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# 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 2009:

There were 350 appeals filed for assessment year 2008. Of these 79 (23%) were stipulated by the assessor's office; and 39 (11%) withdrew their petition. The majority of the hearings for 2008 were held from January 10<sup>th</sup> through April 16, 2009; and will commence on July 15, 2009, as required by state regulations. BOE years run July 15-July 15 rather than calendar years

A total of 242 hearings were heard by the BOE. The Board lowered 82 (23%) (46 of those lowered were on the recommendation of the Assessor), sustained 146 (42%) and raised 1. There were no equalizations.

The Department of Revenue BOE training was attended by three Board members and BOE Program Coordinator in June, in three different locations (Lacey, Everett and Ellensburg).

Appeals for 2009 will mainly be received after the Revaluation, Annual Update and New Construction notices from the Assessor have been sent out, probably in October or November. 81 petitions have been submitted for 2009, received by the July 1<sup>st</sup> deadline.

To date 14 appeals from 2008 are being challenge at the State Board of Tax Appeals for reconsideration. 12 of these are for property assessments, two are for Senior Exemption status. The State Board of Tax Appeals will be holding these hearings in Port Angeles on August 25 and 31, 2009.

The Board of Equalization also is operating under the new PACs, or True Automation, computer system. Training was attended by BOE Program Coordinator, and there is on-going discussions and coordination with assessor's office staff to get the process working smoothly. The two offices will be able to be "paperless" due to the new system and scanner.

## Workload Indicators:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Estimated
Petitions filed	248	350	81	400
Hearings held	128	242	Hearings held in first half of 2009 were for 2008 appeals.	300

## Staffing Level:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Budget
Full Time Equivalents	.55 employee; 3 Board members	.55 employee; 3 Board members	.55 employee; 3 Board members	.55 employee; 3 Board members

## Operating Budget

### Revenues:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 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	33,251	33,489	24,512	48,636
<b>TOTAL</b>	<b>\$33,251</b>	<b>\$33,489</b>	<b>\$24,512</b>	<b>\$48,636</b>

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## Expenditures:

	2007 Actual	2008 Actual	6/30/09 Actual	2010 Budget
Salaries and Wages	26,516	26,116	19,766	39,048
Personnel Benefits	2,286	3,941	2,277	4,201
Supplies	261	199	46	300
Other Services and Charges	3,440	2,576	2,031	4,387
Intergovernmental Services	0	0	0	0
Interfund Payments for Services	748	657	392	700
Capital Outlay	0	0	0	0
<b>TOTAL</b>	<b>\$33,251</b>	<b>\$33,489</b>	<b>\$24,512</b>	<b>\$48,636</b>

## Agency Structure:

Board Member	Board Chairman	Board Member
Program Coordinator		