

02/04/99

Introduced By: PULLEN

Clerk 1/25/99

Proposed No.: 98-656

ORDINANCE NO. **13410**

AN ORDINANCE relating to the board of appeals and equalization; amending Ordinance 6444, Section 2, as amended, and K.C.C. 2.34.020, Ordinance 6444, Section 3, and K.C.C. 2.34.030, Ordinance 6444, Section 4, and K.C.C. 2.34.040, Ordinance 6444, Section 5, as amended, and K.C.C. 2.34.050 and Ordinance 6444, Section 6, and K.C.C. 2.34.060, adding a new section to K.C.C. chapter 2.34 and repealing Ordinance 3086 and K.C.C. 2.32.200.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 6444, Section 2, as amended, and K.C.C. 2.34.020 are each hereby amended to read as follows:

Composition. A. In conformance with Section 710 of the (~~charter~~) King County Charter, the board shall be composed of seven members appointed by the county executive subject to confirmation by a majority of the county council.

B. The term of office shall be for four years, and shall be staggered as follows: two terms shall commence each year except that every fourth year commencing in 1986 only one term shall commence. Board members shall fill the term to which appointed or that portion remaining of an unexpired term. A member whose term has expired shall continue to serve until a successor has been appointed. Terms shall commence on July 1st.

1 C. Removal of a member of the board, except upon expiration of his appointed term,
2 shall be only as provided for in Section 710 of the ~~((charter))~~ King County Charter.

3 D. The members of the board shall meet and choose a chairman annually to serve from
4 July ~~((1st))~~ 15 ~~((to June 30th))~~ through July 14 of the following year.

5 E. A majority of the board shall constitute a quorum in matters of equalization, and in
6 matters of appeal from executive orders and regulations.

7 SECTION 2. Ordinance 6444, Section 3, and K.C.C. 2.34.030 are each hereby amended
8 to read as follows:

9 **Powers.** A. The board shall hear and decide all appeals from any valuation in property
10 by the department of assessments, examine other matters related to assessment of the
11 property of the county as provided by general law and hear appeals from any other orders by
12 an executive department or administrative office as provided by ordinance.

13 ~~((A. Appeals on Property Taxes and Valuations~~
14 ~~1.))~~ B. In conformity with ~~((the provisions of))~~ RCW 84.48.010 through 84.48.046
15 relating to the equalization of assessments, and in addition to those powers relating to
16 valuation provided for in Section 720~~((,))~~ of the King County Charter, the board shall hear
17 and decide all appeals ~~((and such other matters specified by:~~

18 ~~_____ a. RCW 84.56.390, RCW 84.56.400 relating to the treasurer's record of false or~~
19 ~~erroneous listings;~~

20 ~~_____ b. RCW 84.52.090 relating to the assessor's record of errors in descriptions,~~
21 ~~double assessments or manifest errors in assessment.~~

1 ~~2. The board may grant a change of venue to a board of equalization of another~~
2 ~~county, or may receive a request for a change of venue from a granting county, under the~~
3 ~~following circumstances:~~

4 ~~a. When a quorum cannot be achieved due to members of the board disqualifying~~
5 ~~themselves because of conflicts of interest or because of the appearance of fairness doctrine;~~

6 ~~b. When equalization is the basis for an appeal by a member of the board of~~
7 ~~appeals, assistants to the board, or any member of the county governmental authority on his~~
8 ~~or her own property or on any property in which that person has an interest,~~

9 ~~PROVIDED that:~~

10 ~~The county legislative authority of both the granting and receiving county have adopted~~
11 ~~an ordinance providing for or permitting such change of venue; and both counties have~~
12 ~~entered into an agreement as to where the hearing shall be heard, reimbursement of costs, and~~
13 ~~other issues necessary to facilitate the change of venue. The decision of the receiving board~~
14 ~~shall be transmitted to the granting board who shall issue an order without prejudice.~~

15 ~~3. Decisions of the King County Assessor in tax payer claims for relief of taxes and~~
16 ~~assessments on real or personal property that has been destroyed as provided for in RCW~~
17 ~~36.21.080 and RCW Ch. 84.70 shall, in the event the taxpayer wishes to appeal be first~~
18 ~~appealed to the board of appeals and equalization; provided, that the decision of the board~~
19 ~~may be further appealed to the King County Council. The decision of the council shall be~~
20 ~~final)) as are provided by statute, including the following appeals:~~

21 1. Appeals of exemption denials related to public corporations under RCW 35.21.755;

1 2. Appeals for a change in appraised value if the Department of Revenue establishes
 2 taxable rent related to leasehold excise tax under RCW 82.29A.020(2)(b) based on an
 3 appraisal done by the county assessor at the request of the Department of Revenue;

4 3. Appeals of decisions or disputes related to historic property under RCW 84.26.130;

5 4. Forest land determination under RCW 84.33.116, 84.33.118, 84.33.120, 84.33.130
 6 and 84.33.140, including an appeal of an assessor's refusal to classify land as forest land
 7 under RCW 84.33.120;

8 5. Current use determinations under RCW 84.34.035 and 84.34.108;

9 6. Appeals related to senior citizen exemption denials under RCW 84.36.385;

10 7. Appeals related to cessation of exempt use under RCW 84.36.812;

11 8. Determinations related to property tax deferrals under RCW 84.38.040;

12 9. Determinations related to omitted property or value under RCW 84.40.085;

13 10. Valuation appeals of taxpayers under RCW 84.48.010;

14 11. Appeals from a decision of the assessor relative to a claim for either real or
 15 personal property tax exemption, under RCW 84.48.010; and

16 12. Destroyed property appeals under RCW 84.70.010.

