2415 BEACON AVE S
912200	0305	SHELL FOOD MART	2424 BEACON AVE S
012303	9220	LIBERTY FOOD MART	9857 17TH AVE SW
012303	9481	SHELL FOOD MART	2805 SW ROXBURY ST
062304	9293	CHEVRON FOOD MART & CAR WASH	1520 SW 100TH ST
072304	9550	76	11249 1ST AVE S
095200	7430	76 FOOD MART	4580 FAUNTLEROY WAY SW
172180	1935	TOP HAT MARKET	10723 1ST AVE S
177310	1085	DELRIDGE FOOD MART	5235 DELRIDGE WAY SW
177310	1410	SHELL FOOD MART	5439 DELRIDGE WAY SW
262403	9127	76 FOOD MART	7413 FAUNTLEROY WAY SW
301030	1140	76/WEST SEATTLE FOOD MART	4001 CALIFORNIA AVE SW

320380	0105	TEXACO FOOD MART/SERVICE	1505 SW ROXBURY ST
327780	0680	SOUTH SEATTLE MARKET	6352 35TH AVE SW
345100	0205	SHELL GAS STATION	1418 SW 107TH ST
386990	0015	SHELL FOOD MART & RETAIL	6540 CALIFORNIA AVE SW
436520	0102	GASCO	8848 35TH AVE SW
436570	0320	GAS DEPOT	9001 DELRIDGE WAY SW
534720	0005	LAND FOR GAS STATION IMPS ON 0020	9200 35TH AVE SW
534720	0020	7-ELEVEN	9200 35TH AVE SW
608710	0145	SHELL	4100 SW ADMIRAL WAY
608710	0910	SAFEWAY GAS STATION	4115 SW ADMIRAL WAY
612660	0495	SHELL FOOD MART	3901 SW ALASKA ST
637950	0056	CHEVRON EXTRA MILE	2347 CALIFORNIA AVE SW
726220	0011	76	2851 SW ROXBURY ST
790520	0056	7-ELEVEN STORE	3801 CALIFORNIA AVE SW
798540	0301	ARCO AMPM	7301 DELRIDGE WAY SW
798540	0520	SHELL FOOD MART	7132 DELRIDGE WAY SW
926920	0005	CHEVRON STATION / CAR WASH	7580 35TH AVE SW
929730	1820	7-ELEVEN	4414 35TH AVE SW