



Planning and Community Development

Deb Bell

Council Initiated:

☐ Yes

☒ No

ECAF: 2025-2457

Motion: 25-363

Type:

☐ Contract

☐ Board Appt.

☐ Code Amendment

☐ Budget Action

☒ Other

Requested Handling:

☒ Normal

☐ Expedite

☐ Urgent

Fund Source:

☐ General Fund

☐ Other

☒ N/A

Executive Rec:

☒ Approve

☐ Do Not Approve

☐ N/A

Approved as to

Form:

☐ Yes

☐ No

☒ N/A

Subject: Convening the Board of Equalization.

Scope: Motion 25-363 would approve the Snohomish County Board of Equalization's request to convene for the purpose of hearing appeals filed for the 2025 assessment year.

Fiscal Impact: ☐ Current Year ☐ Multi-Year ☒ N/A

The owner or person responsible for payment of taxes on any property within the county may petition the board of equalization for a change in the assessed valuation placed upon the property by the county assessor or for any other reason specifically authorized by statute. The petition must be filed with the board on or before July 1 of the year of the assessment determination or within sixty (60) days after the assessment, value change notice, or other notice is mailed, whichever is later.

Duration: N/A

Authority Granted: Approve the Snohomish County Board of Equalization's request to convene for the purpose of hearing appeals filed for the 2025 assessment year. This approval is based on a finding that the requirements for convening under RCW 84.48.010 having been satisfied, under [SCC 2.76](#).

Background: The Board of Equalization (the "Board") reviews the appeals to the assessed valuation of real and personal property. The board has five members and two alternates. The board must convene to hear appeals filed for the current year, and may do so at any time, with the Council's approval, when petitions filed exceed 25 or 10 percent of the number of appeals filed in the preceding year, [RCW 84.48.010\(4\)](#).

The Board received 1241 petitions for the 2024 assessment year and over 124 petitions so far for the current 2025 assessment year. These new petitions meet the requirements for convening the Board. The Board requests that the County Council convene them for the purpose of hearing appeals for the current assessment year.

Motion 25-363 would convene the Board of Equalization for the purpose of hearing appeals filed for the 2025 assessment year.

Requested Action: For Council to move the motion to GLS on September 10, 2025, for consideration.