

03/19/99

Introduced By: Louise Miller

BAR 03/19/99

Proposed No.: 1999-0192

ORDINANCE NO. **13507**

AN ORDINANCE relating to the board of appeals and equalization, granting the power to administer oaths and affirmations; and amending Ordinance 6444, Section 3, as amended, and K.C.C. 2.34.030.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 6444, Section 3, as amended, and K.C.C. 2.34.030 are each hereby amended to read as follows:

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

B. In conformity with RCW 84.48.010 through 84.48.046 relating to the equalization of assessments, and in addition to those powers relating to valuation provided for in Section 720 of the King County Charter, the board shall hear and decide all appeals as are provided by statute, including the following appeals:

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

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

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

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

5. Current use determinations under RCW 84.34.035 and 84.34.108;

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

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

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

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

10. Valuation appeals of taxpayers under RCW 84.48.010;

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

12. Destroyed property appeals under RCW 84.70.010.

C. The board shall hear and decide all appeals resulting from:

1. The granting, denial, suspension or revocation of business licenses under K.C.C. 6.01.150;

2. Grievances related to actions of the director of the animal control authority under K.C.C. chapter 11.04;

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

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

5. Other orders or regulations as required by ordinance.

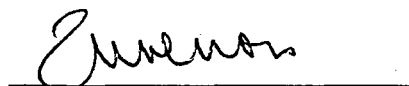
INTRODUCED AND READ for the first time this 5th day of April, 1999.

PASSED by a vote of 12 to 0 this 17th day of May, 1999.

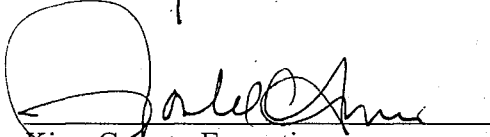
KING COUNTY COUNCIL
KING COUNTY, WASHINGTON


Chair

ATTEST:


Clerk of the Council

APPROVED this 27 day of May, 1999


King County Executive

Attachments: None