



## King County

### Board of Appeals/Equalization

Members: Charles Brydon (Chair), Dolores Sibonga, Anthony B. Ogilvie,  
Helen E. Kay, Joanne Cisneros, Stephen J. Wehner

May 27, 2014

**Subject:** Request to Increase the per diem rate for Board of Appeals and Equalization Members

**From:** Charles F. Brydon, Chair, Board of Appeals and Equalization

**To:** The Honorable Larry Gossett, Chair, Employment Administration Committee,  
King County Council

**Cc:** Michael Woywod, King County Council Chief of Staff

**SUMMARY:** Members of the Board of Appeals and Equalization are seeking an increase in the per diem rate as members of the King County Board of Appeals and Equalization (Board), a clarification of the hours of scheduled work associated with each level of compensation and modification of certain other minor provisions of KCC 2.34. The per diem rate was last adjusted by the Council in 2005 effective for 2006.

The proposed ordinance revision would:

- Increase board member per diem from \$250 to \$300 for a full day (6 hours) of scheduled hearings or administrative meetings required to accomplish the Board's mission;
- Maintain board member per diem at \$150 for a half day (3 hours) of scheduled work or administrative meetings required to accomplish the Board's mission;
- Repeal the obsolete language of KCC 2.34.020 regarding assignment of parking stalls to board members and substitutes language authorizing board members to use the Goat Hill Garage at county employee rates; and
- Request implementation of the proposed per diem increase effective October 1, 2014.

Board members receive no other benefits or compensation for their services. **Annual cost for the per diem increase is estimated at \$40,000 and is available within the current Board budget for FY 2015 and is anticipated in the Board's proposed budget for FY 2016.**

*\$41.66 hr  
\$50 hr*

*\$50 hr*

**BACKGROUND:** The Board is an independent, quasi-judicial body organized to adjudicate appeals of various determinations made by certain King County agencies. It is comprised of seven citizen members appointed by the King County Executive and confirmed by the Metropolitan King County Council. When performing its duties, the Board's goal is to provide an impartial hearing environment that protects each party's due process rights and results in a fair decision. The term of appointment for members of the Board is four years. Currently there is one vacancy.

Acting as the Board of Equalization, members hear and decide appeals of the assessed value of real and personal property and appeals of other actions by the County Assessor. Acting as the Board of Appeals, the same members hear and decide appeals of orders issued by King County Animal Control for violations of animal control laws, appeals of certain business licenses decisions, violations of minor zoning regulations and assessments funding lake management districts.

The per diem rate for Board members was last increased in 2005 to the level of \$250 per day. Board members do not receive any other benefits. Payment of federal income tax is the responsibility of the individual Member. Per diem compensation is not deemed self-employment income under the IRS cod and therefore not subject to Social Security tax.

Board members are required to provide a significant commitment of personal time to hear appeals in a timely manner. They consider it a privilege to perform this community service and seek compensation sufficient to offset costs for transportation and parking, cost of living increases and other expenses associated with serving King County.

Compensation rates for other *pro tem* hearing officials in the area reflect higher compensation rates than the current rates for our Board members. A March 2014 survey of Pierce, Snohomish and King County per diem rates for Hearing Examiners show ranges of \$39.62 to \$55.98 for Snohomish, \$43.98 to 101.09 for City of Seattle, and \$68.24 to \$91.78 for King County. King County Superior Court *pro tem* judges receive \$73.22 per hour and *pro tem* commissioners receive \$66.89 per hour. Assuming a six hour day, the Board's current *per diem* rate (\$250 per day) equates to about \$41.67 per hour. At the proposed \$300 rate, the rate would be \$50 per hour.

**ATTACHMENTS:**

Salary Survey of Hearing Examiners - March 2014 by King County HR

COLA Increases for King County Employees/2006 - 2014