



Name of Debtor: KMART CORPORATION

02-02474

**EXHIBIT A**  
**PROOF OF CLAIM**  
**STATEMENT OF TAXES DUE**

CASE NO: 02-02474

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BENTON COUNTY, WASHINGTON	ASSESSMENT YEAR	LIEN DATE	DATE TAX DUE	AMOUNT OF TAXES DUE	*DATE TAXES DELINQUENT	*AMOUNT OF DELINQUENT INTEREST & COSTS	TOTAL DUE
3-OPK4-840-0000-000	2001	04-16-01	04-30-02	\$9,868 19	05-01-02	\$0.00	\$9,868 19

NOTE RCW 84 56 020 provides that all taxes are due on or before April 30 and are delinquent thereafter, provided, if one half of the taxes are paid by April 30, the second half shall be due on or before October 31 and are delinquent thereafter. Delinquent taxes bear interest at the rate of 12 percent per annum, plus a penalty of three percent of the amount delinquent on June 1st of the year due and an additional eight percent penalty on the amount delinquent on December 1st of the year due.

\*Interest & costs in this column computed through **MAR 2002** Interest accrues thereafter as noted above **DATED: 4/9/02**

**EXHIBIT B**  
**RCW 84.60.010**

**Priority of tax lien.** *All taxes and levies which may hereafter be lawfully imposed or assessed shall be and they are hereby declared to be a lien respectively upon the real and personal property upon which they may hereafter be imposed or assessed, which liens shall include all charges and expenses of and concerning the said taxes which, by the provisions of this title, are directed to be made. The said lien shall have priority to and shall be fully paid and satisfied before any recognizance, mortgage, judgment, debt obligation or responsibility to or with which said real and personal property may become charged or liable.*

(Amended by Laws 1969, Ex. Sess., ch. 251 § 1)"

**RCW 84.60.020**

**Attachment of tax liens.** *The taxes assessed upon real property, including mobile homes assessed thereon, and other mobile homes as defined in RCW 82.50.010 shall be a lien thereon from and including the first day of January in the year in which they are levied until the same are paid, but as between the grantor or vendor and the grantee or purchaser of any real property or any such mobile home, when there is no express agreement as to payment of the taxes thereon due and payable in the calendar year of the sale or the contract to sell, the grantor or vendor shall be liable for the same proportion of such taxes as the part of the calendar year prior to the day of the sale or the contract to sell bears to the whole of such calendar year, and the grantee or purchaser shall be liable for the remainder of such taxes and subsequent taxes. The lien for the property taxes assessed on a mobile home shall be terminated and absolved for the year subsequent to the year of its removal from the state, when notice is given to the county treasurer describing the mobile home, if all property taxes due at the time of removal are satisfied. The taxes assessed upon each item of personal property assessed shall be a lien upon such personal property except mobile homes as above provided from and after the date upon which the same is listed with and valued by the county assessor, and no sale or transfer of such personal property shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon each item of personal property of the person assessed, distrained by the treasurer as provided in RCW 84.56.070, from and after the date of the distraint and no sale or transfer of such personal property so distrained shall in any way affect the lien for such taxes upon such property. The taxes assessed upon personal property shall be a lien upon the real property of the person assessed, selected by the county treasurer and designated and charged upon the tax rolls as provided in RCW 84.60.040, from and after the date of such selection and charge and no sale or transfer of such real property so selected and charged shall in any way affect the lien for such personal property taxes upon such property.*

(Amended by Laws 1977, Ex. Sess., ch. 22, § 8, effective May 6, 1977; Laws 1985, ch. 395, § 5)

**PROSECUTING ATTORNEY  
BENTON COUNTY, WASHINGTON**

**ANDY MILLER**  
PROSECUTING ATTORNEY

**CARRIE RUNGE**  
CHIEF DEPUTY

**RYAN K. BROWN**  
CHIEF CIVIL DEPUTY

**PAT FLEMING**  
PA ADMINISTRATOR

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April 9, 2002

**DEPUTIES**

SYLVIA A CORNISH  
SARAH B THORNTON  
TERRY J BLOOR  
SCOTT W JOHNSON  
DONNA P MANNION  
JULIE E LONG  
TAMERA A TAYLOR  
SHARON M SWANSON  
RYAN M SWINBURSON  
CHRIS T HERION  
TIMOTHY A SKEELS  
CASSANDRA NOBLE  
GLORIA OCHOA LAWRENCE  
MONICA K HOLLENBERG  
JOSEPH M BURROWES

*Kmart Corporation, et al.*  
*c/o Trumbull Services, LLC*  
*P. O. Box 426*  
*Windsor, CT 06095*

**RE: KMART CORPORATION, et al.**  
**U. S. Bankruptcy Court No. 02-02474 Jointly Administered**  
**Claim in Case: KMART CORPORATION, 02-02474**

*Dear Clerk:*

*Please find enclosed the original Proof of Claim with Exhibit A - Statement of Taxes Due and Exhibit B - Sections 84.60.010 and 84.60.020 Revised Code of Washington attached, to be filed in your usual manner in the above-referenced bankruptcy proceeding.*

*Very truly yours,*

**ANDY MILLER**  
**PROSECUTING ATTORNEY**

  
**Rosemary B. Ozuna**  
**Claims - Bankruptcy**

*ro*

**Enclosure**