
Board of Equalization

Mission Statement:

The Board's goal is to provide impartial adjudication of tax appeals brought by property owners.

Functions:

The BOE is an independent Board created to hear appeals on Assessor determinations and to equalize property. The department assists property owners with procedural information for those who wish to appeal the assessor's valuation placed on their real and personal property, as well as hear appeals regarding deferrals.

Long Term Goals:

To assure that all real and personal property is entered on the county's assessment role at 100% "fair market value". The Board also has the power to equalize property values.

Short Term Objectives:

Provide an impartial citizen forum for property owners by receiving individual appeals, conducting hearings, evaluate evidence and issuing determinations.

Accomplishments in 2007:

Estimated 2007 petitions will be somewhere around 500-600. Actual 6/30/07 figures are for appeals filed prior to 7/1/07. The majority of appeals come in after the Revaluation, Annual Update and New Construction notices are sent out by the assessor, usually in the fall of the year. Property value will continue to rise as a direct result of property sales. This year's Revaluation is in the city limits of Port Angeles, where land values 7,000 sq. ft. non-view lot will increase from \$42,400 to \$62,500, indicating that property values will continue to be on the rise for 2007 (BOE budget year July 2007- July 2008)

Workload Indicators:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Estimated
Petitions filed	358	571	16 (for 2007)	600
Hearings held	188	386	Hearings held in first half 2007 were for 2006 appeals	400

Staffing Level:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Budget
Full Time Equivalents	.46 employee; 3 Board members	.46 employee; 3 Board members	.46 employee; 3 Board members	.55 employee; 3 Board members

Operating Budget

Revenues:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Budget
Taxes	0	0	0	0
Licenses and Permits	0	0	0	0
Intergovernmental Revenues	0	0	0	0
Charges for Goods and Services	0	0	0	0
Fines and Forfeits	0	0	0	0
Miscellaneous Revenues	0	0	0	0
Other Financing Sources	0	0	0	0
General Tax Support	25,086	21,143	25,682	43,334
TOTAL	\$25,086	\$21,143	\$25,682	\$43,334

Expenditures:

	2005 Actual	2006 Actual	6/30/07 Actual	2008 Budget
Salaries and Wages	19,898	16,174	20,217	32,968
Personnel Benefits	1,522	1,593	1,596	4,346
Supplies	209	184	308	300
Other Services and Charges	2,532	2,417	2,957	4,387
Intergovernmental Services	0	0	0	0
Interfund Payments for Services	925	775	604	1,333
Capital Outlay	0	0		
TOTAL	\$25,086	\$21,143	\$25,682	\$43,334

Agency Structure:

Board Member	Board Chairman	Board Member
	Clerk	