



# Whatcom County

COUNTY COURTHOUSE  
311 Grand Avenue, Ste #105  
Bellingham, WA 98225-4038  
(360) 778-5010

## Agenda Bill Master Report

File Number: AB2024-843

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<b>File ID:</b>	AB2024-843	<b>Version:</b>	1	<b>Status:</b>	Adopted
<b>File Created:</b>	11/22/2024	<b>Entered by:</b>	KSmith@co.whatcom.wa.us		
<b>Department:</b>	Council Office	<b>File Type:</b>	Ordinance		
<b>Assigned to:</b>	Council Committee of the Whole			<b>Final Action:</b>	01/14/2025
<b>Agenda Date:</b>	01/14/2025	<b>Enactment #:</b>	ORD 2025-002		
<b>Related Files:</b>					

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Primary Contact Email: ksmith@co.whatcom.wa.us

### **TITLE FOR AGENDA ITEM:**

Ordinance amending Whatcom County Code 2.21 Board of Equalization to clarify Board of Equalization membership

### **SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:**

None

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## HISTORY OF LEGISLATIVE FILE

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Date:	Acting Body:	Action:	Sent To:
12/03/2024	Council	INTRODUCED	Council Committee of the Whole
		Aye: 7 Buchanan, Byrd, Donovan, Elenbaas, Galloway, Scanlon, and Stremler	
		Nay: 0	
01/14/2025	Council Committee of the Whole	RECOMMENDED FOR ADOPTION WITH PROPOSED AMENDMENT(S)	
		Aye: 6 Buchanan, Byrd, Elenbaas, Galloway, Scanlon, and Stremler	
		Nay: 0	
		Abstain: 1 Donovan	
01/14/2025	Council	ADOPTED	
		Aye: 7 Donovan, Elenbaas, Stremler, Buchanan, Galloway, Byrd, and Scanlon	
		Nay: 0	

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**Attachments:** Proposed Ordinance, Notice of Action Proposed on 12.3.2024, Proposed Ordinance as Amended in Committee 1.14.2025

PROPOSED BY: COUNCIL STAFF  
INTRODUCTION DATE: DECEMBER 3, 2024

**ORDINANCE NO. 2025-002**

**ORDINANCE AMENDING WHATCOM COUNTY CODE CHAPTER 2.21 BOARD OF  
EQUALIZATION TO CLARIFY BOARD OF EQUALIZATION MEMBERSHIP**

**WHEREAS**, RCW 84.48.014 stipulates that membership in a county's board of equalization shall consist of not less than three nor more than seven members including alternates; and

**WHEREAS**, RCW 84.48.018 stipulates that a majority of the board of equalization shall constitute a quorum; and

**WHEREAS**, clarifications are needed to WCC 2.21 Board of Equalization to more clearly align state and local code related to the composition of the board of equalization.

**NOW, THEREFORE, BE IT ORDAINED** by the Whatcom County Council that Whatcom County Code 2.21 Board of Equalization is hereby amended as shown in Exhibit A (attached).

**ADOPTED** this 14<sup>th</sup> day of January, 2025

ATTEST:

  
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Cathy Halka, Clerk of the Council

Chair APPROVED AS TO FORM:

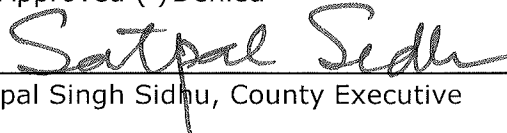
GEORGE ROCHE by email 11/15/24-ks  
Civil Deputy Prosecutor

WHATCOM COUNTY COUNCIL  
WHATCOM COUNTY, WASHINGTON

  
\_\_\_\_\_

Kaylee Galloway, Council

☒ Approved ( ) Denied

  
\_\_\_\_\_

Satpal Singh Sidhu, County Executive

Date: 1/22/25

## **Exhibit A**

### **CHAPTER 2.21 BOARD OF EQUALIZATION**

#### **Sections:**

- 2.21.010 Established – Composition.
- 2.21.020 Membership – Term of office.
- 2.21.030 Compensation for meeting attendance.
- 2.21.010 Established – Composition.

#### **2.21.010 Established – Composition.**

The Whatcom County board of equalization is established pursuant to Chapter 84.48 RCW and shall consist of three regular members and four alternates. The three regular members shall act as the board and the alternates shall fill in as needed. Two board members shall constitute a quorum.

The board members shall be selected based upon the qualifications established by the Department of Revenue by rule and shall not be members of the Whatcom County council or hold any other elective office, or be employees of any elected official. In order that as broad based a representation as possible may be made on the board of equalization, not more than two members may reside in any one county council district. (Ord. 2022-034 Exh. A; Ord. 2016-038 Exh. A; Ord. 95-044).

#### **2.21.020 Membership – Term of office.**

Board members shall be appointed by a majority of the Whatcom County council. Member terms shall be three years, or until their successors are appointed, pursuant to RCW 84.48.026. When a board member has completed two consecutive full terms, if a position on the board remains unfilled for one month, the county council shall have the right to waive the one-year period of separation set forth in WCC 2.03.030. The exiting board member may apply for the unfilled position if they remain qualified. Each appointed member may be removed by a majority vote of the Whatcom County council. (Ord. 2022-034 Exh. A; Ord. 2016-038 Exh. A).

#### **2.21.030 Compensation for meeting attendance.**

As authorized by RCW 84.48.010, members of the board of equalization shall receive \$150.00 per day for each day of actual attendance at a meeting of the board. (Ord. 2022-067; Ord. 2022-034 Exh. A; Ord. 2016-038 Exh. A; Ord. 95-044. Formerly 2.21.040).

#### **2.21.040 Clerk**

The Clerk of Whatcom County Council, or their designee, shall serve as the Clerk of the board and such assistants, legal advisors and appraisers as are necessary in order for the board to perform its functions as authorized by chapter 84.48 RCW and chapter 458-14 WAC and as provided in such budget as is approved by the county council.

#### **2.21.050 Powers and Duties**

The board of equalization shall have such powers and duties, conduct such meetings, and keep such records as are provided for by chapter 84.48 RCW and 458-14 WAC.

**2.21.060 Time for Filing Petitions**

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 or determination or within sixty days after the date an assessment, value change notice, or other notice is mailed, whichever is later.