## STAFF REPORT

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| **Agenda Item:** | 4 | **Name:** | Jenny Ngo |
| **Proposed No**.: | 2021-0386 | **Date:** | December 14, 2021 |

**SUBJECT**

A motion confirming the executive's appointment of Tony To, who resides in County Council District 2, to the King County Board of Appeals and Equalization.

**BACKGROUND**

The Board of Appeals and Equalization was established in 1983 and is governed by the King County Charter. The Board is an independent body that adjudicates appeals of various determinations made by certain King County agencies. The Board is comprised of seven members appointed by the King County Executive, subject to confirmation by a majority of the County Council.

Current membership can be found in Attachment B to the motion.

**Scope of Powers**: King County Charter Section 720 and King County Code 2.34.030 sets forth the Board's powers:

* Administer oaths and affirmations, 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.
* 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 forest land determination under chapter 84.33 RCW;
5. Current use determinations under chapter 84.34 RCW;
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.

**APPOINTEE INFORMATION**

Mr. Tony To is a resident of Seattle, Washington (District 2) and has been nominated to the Board of Appeals and Equalization. He recently retired from HomeSight as a Director Emeritus and Project Director after 28 years at the organization. He has previously served on the King County Metro Mobility Equity Cabinet, Federal Reserve Bank of San Francisco Community Advisory Committee, NeighborhoodWorks National Advisory Committees, the Seattle Foundation, Communities of Opportunity Governance Group and other organizations. The appointment of Mr. To is for a 4-year term expiring on June 30, 2025.

**ANALYSIS**

Staff has not identified any issues with the proposed appointment. It appears to be consistent with the requirements of the King County Board of Appeals and Equalization.

**ATTACHMENTS**

1. Proposed Motion 2021-0386 (and its attachments)
2. Transmittal Letter