

Agenda Summary Report (ASR)

Franklin County Board of Commissioners

DATE SUBMITTED: September 17, 2019	PREPARED BY: Amanda Pearson
Meeting Date Requested: September 24, 2019	PRESENTED BY: Amanda Pearson
ITEM: (Select One) <input checked="" type="checkbox"/> Consent Agenda <input type="checkbox"/> Brought Before the Board Time needed:	
SUBJECT: Extension period for the Board of Equalization to hear Property Tax Appeals	
FISCAL IMPACT: None	
BACKGROUND: The Franklin County Assessor Notice of Property Value Changes were mailed 8/02/19. The deadline to submit a petition was 9/03/19. The initial BOE meeting was 9/19/19. Currently hearings are scheduled up until November 7 th . Authorization is needed by the Commissioners for the BOE to meet beyond the 28 day limit stated in RCW 84.48.010 to hear all petitioners. HB 2479 was passed in the 2018 Legislature effective 6/07/2018. The bill changed the deadline date for both the taxpayer and the Assessor to provide new evidence, valuation criteria (Assessor) and comparable sales to 21 business days prior to the hearing date. This extends the period of time required for notification of hearings, therefore extending the length of time needed for all petitioners to be heard by the BOE.	
RECOMMENDATION: Approval of the Notice of Approval to Hear Property Tax Appeals	
COORDINATION: Keith Johnson, Franklin County Administrator Amanda Pearson, Clerk to the Board of Equalization	
ATTACHMENTS: (Documents you are submitting to the Board) Resolution Notice of Approval to Hear Property Tax Appeals	
HANDLING / ROUTING: (Once document is fully executed it will be imported into Document Manager. Please list <u>name(s)</u> of parties that will need a pdf) Executed Notice of Approval to Hear Property Tax Appeals to Amanda Pearson Scanned PDF of ASR/Resolution/Notice of Approval to Amanda Pearson	

I certify the above information is accurate and complete.



Keith Johnson, County Administrator

NOTICE OF APPROVAL TO HEAR PROPERTY TAX APPEALS
FRANKLIN 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 Franklin County Legislative Authority hereby approves the Franklin 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 24th day of September, 2019
(Month) *(Year)*

Chair

Chair Pro Tem

Member

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FRANKLIN COUNTY RESOLUTION _____

**BEFORE THE BOARD OF COMMISSIONERS
FRANKLIN COUNTY, WASHINGTON**

NOTICE OF APPROVAL TO HEAR PROPERTY TAX APPEALS

WHEREAS, the Franklin County Assessor Notice of Property Value Changes were mailed August 02, 2019 stating the deadline for filing an appeal with the Board of Equalization was September 03, 2019; and

WHEREAS, HB2479, effective June 7, 2018, extended the deadline for providing new evidence, valuation criteria, and comparable sales to 21 business days before a hearing for both the taxpayer and the assessor; and

WHEREAS, taxpayer and assessor notification of hearings allowing this additional time extends the hearings further out in the calendar than in previous years for all petitions to be heard by the Board. Hearings are currently scheduled on October 17, 2019 with additional hearings to be scheduled through November 7, 2019 at a minimum; and

WHEREAS, the BOE may continue in session and adjourn from time to time during a period not to exceed four weeks under RCW 84.48.010. The initial Board meeting was held on September 19, 2019 with October 16, 2019 being the end of the four week period; and

WHEREAS, 15 petitions are currently scheduled to be heard after October 16, 2019; and

WHEREAS, the County Board of Equalization, with the approval of the Commissioners, 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 under RCW 84.48.010; and

NOW, THEREFORE, BE IT RESOLVED Franklin County Board of Commissioners does hereby authorize the Board of Equalization to reconvene hearings until all petitioners have been heard.

APPROVED this 24th day of September, 2019.

**BOARD OF COUNTY COMMISSIONERS
FRANKLIN COUNTY, WASHINGTON**

Chair

Chair Pro Tem

Member

ATTEST:

Clerk to the Board