



## Legislation Details (With Text)

|                        |   |                      |  |
|------------------------|---|----------------------|--|
| <b>File #:</b>         | 2014-0188   | <b>Version:</b>      | 2                                      |
| <b>Type:</b>           | Ordinance   | <b>Status:</b>       | Passed                                 |
| <b>File created:</b>   | 5/19/2014   | <b>In control:</b>   | Budget and Fiscal Management Committee |
| <b>On agenda:</b>      |   | <b>Final action:</b> | 6/2/2014                               |
| <b>Enactment date:</b> | 6/13/2014   | <b>Enactment #:</b>  | 17822                                  |
| <b>Title:</b>          | AN ORDINANCE relating to property valuation and associated property tax provisions; amending Ordinance 10326, Section 2, as amended, and K.C.C. 4.62.020, Ordinance 12076, Section 54, as amended, and K.C.C. 4.64.020 and Ordinance 12076, Section 55, as amended, and K.C.C. 4.64.030, adding a new chapter to K.C.C. Title 4A, recodifying K.C.C. 4.62.020, K.C.C. 4.63.010, K.C.C. 4.63.020, K.C.C. 4.63.030, K.C.C. 4.63.050, K.C.C. 4.64.020 and K.C.C. 4.64.030 and repealing Ordinance 12073, Section 51, as amended, and K.C.C. 4.52.010, Ordinance 10326, Section 3, as amended, Ordinance 10326, Section 1, and K.C.C. 4.62.010, Ordinance 10326, Section 3, as amended, and K.C.C. 4.62.030, Ordinance 12076, Section 53, and K.C.C. 4.64.010 and Ordinance 9159, Section 3, and K.C.C. 4.64.040. |                      |  |
| <b>Sponsors:</b>       | Joe McDermott   |                      |  |
| <b>Indexes:</b>        | Property, Taxes   |                      |  |
| <b>Code sections:</b>  | 4.52.010 -, 4.62.010 - ., 4.62.020 -, 4.62.030 -, 4.63.010 -, 4.63.020 -, 4.63.030 -, 4.63.050 -, 4.64.010 - ., 4.64.020 - ., 4.64.030 - ., 4.64.040 - ., 4A - .  |                      |  |
| <b>Attachments:</b>    | 1. Ordinance 17822.pdf, 2. Staff Report Proposed Ordinances 2014-0188, 0189, 0190 Property Tax, 3. Attachment 1 Amendment 1 to 2014-0188, 4. Rev Staff Report Proposed Ordinances 2014-0188, 0189, 0190 Property Tax.docx   |                      |  |

| Date      | Ver. | Action By                              | Action                                 | Result |
|-----------|------|--|--|--------|
| 6/2/2014  | 2    | Metropolitan King County Council       | Hearing Held                           |        |
| 6/2/2014  | 2    | Metropolitan King County Council       | Passed                                 | Pass   |
| 5/20/2014 | 1    | Budget and Fiscal Management Committee | Recommended Do Pass Substitute Consent | Pass   |
| 5/19/2014 | 1    | Metropolitan King County Council       | Introduced and Referred                |        |

AN ORDINANCE relating to property valuation and associated property tax provisions; amending Ordinance 10326, Section 2, as amended, and K.C.C. 4.62.020, Ordinance 12076, Section 54, as amended, and K.C.C. 4.64.020 and Ordinance 12076, Section 55, as amended, and K.C.C. 4.64.030, adding a new chapter to K.C.C. Title 4A, recodifying K.C.C. 4.62.020, K.C.C. 4.63.010, K.C.C. 4.63.020, K.C.C. 4.63.030, K.C.C. 4.63.050, K.C.C. 4.64.020 and K.C.C. 4.64.030 and repealing Ordinance 12073, Section 51, as amended, and K.C.C. 4.52.010, Ordinance 10326, Section 3, as amended, Ordinance 10326, Section 1,

and K.C.C. 4.62.010, Ordinance 10326, Section 3, as amended, and K.C.C. 4.62.030, Ordinance 12076, Section 53, and K.C.C. 4.64.010 and Ordinance 9159, Section 3, and K.C.C. 4.64.040.

PREAMBLE:

K.C.C. Title 4 includes provisions related to revenue and fiscal regulations, and other related substantive provisions. The existing code on revenue and fiscal regulation, K.C.C. Title 4, was created for the most part in the 1970s and 1980s, though some provisions date back to at least the 1940s. Since the creation of K.C.C. Title 4, the title has been subject to many amendments. The council determines that a new title on revenue and fiscal regulation, K.C.C. Title 4A, should be created, and material related to revenue and fiscal matters be codified in that title, and other material in K.C.C. Title 4 that is not appropriate to be codified K.C.C. Title 4A should be codified in the appropriate titles.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. There is hereby established a new chapter in K.C.C. Title 4A. This new chapter shall contain K.C.C. 4.62.020, as recodified by this ordinance, K.C.C. 4.63.010, as recodified by this ordinance, 4.63.020, as recodified by this ordinance, 4.63.030, as recodified by this ordinance, 4.63.050, as recodified by this ordinance, 4.64.020, as recodified by this ordinance, and K.C.C. 4.64.030, as recodified by this ordinance.

