

ORDINANCE NO. 6385

AN ORDINANCE relating to the Board of Appeals and Equalization, establishing policy for a change of venue; and amending Ordinance 509, Section 1 as amended and K.C.C. 2.32.100.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 509, Section 1 as amended and K.C.C.

2.32.100 are hereby amended to read as follows:

Board of appeals and equalization ~~((to hear appeals on property taxes and business licenses))~~.

There is established a King County board of appeals and equalization as provided for in Article 7 of the King County Charter for the purpose of hearing and deciding appeals from any valuation on property, examining other matters related to the assessment of the property of the County as provided by general law, and for hearing appeals from any other orders by an executive department or administrative office as provided for by ordinance.

A. Appeals on Property Taxes and Valuations

1. In conformity with the ~~((new specifications of Chapter 55, 41st Legislature, 2nd Extra Session))~~ provisions of 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 Charter Section 720, the board of appeals and equalization shall hear and decide all appeals and such other matters specified by ~~((RCW 84.48.010 (relating to the July board of equalization))~~) RCW 84.56.390, RCW 84.56.400 (relating to the treasurer's ~~((June board of equalization))~~), record of false or erroneous listings) and RCW 84.52.090 (relating to the assessor's ~~((November board of equalization))~~ record of errors in descriptions, double assessments or manifest errors in assessment). ~~((Any member disqualified by~~

1 B. Other Appeals. The board of appeals shall hear and
2 decide all appeals resulting from the granting, denial,
3 suspension or revocation of business ~~(licensing)~~ licenses or
4 anchorage and mooring permits; and from grievances related to
5 actions of the director of the animal control authority
6 pursuant to Chapter 11.04, K.C.C.

7 C. Compensation.

8 1. For time devoted to the official work of the board of
9 appeals and equalization, each member thereof shall receive a
10 per diem allowance of seventy-five dollars; provided, that a
11 per diem allowance of thirty-five dollars shall be paid for
12 official board work of four hours or less.

13 ~~(B)~~ 2. For time devoted to the official work of the
14 board of appeals and equalization, each hearing examiner~~(s)~~
15 employed by the board ~~(of equalization, each examiner)~~ shall
16 receive a per diem allowance of seventy dollars; provided, that
17 a per diem allowance of thirty dollars shall be paid for
18 official examiner work of four hours or less.

19 3. For time devoted to the official work of the board in
20 cases where due to a change of venue, the appeal is heard by
21 the members of a board of equalization of another county (the
22 receiving county) as provided for in subsection A. 2. above,
23 each member of the board hearing the appeal shall receive the
24 normal per diem allowance authorized by ordinance enacted by
25 the legislative authority of the receiving county, and a travel
26 allowance based on mileage from the receiving county seat to
27 the King County courthouse; PROVIDED that the per diem
28 allowance shall not exceed one hundred dollars per day, and the
29 travel allowance shall not exceed mileage rates authorized
30 within the state by general law.

1 Section 3 of said Chapter 55 may obtain temporary leave of
2 absence by order of the county executive or his designee on the
3 premises.))

4 2. The board may grant a change of venue to a board of
5 equalization of another county, or may receive a request for a
6 change of venue from a granting county, under the following
7 circumstances:

8 a. When a quorum cannot be achieved due to members of
9 the board disqualifying themselves because of conflicts of
10 interest or because of the appearance of fairness doctrine, or

11 b. When equalization is the basis for an appeal by a
12 member of the board of appeals, assistants to the board, or any
13 member of the county governmental authority on his or her own
14 property or on any property in which that person has an
15 interest;

16 PROVIDED that the county legislative authority of both the
17 granting and receiving county have adopted an ordinance
18 providing for or permitting such change of venue; and both
19 counties have entered into an agreement as to where the hearing
20 shall be heard, reimbursement of costs, and other issues
21 necessary to facilitate the change of venue. The decision of
22 the receiving board shall be transmitted to the granting board
23 who shall issue an order without prejudice.

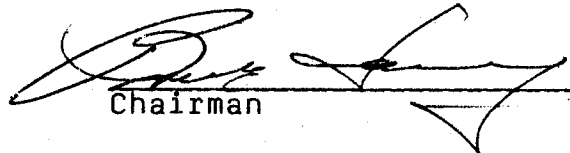
24 3. Decisions of the King County assessor in tax payer
25 claims for relief of taxes and assessments on real or personal
26 property that has been destroyed as provided for in RCW
27 36.21.080 and RCW Ch. 84.70, shall in the event the taxpayer
28 wishes to appeal be first appealed to the board of appeals and
29 equalization; provided, that the decision of the board may be
30 further appealed to the King County Council. The decision of
31 the council shall be final.

1 ((E--Decisions-of-the-King-County-assessor-in-tax-payer
2 claims-for-relief-of-taxes-and-assessments-on-real-or-personal
3 property-destroyed-by-fire-or-act-of-God,as-provided-for-in
4 Chapter-120-Laws-of-1975,1st-Extraordinary-Session, and-RGW
5 36,21,080-and-RGW-Ch-84,70,shall-in-the-event-the-taxpayer
6 wishes-to-appeal-be-first-appealed-to-the-board-of-appeals;
7 provided,that-the-decision-of-the-board-of-appeals-may-be
8 appealed-to-the-King-County-Council,--The-decision-of-the
9 council-shall-be-final.))

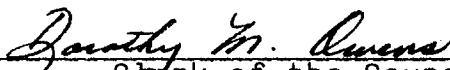
10 INTRODUCED AND READ for the first time this 25th day
11 of April, 1983.

12 PASSED this 2nd day of May, 1983.

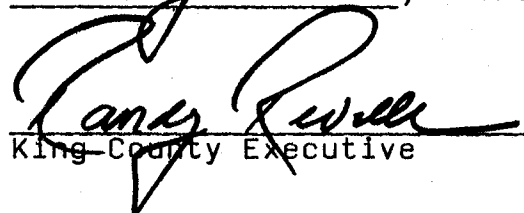
14 KING COUNTY COUNCIL
15 KING COUNTY, WASHINGTON

16 
17 Chairman

18 ATTEST

19
20 
21 Clerk of the Council

22 APPROVED this 9th day of May, 1983.

23
24 
25 King County Executive