## **Agenda Summary Report (ASR)**

## **Franklin County Board of Commissioners**

| DATE SUBMITTED: August 16, 2023  | PREPARED BY: Jennifer Medelez           |  |
|--|---|--|
| Meeting Date Requested: August 23, 2023  | PRESENTED BY: Jennifer Medelez          |  |
| ITEM: (Select One) X Consent Agenda  | ☐ Brought Before the Board Time needed: |  |
| SUBJECT: Extension period for the Board of Equalization to hear Property Tax Appeals   |   |  |
| FISCAL IMPACT: None  |   |  |
| <b>BACKGROUND:</b> The Franklin County Assessor Notice of Property Value Changes were mailed 05/31/2023. The initial BOE meeting was 07/27/2023. Currently hearings are scheduled through February 29, 2024. 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.   |   |  |
| 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. |   |  |
| RECOMMENDATION: Approval of the Notice of Approval to Hear Property Tax Appeals  |   |  |
| COORDINATION: Mike Gonzalez, Franklin County Administrator Jennifer Medelez, Administrative Assistant  |   |  |
| 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 Jennifer Medelez   |   |  |
| Scanned PDF of ASR/Resolution/Notice of Approval to Jennifer Medelez   |   |  |
|  |   |  |

\_Mike Gonzalez, County Administrator

*I certify the above information is accurate and complete.* 

### 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 May 31, 2023, stating the deadline for filing an appeal with the Board of Equalization was July 1,2023; 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 August 31, 2023 through February 29, 2023; 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 July 17, 2023 with August 24, 2023 being the end of the four week period due to the holiday; and

WHEREAS, 283 petitions are currently scheduled to be heard after August 24, 2023; 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 23<sup>th</sup> day of August, 2023

|                    | BOARD OF COUNTY COMMISSIONERS FRANKLIN COUNTY, WASHINGTON |
|--------------------|---|
|                    | Chair   |
|                    | Chair Pro Tem   |
| ATTEST:            | Member  |
| Clerk to the Board |   |