SECTION 2. Ordinance 12073, Section 51, as amended, and K.C.C. 4.52.010 are each hereby repealed.

SECTION 3. Ordinance 10326, Section 1, and K.C.C. 4.62.010 are each hereby repealed.

SECTION 4. K.C.C. 4.62.020, as amended by this ordinance, is hereby recodified as a new section in the new chapter established in section 1 of this ordinance.

SECTION 5. Ordinance 10326, Section 2, as amended, and K.C.C. 4.62.020 are each hereby amended to read as follows:

The department of natural resources and parks shall provide in a timely manner any codes, plans, maps

and other relevant material which will aid the assessor in determining the true and fair value of real property in King County and any possible reductions in assessed valuation derived from environmental constraints. The department of natural resources and parks and the King County assessor shall work together to devise a compatible and efficient format for the exchange and transfer of information.

SECTION 6. Ordinance 10326, Section 3, as amended, and K.C.C. 4.62.030 are each hereby repealed.

SECTION 7. K.C.C. 4.63.010, K.C.C. 4.63.020, K.C.C. 4.63.030, K.C.C. 4.63.050 are each hereby recodified as new sections in the new chapter established in section 1 of this ordinance.

SECTION 8. Ordinance 12076, Section 53, and K.C.C. 4.64.010 are each hereby repealed.

SECTION 9. K.C.C. 4.64.020, as amended by this ordinance, is hereby recodified as a new section in the new chapter established in section 1 of this ordinance.

SECTION 10. Ordinance 12076, Section 54, as amended, and K.C.C. 4.64.020 are each hereby amended to read as follows:

Petitions for refund of taxes under chapter 84.69 RCW shall be filed with the assessor on forms provided by the assessor. Except as otherwise provided in RCW 84.69.030, ((N))no refund shall be granted ((by the council)) without a petition first being filed in ((accord)) accordance with this chapter. The assessor shall review all petitions for refund that involve issues within the assessor's statutory responsibilities and determine whether ~~((the provisions of))~~ RCW 84.69.020 or ~~((RCW))~~ 84.60.050 ~~((are))~~ is satisfied. The assessor shall forward all petitions to the ~~((department of finance with an indication of whether the assessor determined that))~~, manager of the finance and business operations, indicating whether ((the provisions of)) RCW 84.69.020 or ~~((RCW))~~ 84.60.050 ~~((were))~~ was satisfied~~((, were not satisfied,))~~ or that no such a determination was made because the issues involved were not within the assessor's statutory responsibilities.

SECTION 11. K.C.C. 4.64.030, as amended by this ordinance, is hereby recodified as a new section in the new chapter established in section 1 of this ordinance

SECTION 12. Ordinance 12076, Section 55, as amended, and K.C.C. 4.64.030 are each hereby

amended to read as follows:

If the manager of the finance and business operations division receives a petition from the assessor with an indication by the assessor that ~~((the provisions of))~~ RCW 84.69.020 or 84.60.050 ~~((have))~~ has been satisfied and if the manager determines that the petition was filed within the time limits ~~((set forth))~~ in RCW 84.69.030, the manager shall grant the petition and issue a tax refund to the petitioner. If the manager receives a petition involving issues outside of the assessor's statutory responsibilities, that therefore has not been reviewed to determine whether ~~((the provisions of))~~ RCW 84.69.020 ~~((were))~~ was satisfied, the manager shall make such a review. After review, if the manager finds that ~~((the provisions of))~~ RCW 84.69.020 ~~((are))~~ was satisfied and that the petition was timely filed, the manager shall grant the petition and issue a tax refund to the petitioner. ~~(( If either the assessors' office or the finance and business operations division finds that the provisions of RCW 84.69.020 have been met, but the petition has not been filed within the time period set forth in RCW 84.69.030, the finance and business operations division shall forward the petition, accompanied by a motion for the council's action, to the clerk of the council. For those petitions involving issues within the assessor's statutory responsibilities, the assessor shall forward to the council a recommendation as to whether the council should exercise its discretion to waive the statutory time limits and grant the petition for refund on the council's own motion. For those petitions involving issues outside of the assessor's statutory responsibilities, the finance and business operations division shall forward to the council a recommendation as to whether the council should exercise its discretion to waive the statutory time limits and grant the petition for refund on the council's own motion.))~~

SECTION 13. Ordinance 9159, Section 3, and K.C.C. 4.64.040 are each hereby repealed.

SECTION 14. Sections 8, 10 and 13 of this ordinance take effect the later of ten days after the date of enactment or June 12, 2014.