



Clallam County Board of Equalization

223 E. 4th St., Room 160
Port Angeles, Washington
October 16, 2024 – 9:00 to 10:00 a.m.
Business Meeting Agenda (MODIFIED)

This meeting can be viewed on a live stream at this link: <https://clallamcountywa.gov/meetings>

If you would like to participate in the meeting via Zoom audio call only, call 253-215-8782 and use meeting ID: 994 0089 3755 and passcode: 372263

If you would like to participate in the meeting via Zoom video conference, visit <https://zoom.us/j/99400893755> and use meeting ID: 994 0089 3755 and passcode: 372263

Public comment and questions can be directed to the BOE Clerk at 360-417-2330 or rachel.weed@clallamcountywa.gov.

- Approval of Draft Meeting Minutes from October 9, 2024 (2nd meeting)
- Presentation of the Assessor's Certificate of Assessment Rolls to the County Board of Equalization by Assessor Rushton
- Conclusion of the review of the Assessment Rolls for the assessment year 2024
- Any final discussion or follow-up regarding BOE administrative matters
 - Recommend approval of BOE Policies

Board of Equalization

Draft minutes

October 9, 2024



CLALLAM COUNTY BOARD OF EQUALIZATION MINUTES of October 9, 2024

MEETING OF THE BOARD OF EQUALIZATION (BOE)

The BOE Clerk Rachel Weed called the meeting to order at 9:00 a.m., Wednesday, October 9, 2024.
Members present: Gordon Gibbs, Thomas Swanson, and Michael E. McAleer.

APPROVAL OF MINUTES

- October 2, 2024

ACTION TAKEN: McAleer moved to approve the minutes, Swanson seconded, motion carried

BUSINESS ITEMS

a. Swearing in of the third member of the Board of Equalization for 2024 Assessment Year

McAleer took the Oath and will sign the Washington State Form *REV64* and will return the form to the BOE Clerk.

b. Election of a Board Chair

ACTION TAKEN: Swanson moved to nominate and elect Gordon Gibbs as chair, Swanson seconded, motion carried

c. Discuss format of hearings

- Scheduling
- Clerk's duties

BOE Clerk Weed briefed and updated the board of potential changes to the structure and format of hearings.

d. Discuss policies and procedures

BOE Clerk Weed briefed and updated the board of possible policies and procedures the BOE should have in writing. (See attached)

BOE members held discussion. BOE Clerk Weed to prepare final draft of BOE policies. Final action will be taken at next meeting.

NEXT MEETING DATE: Wednesday, October 16, 2024 at 9 a.m.

ADJOURNMENT

Meeting concluded at 9:15 a.m.

Board of Equalization

**Assessor's Certificate of
Assessment Rolls**

**Assessor's Certificate of Assessment Rolls to the
County Board of Equalization**

9/19/2024 4:33:57PM

State of Washington)

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ss.)

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CLALLAM County)

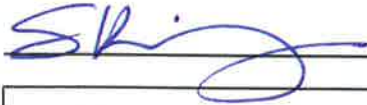
I, Pamela Rushton, Assessor do solemnly swear that the assessment rolls and this certificate contain a correct and full list of all the real and personal property subject to taxation in this county for the assessment year 2024 - 2025, so far as I have been able to ascertain the same; and that the assessed value set down in the proper column, opposite the several kinds and descriptions of property, is in such case, except as otherwise provided by law, one hundred percent of true and fair value of such property, to the best of my knowledge and belief, and that the assessment rolls and this certificate are correct, as I verily believe. The assessment valuation of locally assessed property upon the assessment rolls is:

	Assessed Value
1. Forest Land Assessed Value (RCW 84.33)	35,085,874.00
2. Current Use Land Assessed Value (RCW 84.34)	81,959,213.00
3. Improvement Value on Current Use Lands	647,781,406.00
4. Senior Freeze Assessed Value	148,403,121.00
5. Real Property Assessed Value (Excluding Items 1-4)	15,270,470,933.00
6. Total Taxable Assessed Value of Real Property (Total of items 1-5)	16,183,700,547.00
7. Personal Property Assessed Value	283,116,002.00
8. Total County Locally Assessed Value (Total of items 6-7)	16,466,816,549.00

Custody of the assessment rolls is hereby officially delivered to the County Board of Equalization.

Assessor: Lorrie Kuas Chief Deputy

Subscribed and sworn to before me on this 20th day of September, (yr) 2024



Auditor of Clallam County.

- **Original document to the clerk of the County Board of Equalization on or before July 15 for the purpose of equalization. (RCW 84.40.320)**
- **Copy to DOR on or before July 15 for ratio study purposes. (WAC 458-53-135)**

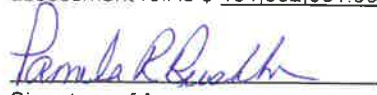
Send Copy To:

Department of Revenue
Property Tax Division
PO BOX 47471

**Assessor's Certificate of New Construction Value
to the County Board of Equalization**

State of Washington)
)
 CLALLAM County)

Pursuant to RCW 36.21.080 and 84.40.040, I, Pamela Rushton, Assessor of
CLALLAM County, hereby certify that the value of new construction added to the 2024
assessment roll is \$ 131,382,001.00.


Signature of Assessor

Subscribed and sworn to before me on this 23rd day of September, (yr) 2024

OLAM N. DEPUTY AUDITOR Auditor of Clallam County.
FOR SHONA RIGGS AUDITOR

File a copy on or before September 15th with:

Department of Revenue
Property Tax Division
PO Box 47471
Olympia, WA 98504-7471

Board of Equalization Draft Policies

Clallam County BOE Policies

- Incomplete Petition

The Board has determined that the petitioner be allowed 21 calendar days (last day must fall on a working day) to respond to the Clerk's Incomplete Petition letter/email.

- "Reasonable time"

RCW 84.40.038 refers to "Reasonable time" with regards to late filing and submitting a good cause waiver. DOR requests that each county create a policy to determine what their definition of "reasonable time" is.

The Board determined that they would consider good cause waiver forms as long as they are received within 30 calendar days after the last day of timely filed petitions. If the 30th day falls on a weekend or holiday, the petitioner will be allowed to turn their good cause waiver in on the first business day after that.

- Late Additional Information

The Board has determined that any late evidence submitted after the 21-business day deadline will be refused as they will not consider anything that will be untimely.

- Postponements

The Board has determined that all postponement requests are up to the discretion of the Board and will take them on a case-by-case basis.