



KING COUNTY

1200 King County Courthouse
516 Third Avenue
Seattle, WA 98104

Signature Report

June 2, 2014

Ordinance 17822

Proposed No. 2014-0188.2

Sponsors McDermott

1 AN ORDINANCE relating to property valuation and
2 associated property tax provisions; amending Ordinance
3 10326, Section 2, as amended, and K.C.C. 4.62.020,
4 Ordinance 12076, Section 54, as amended, and K.C.C.
5 4.64.020 and Ordinance 12076, Section 55, as amended,
6 and K.C.C. 4.64.030, adding a new chapter to K.C.C. Title
7 4A, recodifying K.C.C. 4.62.020, K.C.C. 4.63.010, K.C.C.
8 4.63.020, K.C.C. 4.63.030, K.C.C. 4.63.050, K.C.C.
9 4.64.020 and K.C.C. 4.64.030 and repealing Ordinance
10 12073, Section 51, as amended, and K.C.C. 4.52.010,
11 Ordinance 10326, Section 3, as amended, Ordinance
12 10326, Section 1, and K.C.C. 4.62.010, Ordinance 10326,
13 Section 3, as amended, and K.C.C. 4.62.030, Ordinance
14 12076, Section 53, and K.C.C. 4.64.010 and Ordinance
15 9159, Section 3, and K.C.C. 4.64.040.

16 PREAMBLE:

17 K.C.C. Title 4 includes provisions related to revenue and fiscal
18 regulations, and other related substantive provisions. The existing code on
19 revenue and fiscal regulation, K.C.C. Title 4, was created for the most part

20 in the 1970s and 1980s, though some provisions date back to at least the
21 1940s. Since the creation of K.C.C. Title 4, the title has been subject to
22 many amendments. The council determines that a new title on revenue
23 and fiscal regulation, K.C.C. Title 4A, should be created, and material
24 related to revenue and fiscal matters be codified in that title, and other
25 material in K.C.C. Title 4 that is not appropriate to be codified K.C.C.
26 Title 4A should be codified in the appropriate titles.

27 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

28 SECTION 1. There is hereby established a new chapter in K.C.C. Title 4A. This
29 new chapter shall contain K.C.C. 4.62.020, as recodified by this ordinance, K.C.C.
30 4.63.010, as recodified by this ordinance, 4.63.020, as recodified by this ordinance,
31 4.63.030, as recodified by this ordinance, 4.63.050, as recodified by this ordinance,
32 4.64.020, as recodified by this ordinance, and K.C.C. 4.64.030, as recodified by this
33 ordinance.

34 SECTION 2. Ordinance 12073, Section 51, as amended, and K.C.C. 4.52.010 are
35 each hereby repealed.

36 SECTION 3. Ordinance 10326, Section 1, and K.C.C. 4.62.010 are each hereby
37 repealed.

38 SECTION 4. K.C.C. 4.62.020, as amended by this ordinance, is hereby
39 recodified as a new section in the new chapter established in section 1 of this ordinance.

40 SECTION 5. Ordinance 10326, Section 2, as amended, and K.C.C. 4.62.020 are
41 each hereby amended to read as follows:

42 The department of natural resources and parks shall provide in a timely manner
43 any codes, plans, maps and other relevant material which will aid the assessor in
44 determining the true and fair value of real property in King County and any possible
45 reductions in assessed valuation derived from environmental constraints. The department
46 of natural resources and parks and the King County assessor shall work together to devise
47 a compatible and efficient format for the exchange and transfer of information.

48 SECTION 6. Ordinance 10326, Section 3, as amended, and K.C.C. 4.62.030 are
49 each hereby repealed.

50 SECTION 7. K.C.C. 4.63.010, K.C.C. 4.63.020, K.C.C. 4.63.030, K.C.C.
51 4.63.050 are each hereby recodified as new sections in the new chapter established in
52 section 1 of this ordinance.

53 SECTION 8. Ordinance 12076, Section 53, and K.C.C. 4.64.010 are each hereby
54 repealed.

55 SECTION 9. K.C.C. 4.64.020, as amended by this ordinance, is hereby
56 recodified as a new section in the new chapter established in section 1 of this ordinance.

