

SENATE BILL REPORT

SB 5602

As of February 7, 2023

Title: An act relating to the use of hearing examiners by a county board of equalization.

Brief Description: Concerning the use of hearing examiners by a county board of equalization.

Sponsors: Senators Torres, Schoesler, Dozier and Lovelett.

Brief History:

Committee Activity: Local Government, Land Use & Tribal Affairs: 2/07/23.

Brief Summary of Bill

- Authorizes a county board of equalization to employ a hearing examiner that resides outside the county in which the board members reside under certain circumstances.

SENATE COMMITTEE ON LOCAL GOVERNMENT, LAND USE & TRIBAL AFFAIRS

Staff: Maggie Douglas (786-7279)

Background: A county board of equalization (BOE) is a quasi-judicial body organized to hear appeals of various determinations made by the county assessor. The BOE must equalize property assessments so that each tract or lot of real property, and each article or class of personal property, is entered on the assessment list at its true and fair value, according to the measure of value used by the assessor. A BOE must meet annually by July 15th or within two weeks of certification of the county assessment rolls, whichever is later.

During the equalization process the BOE:

- must raise the valuation of real or personal property that is returned below its true and fair value;
- must reduce the valuation of real or personal property that is returned above its true

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- and fair value; and
- may review all claims for either real or personal property tax exemption as determined by the assessor, and must consider any taxpayer appeals from the decision of the assessor.

The assessor must correct the real and personal property rolls in accordance with the changes made by the BOE.

A BOE is comprised of at least three members and no more than seven members, including alternate members. Board members are appointed for three year terms by the county legislative authority prior to June 1st. Board members must be residents of the county where the board is located. A BOE may employ one or more hearing examiners to assist the board in conducting hearings. A hearing examiner may hold hearings separate from the board and take testimony from both parties and their witnesses. All hearing examiners must meet the same qualifications for membership as regular board members.

Summary of Bill: All hearing examiners employed by a BOE must meet the same qualifications for membership as regular board members, except for counties with a population of less than 50,000, a hearing examiner may reside outside the county in which the board members reside.

Appropriation: None.

Fiscal Note: Not requested.

Creates Committee/Commission/Task Force that includes Legislative members: No.

Effective Date: Ninety days after adjournment of session in which bill is passed.

Staff Summary of Public Testimony: PRO: This allows smaller jurisdictions to appoint hearing examiners that live outside the jurisdiction's boundaries. It is often difficult to appoint a qualified hearing examiner to the local Board of Equalization because of the lack of qualified applicants within the county. This bill only applies to counties under 50,000 in population.

Persons Testifying: PRO: Senator Nikki Torres, Prime Sponsor.

Persons Signed In To Testify But Not Testifying: No one.