

KING COUNTY

Signature Report

Ordinance 19765

Proposed No. 2024-0113.1 **Sponsors** Upthegrove 1 AN ORDINANCE relating to the convening of the King 2 County board of appeals and equalization; and amending 3 Ordinance 6444, Section 3, as amended, and K.C.C. 4 2.34.030. 5 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY: 6 SECTION 1. Ordinance 6444, Section 3, as amended, and K.C.C. 2.34.030 are 7 hereby amended to read as follows: 8 A. The board may administer oaths and affirmations and shall hear and decide all 9 appeals from any valuation in property by the department of assessments, examine other 10 matters related to assessment of the property of the county as provided by general law 11 and hear appeals from any other orders by an executive department or administrative 12 office as provided by ordinance. 13 B. In conformity with RCW 84.48.010 through 84.48.046 relating to the 14 equalization of assessments and in addition to those powers relating to valuation provided 15 for in Section 720 of the King County Charter, the board shall hear and decide all appeals 16 as are provided by statute, including the following appeals: 17 1. Appeals of exemption denials related to public corporations under RCW 18 35.21.755; 19 2. Appeals for a change in appraised value if the Department of Revenue 20 establishes taxable rent related to leasehold excise tax under RCW 82.29A.020(2)(b)

21	based on an appraisal done by the county assessor at the request of the Department of
22	Revenue;
23	3. Appeals of decisions or disputes related to historic property under RCW
24	84.26.130;
25	4. Any forest land determination under chapter 84.33 RCW;
26	5. Current use determinations under chapter 84.34 RCW;
27	6. Appeals related to senior citizen exemption denials under RCW 84.36.385;
28	7. Appeals related to cessation of exempt use under RCW 84.36.812;
29	8. Determinations related to property tax deferrals under RCW 84.38.040;
30	9. Determinations related to omitted property or value under RCW 84.40.085;
31	10. Valuation appeals of taxpayers under RCW 84.48.010;
32	11. Appeals from a decision of the assessor relative to a claim for either real or
33	personal property tax exemption, under RCW 84.48.010; and
34	12. Destroyed property appeals under RCW 84.70.010.
35	C. When, in accordance with RCW 84.48.010(4), the number of petitions filed
36	exceeds twenty-five, or ten percent of the number of appeals filed in the preceding year,

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- 37 whichever is greater, the council authorizes the county board of equalization to convene
- 38 at any time.

ATTEST:

DocuSigned by:

Melani Hay

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Attachments: None

Melani Hay, Clerk of the Council

APPROVED this _____ day of <u>6/5/2024</u>

Ordinance 19765 was introduced on 4/16/2024 and passed by the Metropolitan King County Council on 5/28/2024, by the following vote:

Yes: 9 - Balducci, Barón, Dembowski, Dunn, Mosqueda, Perry, Upthegrove, von Reichbauer and Zahilay

KING COUNTY COUNCIL

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Dow Constantine, County Executive

DocuSigned by:

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Dave Upthegrove, Chair

DocuSigned by:

Certificate Of Completion

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Dave Upthegrove

dave.upthegrove@kingcounty.gov

Chair

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Melani Hay

melani.hay@kingcounty.gov

Clerk of the Council King County Council

Security Level: Email, Account Authentication

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Dow Constantine

Dow.Constantine@kingcounty.gov

King County Executive

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Ames Kessler **COPIED** akessler@kingcounty.gov

Executive Legislative Coordinator & Public Records

Officer King County

Security Level: Email, Account Authentication (None)

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Witness Events	Signature	Timestamp		
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Envelope Summary Events	Status	Timestamps		
Envelope Sent	Hashed/Encrypted	5/28/2024 11:33:48 PM		
Certified Delivered	Security Checked	6/5/2024 11:00:08 AM		
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