

Committee: Planning & Community Development **Analyst:** Ryan Countryman

ECAFs: 2023-0345, -0346 and -0348

Proposals: Proposed Motions 23-141, -142 and-143 **Date:** April 18, 2023

Consideration

Three proposed motions regarding membership (re-)appointments to the Snohomish County Board of Equalization (BOE).

Background

State law requires a BOE to "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" (RCW 84.48.010(1)). Full terms of appointment begin on May 1 and are for three years. (More details about the BOE are on page 2.)

- Motion 23-141 would appoint Robert Bodkin of Mukilteo to a first full term as a regular member
- Motion 23-142 would reappoint David Little of Tulalip, an alternate member completing a partial term, to a first full term¹
- Motion 23-143 would reappoint Dwight Phillips of Woodinville, a regular member completing a partial term, to a first full term²

Assuming passage of all three motions, the BOE would have three regular members and two alternate members. Two positions would remain vacant, lacking members residing in Council District 1 and Council District 3.

Current Proposal

Scope: Three motions for (re-)appointments to the Board of Equalization

Effective Date: May 1, 2023 for all three motions

Fiscal Implications: None

Handling: Normal

Executive Recommendation: Approve

Request: Move all three motions to GLS on April 26th for consideration.

¹ David Little's appointment to a partial first term was by Motion 21-119.

² Dwight Phillips' appointment to a partial first term was by Motion 20-397.

Exhibit A – About the Board of Equalization

The Board of Equalization ("The Board") hears appeals to annual assessed valuation of real and personal property in Snohomish County. The Board typically hears between 1,000 and 2,000 appeals annually to assessed valuation of real and personal property in Snohomish County.

As established in Snohomish County Code (SCC) <u>Chapter 2.76</u>, the Board consists of five regular members and two alternates. Members serve for terms of three years or until appointment of their successor. No board member may serve more than three consecutive full terms. No more than two regular board members may reside in the same Council district. May 1 is the date from which new terms of membership on the board shall commence (<u>SCC</u> <u>2.76.030</u>).

Fun Facts: The County Council established the current form of the board by resolution adopted on April 9, 1973. However, the principal functions of the Board date back at least to 1893 when the County Commissioners where responsible for forming a "board for the equalization of the assessment of the property of the county" (Session Laws of 1893, Chapter 124, Section 59).