17 ~~((B. Appeals on Orders or Regulations of Executive Departments and Administrative~~
 18 ~~Offices.)) C. The board shall hear and decide all appeals resulting from:~~

19 1. The granting, denial, suspension or revocation of business licenses ~~((or anchorage~~
 20 ~~and mooring permits.))~~ under K.C.C. 6.01.150;

21 2. Grievances related to actions of the director of the animal control authority
 22 ~~((pursuant to))~~ under K.C.C. chapter 11.04((,));

23 3. The fire marshal's decisions on fireworks permits under K.C.C. chapter 6.26;

1 4. Assessments by lake management districts, with the final decision made by the
 2 council under Ordinance 11956; and

3 5. Other orders or regulations as required by ordinance.

4 SECTION 3. Ordinance 6444, Section 4, and K.C.C. 2.34.040 are each hereby
 5 amended to read as follows:

6 **Administrative ((S))support.** A. The board shall appoint a clerk of the board as
 7 provided by state law. The clerk, or his or her designee, shall attend all sessions of the board
 8 and shall keep the official record thereof. The clerk shall also be responsible for managing
 9 the administrative staff support of the board. ~~((Neither))~~ The county assessor, the director of
 10 any executive agency whose orders and regulations are subject to appeal before the board,
 11 ~~((nor))~~ and any member of ~~((said))~~ such an agencies' staffs may not serve as the clerk.

12 B. With the approval of the board and within budgetary constraints, the clerk may
 13 appoint such assistants and employees as the board deems necessary for aiding the board in
 14 carrying out its functions. The clerk and ~~((such))~~ the assistants and employees shall, in
 15 accordance with state law, serve at the pleasure of the board and are thus exempt from career
 16 service. As exempt county employees, the clerk and ~~((such))~~ the assistants and employees
 17 shall comply with the same work-related regulations as are applicable to exempt employees
 18 of the legislative branch of county government.

19 C. The board may, subject to budgetary constraints, hire on a ~~((per-diem))~~ per diem
 20 basis one or more hearing examiners who shall be selected for their knowledge of the values
 21 of property in the county and shall subscribe to the same oath as board members.

22 ~~D.((Effective July 1, 1983, the executive shall establish a board of appeals and~~
 23 ~~equalization operating account within the current expense fund, and transfer to the account~~

1 ~~such funds as have been appropriated and budgeted within the General Services Division~~
2 ~~account for the operation of the board. Subsequently, t))~~ The board shall submit each year to
3 the county council for approval a proposed budget for the following year in the manner
4 provided by law for the preparation and submission of budgets by appointive officials.

5 SECTION 4. Ordinance 6444, Section 6, and K.C.C. 2.34.060 are each hereby
6 amended to read as follows:

7 **Conflict of Interest.** Members of the board and all employees assigned to the board
8 shall be governed by the employee code of ethics as provided in K.C.C. Title 3~~((, K.C.C.))~~.
9 All persons deemed to have a conflict of interest and wishing to appeal to the board on
10 matters of equalization shall be governed by the appeals procedure provided in the code of
11 ethics and as ~~((herein))~~ provided in this section.

12 SECTION 5. Ordinance 3086 and K.C.C. 2.32.200 are each hereby repealed.

13 NEW SECTION. SECTION 6. There is hereby added to K.C.C. 2.34 a new section
14 to read as follows:

15 **Reporting on constraints placed on real property.** The chair of the board of
16 appeals and equalization shall annually, and before May 1st of each year, request the
17 following:

- 18 1. A report in writing from the department of development and environmental
19 services, and any other department responsible for identifying physical and
20 environmental constraints placed on real property that might affect true and
21 fair market value, on the transmittal of that information to the office of the
22 King County assessor, consistent with the provisions of K.C.C. 4.62 .

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2. A report in writing from the office of the King County assessor attesting to the receipt of that information from any and all departments responsible for identifying physical and environmental constraints on real property that may affect true and fair market value, consistent with the provisions of K.C.C. 4.62.

INTRODUCED AND READ for the first time this 25th day of January, 1999.

PASSED by a vote of 11 to 0 this 16th day of February, 1999

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON

Louise Miller
Chair

ATTEST:

Jensen
Clerk of the Council

APPROVED this 25 day of February, 1999.

Dale Anderson
King County Executive

Attachments: None