

**JEFFERSON COUNTY
BOARD OF COUNTY COMMISSIONERS**

AGENDA REQUEST

TO: Board of County Commissioners
Mark McCauley, County Administrator

FROM: Carolyn Gallaway, Clerk of the Board

DATE: November 13, 2023

SUBJECT: **REQUEST TO CONVENE** re: Hearing Property Tax Appeals for the Year 2023; Jefferson County Board of Equalization

STATEMENT OF ISSUE:

Pursuant to RCW 84.48.010, the County Board of Equalization, with the approval of the County Legislative Authority, may convene at any time when the number of petitions filed exceeds twenty-five or ten percent of the number of petitions filed in the previous year, whichever is greater.

ANALYSIS:

n/a

FISCAL IMPACT:

The amount of the Board of Equalization's (Fund 061) budget is \$20,987 from which the members receive a per diem of \$100 for each day of attendance at a Board of Equalization meeting/training. While the number of meeting days vary each year, the Board met an average of 20 days per year over the last three years. Members are also reimbursed at the current mileage rate for travel expenses when it is necessary to attend annual training. Administrative support for this Board is also paid out of this fund.

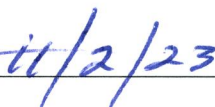
RECOMMENDATION:

Having met requirements of RCW 84.48.010, it is recommended that the Board of Equalization's request to convene for the purpose of hearing property tax appeals for the current year be approved.

REVIEWED BY:


Mark McCauley, County Administrator

Date



**Assessor's Certificate of Assessment Rolls to the
County Board of Equalization**

10/31/2023 5:46:52PM

State of Washington)

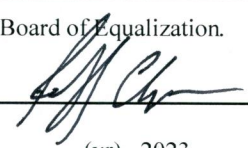
ss.)

Jefferson County)

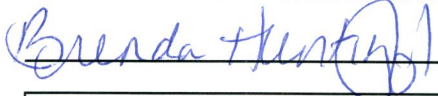
I, Jeff Chapman, Assessor do solemnly swear that the assessment rolls and this certificate contain a correct and full list of all the real and personal property subject to taxation in this county for the assessment year 2023 - 2024, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in such case, except as otherwise provided by law, one hundred percent of true and fair value of such property, to the best of my knowledge and belief, and that the assessment rolls and this certificate are correct, as I verily believe. The assessment valuation of locally assessed property upon the assessment rolls is:

	Assessed Value
1. Forest Land Assessed Value (RCW 84.33)	18,864,173.00
2. Current Use Land Assessed Value (RCW 84.34)	7,923,900.00
3. Improvement Value on Current Use Lands	124,491,329.00
4. Senior Freeze Assessed Value	103,265,276.00
5. Real Property Assessed Value (Excluding Items 1-4)	8,759,896,632.00
6. Total Taxable Assessed Value of Real Property (Total of items 1-5)	9,014,441,310.00
7. Personal Property Assessed Value	45,208,832.00
8. Total County Locally Assessed Value (Total of items 6-7)	9,059,650,142.00

Custody of the assessment rolls is hereby officially delivered to the County Board of Equalization.

Assessor: 

Subscribed and sworn to before me on this 1st day of November, (yr) 2023

, Auditor of Jefferson County.

- **Original document to the clerk of the County Board of Equalization on or before July 15 for the purpose of equalization. (RCW 84.40.320)**
- **Copy to DOR on or before July 15 for ratio study purposes. (WAC 458-53-135)**

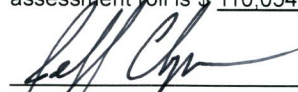
Send Copy To:

Department of Revenue
Property Tax Division
PO BOX 47471

**Assessor's Certificate of New Construction Value
to the County Board of Equalization**

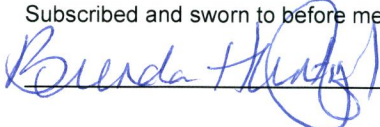
State of Washington)
)
 Jefferson County)

Pursuant to RCW 36.21.080 and 84.40.040, I, Jeff Chapman, Assessor of
Jefferson County, hereby certify that the value of new construction added to the 2023
assessment roll is \$ 110,054,411.00.



Signature of Assessor

Subscribed and sworn to before me on this 1st day of November, (yr) 2023

, Auditor of Jefferson County.

