



## Legislation Text

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**File #:** 2024-0113, **Version:** 1

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Clerk 04/09/2024

AN ORDINANCE relating to the convening of the King County board of appeals and equalization; and amending Ordinance 6444, Section 3, as amended, and K.C.C. 2.34.030.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. Ordinance 6444, Section 3, as amended, and K.C.C. 2.34.030 are hereby amended to read as follows:

A. The board may administer oaths and affirmations and shall hear and decide all appeals from any valuation in property by the department of assessments, examine other matters related to assessment of the property of the county as provided by general law and hear appeals from any other orders by an executive department or administrative office as provided by ordinance.

B. In conformity with RCW 84.48.010 through 84.48.046 relating to the equalization of assessments and in addition to those powers relating to valuation provided for in Section 720 of the King County Charter, the board shall hear and decide all appeals as are provided by statute, including the following appeals:

1. Appeals of exemption denials related to public corporations under RCW 35.21.755;
2. Appeals for a change in appraised value if the Department of Revenue establishes taxable rent related to leasehold excise tax under RCW 82.29A.020(2)(b) based on an appraisal done by the county assessor at the request of the Department of Revenue;
3. Appeals of decisions or disputes related to historic property under RCW 84.26.130;
4. Any forest land determination under chapter 84.33 RCW;

5. Current use determinations under chapter 84.34 RCW;
  6. Appeals related to senior citizen exemption denials under RCW 84.36.385;
  7. Appeals related to cessation of exempt use under RCW 84.36.812;
  8. Determinations related to property tax deferrals under RCW 84.38.040;
  9. Determinations related to omitted property or value under RCW 84.40.085;
  10. Valuation appeals of taxpayers under RCW 84.48.010;
  11. Appeals from a decision of the assessor relative to a claim for either real or personal property tax exemption, under RCW 84.48.010; and
  12. Destroyed property appeals under RCW 84.70.010.
- C. When, in accordance with RCW 84.48.010(4), the number of petitions filed exceeds twenty-five, or ten percent of the number of appeals filed in the preceding year, whichever is greater, the council authorizes the county board of equalization to convene at any time.