



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

December 15, 2015

Ordinance 18195

Proposed No. 2015-0404.1

Sponsors von Reichbauer

1 AN ORDINANCE relating to the board of appeals and
2 equalization; amending Ordinance 6444, Section 1, and
3 K.C.C. 2.34.010, Ordinance 6444, Section 2, as amended,
4 and K.C.C. 2.34.020, Ordinance 6444, Section 3, as
5 amended, and K.C.C. 2.34.030, Ordinance 6444, Section 4,
6 as amended, and K.C.C. 2.34.040, Ordinance 6444, Section
7 5, as amended, and K.C.C. 2.34.050, Ordinance 6444,
8 Section 6, as amended, and K.C.C. 2.34.060 and Ordinance
9 12504, Section 1, and K.C.C. 2.34.100 and repealing
10 Ordinance 13410, Section 6, as amended, and K.C.C.
11 2.34.035.

12 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

13 SECTION 1. Ordinance 6444, Section 1, and K.C.C. 2.34.010 are each hereby
14 amended to read as follows:

15 A. There is established a King County ~~((B))~~board of ~~((A))~~appeals as provided
16 ~~((for))~~ in Article 7 of the King County Charter. Additionally, the functions of the county
17 council in its capacity as a board of equalization are hereby vested in the board of
18 appeals, which shall be formally designated as the King County ~~((B))~~board of

19 ~~((A))~~appeals and ~~((E))~~equalization(~~(, and which shall be referred to hereafter in this~~
20 ~~section as "the board."))~~).

21 B. The chair of the board ~~((shall be))~~ is responsible to the ~~((King County))~~
22 council for the efficient management and administration of the board and its resources.

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

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

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

34 C. Removal of a member of the board, except upon expiration of ~~((his))~~ the
35 member's appointed term, shall be only as provided for in Section 710 of the King
36 County Charter.

37 D. The members of the board shall meet and choose a chair~~((man))~~ annually to
38 serve from July 15 through July 14 of the following year.

39 E. A majority of the board shall constitute a quorum in matters of
40 equalization~~((;))~~ and in matters of appeal from executive orders and regulations.

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

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

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

52 1. Appeals of exemption denials related to public corporations under RCW
53 35.21.755;

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

58 3. Appeals of decisions or disputes related to historic property under RCW
59 84.26.130;

60 4. Any ((F))forest land determination under chapter 84.33 RCW ((84.33.116,
61 84.33.118, 84.33.120, 84.33.130 and 84.33.140, including an appeal of an assessor's
62 refusal to classify land as forest land under RCW 84.33.120)));

- 63 5. Current use determinations under chapter 84.34 RCW (~~84.34.035 and~~
64 ~~84.34.108~~);
- 65 6. Appeals related to senior citizen exemption denials under RCW 84.36.385;
- 66 7. Appeals related to cessation of exempt use under RCW 84.36.812;
- 67 8. Determinations related to property tax deferrals under RCW 84.38.040;
- 68 9. Determinations related to omitted property or value under RCW 84.40.085;
- 69 10. Valuation appeals of taxpayers under RCW 84.48.010;
- 70 11. Appeals from a decision of the assessor relative to a claim for either real or
71 personal property tax exemption, under RCW 84.48.010; (~~and~~)
- 72 12. Destroyed property appeals under RCW 84.70.010(~~-~~);
- 73 (~~C. The board shall hear and decide all appeals resulting from:~~
74 ~~1.)~~ 13. The granting, denial, suspension or revocation of business licenses
75 under K.C.C. 6.01.150;
- 76 (~~2.)~~ 14. Grievances related to actions of the director of the animal control
77 authority under K.C.C. chapter 11.04;
- 78 (~~3.)~~ 15. The fire marshal's decisions on fireworks permits under K.C.C.
79 chapter 6.26; and
- 80 4.) 16. Assessments by lake management districts, with the final decision made
81 by the council (~~under Ordinance 11956; and~~
82 ~~5. Other orders or regulations as required by ordinance~~)).
- 83 SECTION 4. Ordinance 13410, Section 6, as amended, and K.C.C. 2.34.035 are
84 each hereby repealed.