File a copy on or before September 15th with:

Department of Revenue
Property Tax Division
PO Box 47471
Olympia, WA 98504-7471

RCW 84.48.010 County board of equalization—Formation—Per diem—Meetings—Duties—Records—Correction of rolls—Extending taxes—Change in valuation, release or commutation of taxes by county legislative authority prohibited.

(1) Prior to July 15th, the county legislative authority must form a board for the equalization of the assessment of the property of the county. The members of the board must receive a per diem amount as set by the county legislative authority for each day of actual attendance of the meeting of the board of equalization to be paid out of the current expense fund of the county. However, when the county legislative authority constitutes the board they may only receive their compensation as members of the county legislative authority. The board of equalization must meet in open session for this purpose annually on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and, having each taken an oath fairly and impartially to perform their duties as members of such board, they must examine and compare the returns of the assessment of the property of the county and proceed to equalize the same, so that each tract or lot of real property and each article or class of personal property must be entered on the assessment list at its true and fair value, according to the measure of value used by the county assessor in such assessment year, which is presumed to be correct under RCW 84.40.0301, and subject to the following rules:

(a) They must raise the valuation of each tract or lot or item of real property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, after at least five days' notice must have been given in writing to the owner or agent.

(b) They must reduce the valuation of each tract or lot or item which is returned above its true and fair value to such price or sum as to be the true and fair value thereof.

(c) They must raise the valuation of each class of personal property which is returned below its true and fair value to such price or sum as to be the true and fair value thereof, and they must raise the aggregate value of the personal property of each individual whenever the aggregate value is less than the true valuation of the taxable personal property possessed by such individual, to such sum or amount as to be the true value thereof, after at least five days' notice must have been given in writing to the owner or agent thereof.

(d) They must reduce the valuation of each class of personal property enumerated on the detail and assessment list of the current year, which is returned above its true and fair value, to such price or sum as to be the true and fair value thereof; and they must reduce the aggregate valuation of the personal property of such individual who has been assessed at too large a sum to such sum or amount as was the true and fair value of the personal property.

(e) The board may review all claims for either real or personal property tax exemption as determined by the county assessor, and must consider any taxpayer appeals from the decision of the assessor thereon to determine (i) if the taxpayer is entitled to an exemption, and (ii) if so, the amount thereof.

(2) The board must notify the taxpayer and assessor of the board's decision within forty-five days of any hearing on the taxpayer's appeal of the assessor's valuation of real or personal property.

(3) The clerk of the board must keep an accurate journal or record of the proceedings and orders of the board showing the facts and evidence upon which their action is based, and the record must be published the same as other proceedings of county legislative authority, and must make a true record of the changes of the descriptions and assessed values ordered by the county board of equalization. The assessor must correct the real and personal assessment rolls in accordance with the changes made by the county board of equalization.

(4) The county board of equalization must meet on the 15th day of July or within fourteen days of certification of the county assessment rolls, whichever is later, and may continue in session and adjourn from time to time during a period not to exceed four weeks, but must remain in session not less than three days. However, 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.

(5) No taxes, except special taxes, may be extended upon the tax rolls until the property valuations are equalized by the department of revenue for the purpose of raising the state revenue.

(6) County legislative authorities as such have at no time any authority to change the valuation of the property of any person or to release or commute in whole or in part the taxes due on the property of any person. [2017 c 155 § 1; 2001 c 187 § 22; 1997 c 3 § 109 (Referendum Bill No. 47, approved November 4, 1997); 1988 c 222 § 20; 1979 c 13 § 1. Prior: 1977 ex.s. c 290 § 2; 1977 c 33 § 1; 1970 ex.s. c 55 § 2; 1961 c 15 § 84.48.010; prior: 1939 c 206 § 35; 1925 ex.s. c 130 § 68; RRS § 11220; prior: 1915 c 122 § 1; 1907 c 129 § 1; 1897 c 71 § 58; 1893 c 124 § 59; 1890 p 555 § 73; Code 1881 §§ 2873-2879. Formerly RCW 84.48.010, 84.48.020, 84.48.030, 84.48.040, and 84.48.060.]

Contingent effective date—2001 c 187: See note following RCW 84.70.010.

Application—2001 c 187: See note following RCW 84.40.020.

Application—Severability—Part headings not law—Referral to electorate—1997 c 3: See notes following RCW 84.40.030.

Effective date—1988 c 222: See note following RCW 84.40.040.

Effective date—1970 ex.s. c 55: See note following RCW 84.36.050.