

Agenda Summary Report (ASR)

Franklin County Board of Commissioners

DATE SUBMITTED: October 26, 2021	PREPARED BY: Shirley Jones
Meeting Date Requested: November 2, 2021	PRESENTED BY: Shirley Jones
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	
<p>BACKGROUND: The Franklin County Assessor Notice of Property Value Changes were mailed 9/02/2021. The deadline to submit a petition was 10/04/2021. The initial BOE meeting was 10/21/2021. Currently hearings are scheduled through December 16, 2021. 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 petitions.</p> <p>A house bill passed in the 2018 Legislature, effective 6/07/2018, 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.</p>	
RECOMMENDATION: Approval of the Notice of Approval to Hear Property Tax Appeals	
COORDINATION: Keith Johnson, Franklin County Administrator Shirley Jones, Assistant to the County Administrator	
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 Shirley Jones Scanned PDF of ASR/Resolution/Notice of Approval to Shirley Jones	

I certify the above information is accurate and complete.

_____ Keith Johnson, County Administrator

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 September 2, 2021 stating the deadline for filing an appeal with the Board of Equalization was October 4, 2021; and

WHEREAS, A house bill 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 from November 4, 2021 through December 16, 2021; 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 October 21, 2021 with November 12, 2021 being the end of the four week period due to the holiday; and

WHEREAS, 41 petitions are currently scheduled to be heard after October 21, 2021; 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 do hereby authorize the Board of Equalization to reconvene hearings until all petitioners have been heard.

APPROVED this 2nd day of November, 2021

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

Chair

Chair Pro Tem

Member

ATTEST:

Clerk to the Board

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 2nd day of November, 2021
(Month) *(Year)*

Chair

Chair Pro Tem

Member

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