Introduced by: Scott Blair

Proposed No.: 82-725

ORDINANCE NO. 6264

AN ORDINANCE relating to property tax appeals; establishing a \$10.00 filing fee; adding a new section to the King County Code.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. The King County Board of Appeals shall charge a \$10.00 filing fee for each property tax appeal filed.

 $\underline{\mathtt{SECTION}\ 2}.$ No fee shall be charged for tax appeals on an individual's principle place of residence as defined in RCW 84.36.383.

INTRODUCED ANDEREAD for the first time this 20th day of December, 1982.

PASSED this 27th day of December, 1982.

KING COUNTY COUNCIL KING COUNTY, WASHINGTON

Chairman Morth

ATTEST:

the Council

APPROVED this 6th day of January

VETOED

24 25

Ļ

2

3

4

5

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

26

27

28

29

30

31

32

33



King County Executive

Randy Revelle

January 6, 1983

The Honorable Lois North Chairman, King County Council C O U R T H O U S E

RE: 1983 REVENUE ORDINANCES

Dear Madam Chairman:

I have reviewed the series of 1983 service fee and tax ordinances enacted by the King County Council in the course of the 1983 Annual Budget review process. This letter conveys my actions and concerns on four of the ordinances — Ordinance 6264 pertaining to property tax appeals; Ordinance 6260 revising license fees for amusement devices; and Ordinance 6256 and 6257 setting development review and permit processing fees, respectively.

Ordinance 6264

Ordinance 6264 establishes a filing fee of \$10.00 for each property tax appeal filed, excepting those filed on an individual's principal place of residence. I have been advised by the King County Prosecuting Attorney that the functions of the County Board of Equalization are prescribed by State Statute (RCW 84.48.010 - 84.48.046) and that State law does not provide authority, either expressly or implied, for King County to impose a fee for filing of property tax appeals.

In the absence of such authority, it is the opinion of the Prosecuting Attorney that the fee imposed by Ordinance 6264 is beyond the current authority of King County and is not legally enforceable. Accordingly, I have vetoed Ordinance 6264.

Ordinance 6260

Ordinance 6260 revises license fees for amusement devices and produces revenue in excess of the cost of administration and enforcement of regulatory

The Honorable Lois Normal January 6, 1983 Page Three

If you have any questions or concerns about my actions on Ordinances 6264, 6260, 6256 or 6257 please contact me or Shelly Yapp, Budget Director.

RANDY CEVELLE King County Executive

RR/SY:em

cc: King County Councilmembers Norm Maleng, King County Prosecutor Harley Hoppe, King County Assessor Jerry Peterson, Acting King County Council Administrator ATTN: Cal Hoggard, Council Staff Harry Thomas, Deputy King County Executive Executive Department and Office Directors Executive Office Staff