CLARK COUNTY
STAFF REPORT

DEPARTMENT: Board of Equalization

DATE: April 5, 2016

REQUESTED ACTION: Increase the daily salary stipend of Board of Equalization Board Members

__X__ Consent ____ Hearing ____ County Manager

BACKGROUND

The Board of Equalization (BOE) assists in the administration of property valuation used for tax purposes, providing an impartial citizen forum for property owners. If a property owner disputes the assessed value of property, the BOE hears the owner's appeal and makes a reasoned decision. Hearings are held on an individual basis consistent with property policies established by law.

The board is an independent body organized to adjudicate appeals of various determinations made by the county assessor's office. It is comprised of three citizens and up to four alternates appointed by the Clark County councilors to provide an impartial hearing environment that protects each party's due process rights and results in a fair decision.

The BOE hears and decides appeals concerning the numerous types of determinations including: changes to real and personal property valuations; denials of senior citizen/disabled exemptions; denials of home improvement exemptions; decisions regarding historic property; forest land classification determinations; current use determinations; destroyed property determinations; and claims for either real or personal property tax exemptions.

Washington law requires BOE members receive a per diem amount as set by the county legislative authority for each day of attendance at BOE meetings. RCW 84.48.010. Currently each board member is paid a $75.00 per diem. Hearings are held every other week throughout the year. The amount has been $75.00 since at least 2007. Studies completed this year and in 2008 show that Clark County is paying approximately $25 less per day then other counties of similar population sizes and number of hearings. This staff report is requesting that the board members' per diem be increased to $100.

COUNCIL POLICY IMPLICATIONS

N/A

ADMINISTRATIVE POLICY IMPLICATIONS

N/A

COMMUNITY OUTREACH

N/A

BUDGET IMPLICATIONS

There is minimal budgetary impact as a result of the requested increase in the per diem for BOE members. Recently the BOE moved from the Dolle Building to the General Services offices located on the 6th floor of the Public Service Center (PSC). Due to this move, approximately $700 a month is saved on rental payments. A portion of this money was reallocated this biennium to do minor

mgr
OK

renovations on the General Services' office space. Going forward, we would like to repurpose this funding to pay for the additional daily stipend amount of the BOE members. We estimate a fiscal impact in the amount of $6000-$8000 per year.

YES	NO	
		Action falls within existing budget capacity.
X		Action falls within existing budget capacity but requires a change of purpose within existing appropriation
		Additional budget capacity is necessary and will be requested at the next supplemental. If YES, please complete the budget impact statement. If YES, this action will be referred to the county council with a recommendation from the county manager.

BUDGET DETAILS

Local Fund Dollar Amount	$6000-$8000.00
Grant Fund Dollar Amount	
Account	General Fund-Board of Equalization
Company Name	

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Robert Stevens Date
Director, General Services

APPROVED:_____
CLARK COUNTY, WASHINGTON
BOARD OF COUNTY COUNCILORS

DATE: _____

SR#_____

APPROVED:_____
Mark McCauley, Acting County Manager

DATE: _____

BUDGET IMPACT ATTACHMENT

Part I: Narrative Explanation

I. A – Explanation of what the request does that has fiscal impact and the assumptions for developing revenue and costing information

Revenue is currently in the budget. The increased per diem will replace the previous rental payments. The end result is a break even for the department.

Part II: Estimated Revenues

Fund #/Title	Current Biennium		Next Biennium		Second Biennium	
	GF	Total	GF	Total	GF	Total
Total						

II. A – Describe the type of revenue (grant, fees, etc.)

Part III: Estimated Expenditures

III. A – Expenditures summed up

Fund #/Title	FTE's	Current Biennium		Next Biennium		Second Biennium	
		GF	Total	GF	Total	GF	Total
Total							

III. B – Expenditure by object category

Fund #/Title	Current Biennium		Next Biennium		Second Biennium	
	GF	Total	GF	Total	GF	Total
Salary/Benefits						
Contractual						
Supplies						
Travel						
Other controllables						
Capital Outlays						
Inter-fund Transfers						
Debt Service						
Total						