



San Juan County Board of Equalization

350 Court St. #2 (mail) / 55 Second Street (office) / Friday Harbor, WA 98250
(360) 378-6312 / FAX (360) 370-5085

Debbie Emery, Clerk for the Board

SAN JUAN COUNTY BOARD OF EQUALIZATION HEARINGS AGENDA

Thursday November 8, 2018 – 11:30 am to 2:00 pm

San Juan County Legislative Building – Council Hearing Room
55 Second Street, Friday Harbor, WA
(Across Second Street from the Courthouse and Sheriff’s Office)

2.2 Regular Convened Session (RCW 84.48.010/SSB 5122)

Effective July 23, 2017, SSB 5133 provides for an alternate 28-day regular convened session depending on when the assessor certifies the assessment roll to the board of equalization. If the assessor does not certify the assessment roll to the board of equalization at least 14 days before July 15, the board of equalization’s regular 28-day convened session does not start until 14 days after the assessment roll is certified, as of the 2018 assessment year and thereafter.

The timeline follows for the regularly convened session:

Certification Date	Regular Session Convened	Regular Session Ends
October 15, 2018	October 29, 2018	November 28, 2018

2.4 Equalization (RCW 84.48.010)

RCW 84.48.010 vests county boards of equalization with the power to "equalize" property values. Although the term "equalize" is not defined in statute, it is commonly understood to refer to the boards' responsibility to ensure that all properties are valued on an equal level at 100 percent of market value. This means that comparable properties are appraised at comparable values. (See WAC 458-14-005(12).) Boards can unilaterally raise or lower the values of individual parcels of property, subject to potential review by the State Board of Tax Appeals and the local superior courts, during their regular convened 28-day session. Outside of the 28-day equalization time frame, boards can use their equalization power when authorized to do so by the Department of Revenue.

While RCW 84.48.010 provides that local boards have the power and duty to equalize, the statute is silent concerning how this equalization function is to be accomplished. Since everyone acknowledges that inspection of each parcel of property in the county is simply not possible, the task is to come up with a procedure for equalization that can be used by large and small counties alike.

At the November 8 meeting the BOE will:

- Review petitions received for 2018 for timely and complete status;
- Review a letter from the Assessor re: Petition 2017-032;
- Review possible reconvene for DBA, LLC 2016 petitions; and
- Set two additional meetings before the November 28, 2018 end of regular session.