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

87 A. The board shall appoint a clerk of the board as provided by state law. The
88 clerk, or ~~((his or her))~~ the clerk's designee, shall attend all sessions of the board and shall
89 keep the official record thereof. The clerk ~~((shall))~~ is also ~~((be))~~ responsible for
90 managing the administrative staff support of the board. The county assessor, the director
91 of any executive agency whose orders and regulations are subject to appeal before the
92 board~~((;))~~ and any member of ~~((such))~~ those agencies' staffs may not serve as the clerk.

93 B. With the approval of the board and within budgetary constraints, the clerk may
94 appoint ~~((such))~~ assistants ~~((and employees as))~~ the board deems necessary for aiding the
95 board in carrying out its functions. The clerk and the assistants ~~((and employees))~~ shall,
96 in accordance with state law, serve at the pleasure of the board and are ~~((thus))~~ exempt
97 from career service. As exempt county employees, the clerk and the assistants ~~((and~~
98 ~~employees))~~ shall comply with the same work-related regulations as ~~((are applicable))~~
99 apply to exempt employees of the legislative branch of county government.

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

103 D. The board shall submit each year to the county council for approval a
104 proposed budget for the following year in the manner provided by law for the preparation
105 and submission of budgets by appointive officials.

106 SECTION 6. Ordinance 6444, Section 5, as amended, and K.C.C. 2.34.050 are
107 each hereby amended to read as follows:

108 A. ~~((For each six hour day devoted to official work of the board, each~~
109 ~~member and each hearing examiner employed by the board thereof))~~ If scheduled
110 to work for three or more hours a day, a board member or hearing examiner shall
111 receive a per diem allowance of ~~((two hundred fifty))~~ three hundred dollars
112 ~~((except that))~~. If scheduled to work for less than three hours a day, a board
113 member or hearing examiner shall receive a per diem allowance of ((one hundred
114 fifty)) two hundred dollars ~~((shall be paid for official board work of more than~~
115 ~~four hours but less than six hours))~~. In the event a board member or hearing
116 examiner is scheduled to work for less than three hours a day but actually works
117 for three or more hours that day, the board member or hearing examiner shall
118 receive a per diem allowance of three hundred dollars.

119 B. Members of the board ~~((assigned parking stalls))~~ shall pay parking fees as
120 provided for in K.C.C. chapter 3.32 ~~((unless exempted from payment by ordinance))~~ at
121 the rate set for monthly employee and county vehicles.

122 SECTION 7. Ordinance 6444, Section 6, as amended, and K.C.C. 2.34.060 are
123 each hereby amended to read as follows:

124 Members of the board and all employees assigned to the board shall be governed
125 by the employee code of ethics as provided in K.C.C. Title 3. All persons deemed to
126 have a conflict of interest and wishing to appeal to the board on matters of equalization
127 shall be governed by the appeals procedure provided in the code of ethics ~~((and as~~
128 ~~provided in this section))~~.

129 SECTION 8. Ordinance 12504, Section 1, and K.C.C. 2.34.100 are each hereby
130 amended to read as follows:

131 The owner or person responsible for payment of taxes on any property may
132 petition the King County board of equalization for a change in the assessed valuation
133 placed upon such property by the county assessor. ((Such)) The petition ((may)) must be
134 filed with the board on or before July 1((st)) of the year of the assessment or within sixty
135 days after the date an assessment or value change notice has been mailed, whichever is

136 later.

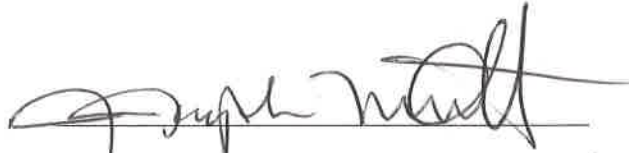
137 SECTION 9. This ordinance takes effect January 1, 2016.

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Ordinance 18195 was introduced on 10/19/2015 and passed by the Metropolitan King County Council on 12/14/2015, by the following vote:

Yes: 7 - Mr. von Reichbauer, Mr. Gossett, Ms. Hague, Mr. Dunn, Mr. McDermott, Mr. Dembowski and Mr. Upthegrove
No: 0
Excused: 2 - Mr. Phillips and Ms. Lambert

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Larry Phillips, Chair

ATTEST:



Anne Noris, Clerk of the Council

APPROVED this 2nd day of December, 2015.



Dow Constantine, County Executive

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KING COUNTY COUNCIL CLERK

Attachments: None