

CLARK COUNTY STAFF REPORT

DEPARTMENT: Board of Equalization

DATE: August 21, 2018

REQUESTED ACTION:

Reconvene Board of Equalization past September 24, 2018.

☒ Consent ☐ Hearing ☐ County Manager

BACKGROUND

The Board of Equalization (BOE) has received approximately 701 petitions to date for the 2018 assessed property values and cannot hear the appeals until after the values are certified by the Assessor, which will occur around September 17, 2018. The BOE also received 867 petitions for the 2017 assessed values and still has 46 of those petition hearings scheduled in the month of September and October of 2018. The BOE is asking to reconvene to extend the hearings beyond the 4 week session of September 24 through October 22, 2018 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 or within fourteen days of certification of the county assessment rolls, whichever is later 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	
Grant Fund Dollar Amount	
Account	General Fund
Company Name	Board of Equalization

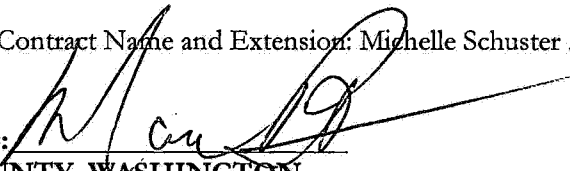
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Michelle Schuster
Administration and Facilities Manager


Robert Stevens
Director of General Services

Primary Staff Contract Name and Extension: Michelle Schuster 564-397-4118


APPROVED:
CLARK COUNTY, WASHINGTON
BOARD OF COUNTY COUNCILORS

DATE: Aug. 21, 2018

SR# 142-18



APPROVED: _____
Shawn Hennessee, 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

None

Part II: Estimated Revenues

Fund #/Title	2017-2018 Biennium		2019 Annual Budget		2020 Annual Budget	
	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	2017-2018 Biennium		2019 Annual Budget		2020 Annual Budget	
		GF	Total	GF	Total	GF	Total
Total							

III. B – Expenditure by object category

Fund #/Title	2017-2018 Biennium		2019 Annual Budget		2020 Annual Budget	
	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

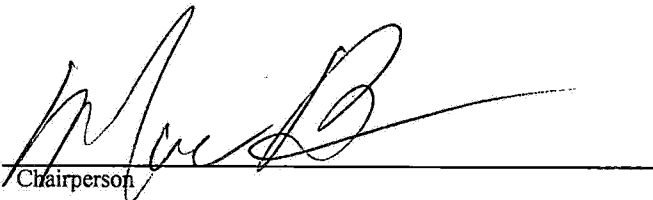
CLARK

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 21 day of August, 2018
(Month) (Year)


Chairperson

Member

Member

Member

Member

Member

Member



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