



## Legislation Details (With Text)

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**Type:** Ordinance **Status:** Passed

**File created:** 10/19/2015 **In control:** Government Accountability and Oversight Committee

**On agenda:** **Final action:** 12/14/2015

**Enactment date:** 12/22/2015 **Enactment #:** 18195

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

**Sponsors:** Pete von Reichbauer

**Indexes:** Board of Appeals

**Code sections:** 2.34.010 - ., 2.34.020 - ., 2.34.030 - , 2.34.035 - \*, 2.34.040 - ., 2.34.050 - , 2.34.060 - ., 2.34.100 - .

**Attachments:** 1. 18195.pdf, 2. 2015-0404\_SR\_Board of Appeals-Equalization.docx, 3. 2015-0404\_ATT1\_BOA\_Budget.pdf, 4. 2015-0404 ATT2\_Mason\_County\_BOA\_Survey.xlsx

Date	Ver.	Action By	Action	Result
12/14/2015	1	Metropolitan King County Council	Hearing Held	
12/14/2015	1	Metropolitan King County Council	Passed	Pass
12/8/2015	1	Government Accountability and Oversight Committee	Recommended Do Pass Consent	Pass
10/19/2015	1	Metropolitan King County Council	Introduced and Referred	

Clerk 12/15/2015

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

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

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

A. There is established a King County ~~((B))~~board of ~~((A))~~appeals as provided ~~((for))~~ in Article 7 of the King County Charter. Additionally, the functions of the county council in its capacity as a board of equalization are hereby vested in the board of appeals, which shall be formally designated as the King County ~~((B))~~board of ~~((A))~~appeals and ~~((E))~~equalization~~((, and which shall be referred to hereafter in this section as "the board."))~~.

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

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

A. ~~((In conformance with Section 710 of the King County Charter, t))~~The board shall be composed of seven members appointed by the county executive and 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 1~~((st))~~.

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

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

E. A majority of the board shall constitute a quorum in matters of equalization~~((;))~~ and in matters of

appeal from executive orders and regulations.

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

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;
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. Any ((F))forest land determination under chapter 84.33 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 chapter 84.34 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.))~~ 13. The granting, denial, suspension or revocation of business licenses under K.C.C. 6.01.150;

~~((2.))~~ 14. Grievances related to actions of the director of the animal control authority under K.C.C. chapter 11.04;

~~((3.))~~ 15. The fire marshal's decisions on fireworks permits under K.C.C. chapter 6.26; and

4.)) 16. 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))~~.

SECTION 4. Ordinance 13410, Section 6, as amended, and K.C.C. 2.34.035 are each hereby repealed.

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

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

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

employees of the legislative branch of county government.

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

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

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

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

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

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

Members of the board and all employees assigned to the board shall be governed by the employee code

of ethics as provided in K.C.C. Title 3. All persons deemed to have a conflict of interest and wishing to appeal to the board on matters of equalization shall be governed by the appeals procedure provided in the code of ethics ~~((and as provided in this section))~~.

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

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

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