

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

ORDINANCE NO. _____

**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 _____ day of __, 2024

ATTEST:

WHATCOM COUNTY COUNCIL
WHATCOM COUNTY, WASHINGTON

Cathy Halka, Clerk of the Council

Barry Buchanan, Council Chair

APPROVED AS TO FORM:

() Approved () Denied

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

Satpal Singh Sidhu, County Executive

Date: _____

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.

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The Whatcom County board of equalization is established pursuant to Chapter 84.48 RCW and shall consist of ~~five-three~~ regular members, ~~one from each council district~~, and ~~two-four at-large~~ alternates. ~~The three of the five~~ regular members shall act as the board ~~on a rotating basis~~ and the alternates shall fill in as needed. Two board members shall constitute a quorum.

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Commented [CH1]: Amended in Committee of the Whole 1.14.2025

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.