



MEMORANDUM

TO: Satpal Sidhu, County Executive
FROM: Rebecca Xczar, County Assessor
RE: Mark Maxwell, Contract Amendment
DATE: 12/30/2020

Enclosed is a contract amendment between Mark Maxwell, and Whatcom County.
Prior contract: 201912048.

▪ **Background and Purpose**

Petrogas West LLC and Petrogas Pacific LLC, which own portions of the Petrogas facility at Cherry Point, have appealed their property values for 2016, 2017, 2018, 2019, 2020. They have paid property tax on a small portion of their original assessed value. The values for years 2016, 2017, and 2018 are included in a Board of Tax Appeal case together. A trial was scheduled for July 2020. Due to COVID-19, the trial date has been extended to April 2021. Mr. Maxwell is an expert witness for the case.

▪ **Funding Amount and Source**

The approved 2021 budget includes an ASR for \$40,000, for Professional Services. This contract amount is already included in the Assessor budget.

▪ **Differences from Previous Contract**

The current contract amendment will expire 12/31/2020. This amendment is continuing the services into 2021, due to COVID-19 caused trial extension.

Please contact Rebecca Xczar at extension 5055, if you have any questions or concerns regarding the terms of this agreement,

Encl.