

*Chapter 2.50*

**BOARD OF EQUALIZATION**

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**Cross-reference: Chapter 84.48 RCW**

**2.50.010 Formation.**

There is formed a board for the equalization of the assessment of the property of the County, which board shall be called the Board of Equalization. (Prior Code § 9.14.010)

**2.50.020 Authority.**

The Board of Equalization shall have the authority and perform those functions specified in RCW Chapter 84.48, except as otherwise provided by Ordinance. The Executive shall determine the public hours for the Board's office. (Ord. 2004-132s § 1 (part), 2005; Ord. 84-215 § 1, 1985; prior Code § 9.14.020)

**2.50.030 Membership – Quorum – Officers.**

The Board of Equalization shall consist of five members or less, each of whom shall be appointed by the County Executive, and confirmed by a majority of the County Council, pursuant to Pierce County Charter Section 3.30. In addition, the County Executive may appoint two alternate members who also shall be confirmed by the County Council.

A majority of the Board shall constitute a quorum for action or decision by the Board.

The members of the Board shall elect a chair, a vice-chair and a chair pro tempore to serve as officers of the Board. The election of officers shall occur once each year, at the beginning of the regularly convened session.

The terms of members shall be staggered so that no more than three shall expire each year. (Ord. 2004-132s § 1 (part), 2005; Ord. 84-39 § 1, 1984; Res. 21887 § 1, 1979; prior Code § 9.14.030)

**2.50.035 Meetings and Hearings.**

A panel of three members constitutes a quorum and shall attend each meeting of the Board at which action is to be taken. A decision of the panel constitutes a decision of the Board. Of the three members on a panel, there should be at least one officer. The chair shall assign the panel to



1 each meeting and hearing in such a manner as to provide each member an approximately equal  
2 opportunity to participate.

3  
4 **2.50.040 Compensation.**

5 The members of the Board shall receive \$150.00 a day for each day of actual attendance of  
6 the meeting of the Board exceeding five hours, \$100.00 for attendance exceeding two hours but  
7 not exceeding five hours, and \$50.00 for attendance not exceeding two hours, to be paid out of  
8 the Current Expense fund of the County. (Ord. 2004-132s § 1 (part), 2005; Ord. 91-87 § 1,  
9 1991; prior Code § 9.14.040)

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11 **2.50.050 Change of Venue.**

- 12 A. The County Board of Equalization may grant a change of venue to a Board of  
13 Equalization of another County, or may receive a request for a change of venue from a  
14 granting County under the following circumstances:
- 15 1. When a quorum cannot be achieved due to members of the Board disqualifying  
16 themselves because of conflicts of interest or because of the appearance of fairness  
17 doctrine; or
  - 18 2. When equalization is the basis for an appeal by a member of the Board of  
19 Equalization, assistant to the Board including its Clerk or any member of the County  
20 governmental authority on his or her own property or on any property in which that  
21 person has an interest.
- 22 B. A change of venue as provided in subsection A. of this Section shall be granted only on  
23 the following conditions:
- 24 1. Both the granting and receiving counties have adopted an ordinance providing for or  
25 permitting such change of venue.
  - 26 2. Both the granting and receiving counties have entered into an agreement as to where  
27 the hearing shall be heard, reimbursement of costs, and other issues necessary to  
28 facilitate the change of venue.
- 29 C. The decision of the receiving board shall be transmitted to the granting board who shall  
30 issue an order without prejudice. The assessor or petitioner may appeal the decision as  
31 provided for in WAC 458-14-135.

32  
33 **2.50.060 Clerk of the Board – Assistants.**

34 The selection of the Clerk by the Board shall be from those recruited and recommended by  
35 the Director of Human Resources, provided that no appointee shall serve while an employee of  
36 the Assessor-Treasurer's Department. The day-to-day management and supervision of the Clerk  
37 of the Board may be delegated to the Superior Court Clerk to assure compliance with Pierce  
38 County Code, policies, procedures, and compliance with the Department of Revenue Guidelines  
39 for the Board of Equalization. The terms of employment and hours, which the Clerk of the  
40 Board and any staff assistants provided by the Superior Court Clerk shall serve, shall be  
41 determined by the Superior Court Clerk. The Clerk of the Board will serve at the will of the  
42 Board and shall be exempt from the County Career Service.