57 SECTION 10. Ordinance 12076, Section 54, as amended, and K.C.C. 4.64.020
58 are each hereby amended to read as follows:

59 Petitions for refund of taxes under chapter 84.69 RCW shall be filed with the
60 assessor on forms provided by the assessor. Except as otherwise provided in RCW
61 84.69.030, ((N))no refund shall be granted ((by the council)) without a petition first being
62 filed in ~~((accord))~~ accordance with this chapter. The assessor shall review all petitions
63 for refund that involve issues within the assessor's statutory responsibilities and
64 determine whether ~~((the provisions of))~~ RCW 84.69.020 or ~~((RCW))~~ 84.60.050 ~~((are))~~ is

65 satisfied. The assessor shall forward all petitions to the ~~((department of finance with an~~
66 ~~indication of whether the assessor determined that)), manager of the finance and business~~
67 ~~operations, indicating whether ((the provisions of)) RCW 84.69.020 or ((RCW))~~
68 ~~84.60.050 ((were)) was satisfied((, were not satisfied,))~~ or that no such a determination
69 was made because the issues involved were not within the assessor's statutory
70 responsibilities.

71 SECTION 11. K.C.C. 4.64.030, as amended by this ordinance, is hereby
72 recodified as a new section in the new chapter established in section 1 of this ordinance

73 SECTION 12. Ordinance 12076, Section 55, as amended, and K.C.C. 4.64.030
74 are each hereby amended to read as follows:

75 If the manager of the finance and business operations division receives a petition
76 from the assessor with an indication by the assessor that ~~((the provisions of)) RCW~~
77 ~~84.69.020 or 84.60.050 ((have)) has been satisfied~~ and if the manager determines that the
78 petition was filed within the time limits ~~((set forth))~~ in RCW 84.69.030, the manager
79 shall grant the petition and issue a tax refund to the petitioner. If the manager receives a
80 petition involving issues outside of the assessor's statutory responsibilities, that therefore
81 has not been reviewed to determine whether ~~((the provisions of)) RCW 84.69.020~~
82 ~~((were)) was satisfied~~, the manager shall make such a review. After review, if the
83 manager finds that ~~((the provisions of)) RCW 84.69.020 ((are)) was satisfied~~ and that the
84 petition was timely filed, the manager shall grant the petition and issue a tax refund to the
85 petitioner. ~~((If either the assessors' office or the finance and business operations division~~
86 ~~finds that the provisions of RCW 84.69.020 have been met, but the petition has not been~~
87 ~~filed within the time period set forth in RCW 84.69.030, the finance and business~~

88 ~~operations division shall forward the petition, accompanied by a motion for the council's~~
89 ~~action, to the clerk of the council. For those petitions involving issues within the~~
90 ~~assessor's statutory responsibilities, the assessor shall forward to the council a~~
91 ~~recommendation as to whether the council should exercise its discretion to waive the~~
92 ~~statutory time limits and grant the petition for refund on the council's own motion. For~~
93 ~~those petitions involving issues outside of the assessor's statutory responsibilities, the~~
94 ~~finance and business operations division shall forward to the council a recommendation~~
95 ~~as to whether the council should exercise its discretion to waive the statutory time limits~~
96 ~~and grant the petition for refund on the council's own motion.))~~

97 SECTION 13. Ordinance 9159, Section 3, and K.C.C. 4.64.040 are each hereby
98 repealed.

99 SECTION 14. Sections 8, 10 and 13 of this ordinance take effect the later of ten
100 days after the date of enactment or June 12, 2014.
101

Ordinance 17822 was introduced on 5/19/2014 and passed by the Metropolitan King County Council on 6/2/2014, by the following vote:

Yes: 8 - Mr. Phillips, Mr. von Reichbauer, Mr. Gossett, Ms. Hague,
Ms. Lambert, Mr. McDermott, Mr. Dembowski and Mr. Uptegrove
No: 0
Excused: 1 - Mr. Dunn

KING COUNTY COUNCIL
KING COUNTY, WASHINGTON



Larry Phillips, Chair

ATTEST:



Anne Noris, Clerk of the Council

APPROVED this 13 day of JUNE, 2014.

RECEIVED
2014 JUN 13 PM 2:07
CLERK
KING COUNTY COUNCIL



Dow Constantine, County Executive

Attachments: None