

CLARK COUNTY STAFF REPORT

DEPARTMENT: Board of Equalization

DATE: 8/16/2016

REQUESTED ACTION:

Reconvene Board of Equalization past July 12, 2016.

Consent Hearing County Manager

BACKGROUND

The Board of Equalization (BOE) has received approximately 600 petitions to date for the 2016 assessed property values and cannot hear the appeals until after the values are certified by the Assessor, which will occur around the end of September of 2016. The BOE also received 860 petitions for the 2015 assessed values and still has 78 of those petition hearings scheduled in the months of August and September of 2016. The BOE is asking to reconvene to extend the hearings beyond the 4 week session of July 15-August 12, 2016 as they have in prior years. To be able to reconvene the BOE needs the approval of the Board of County Councilors and signatures on the attached document which is kept on file should the Department of Revenue (DOR) audit the BOE.

RCW 84.48.010 states “The county board of equalization shall meet on the 15th day of July and may continue in session and adjourn from time to time during a period not to exceed four weeks, but shall remain in session not less than three days: PROVIDED, That the county board of equalization with the approval of the county legislative authority may convene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater.”

COUNCIL POLICY IMPLICATIONS

None

ADMINISTRATIVE POLICY IMPLICATIONS

None

COMMUNITY OUTREACH

None

BUDGET IMPLICATIONS

YES	NO	
X		Action falls within existing budget capacity.
	X	Action falls within existing budget capacity but requires a change of purpose within existing appropriation
	X	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.

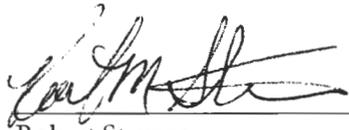
BUDGET DETAILS

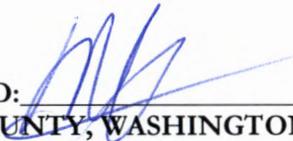
Local Fund Dollar Amount	\$0
Grant Fund Dollar Amount	\$0
Account	General Fund
Company Name	Board of Equalization

DISTRIBUTION:

Board staff will post all staff reports to The Grid. <http://www.clark.wa.gov/thegrid/>


Michelle Schuster
Administrative Services Manager II


Robert Stevens
General Services Director

APPROVED: 
CLARK COUNTY, WASHINGTON
BOARD OF COUNTY COUNCILORS

DATE: Aug 16, 2016
SR# 173-16



APPROVED: _____
Mark McCauley, 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

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						

NOTICE OF APPROVAL TO HEAR PROPERTY TAX APPEALS

CLARK COUNTY LEGISLATIVE AUTHORITY

The county board of equalization, with the approval of the county legislative authority, may convene at any time when petitions filed exceed twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater. (RCW 84.48.010)

Pursuant to RCW 84.48.010, the Clark County Legislative Authority hereby approves the Clark County Board of Equalization's request to convene for the purpose of hearing appeals filed for the current year. This approval is based on a finding that the requirements for convening under RCW 84.48.010 have been satisfied.

DATED THIS 16 day of August, 2016

Chairperson (with signature)

Member

Member

Member

Member

Member

Member



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