

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON**

IN THE MATTER OF:

RESOLUTION NO. 24-025

CHANGE FILING DEADLINE FOR LEWIS COUNTY
BOARD OF EQUALIZATION (BOE) PETITIONS

WHEREAS, pursuant to RCW 84.40.038, the owner or person responsible for payment of taxes on any property may petition the Board of Equalization (BOE) for a change in the assessed valuation placed upon such property by the County Assessor; and

WHEREAS, as established by RCW 84.40.038, the petition must be filed with the BOE

- On or before July 1st of the year of the assessment or determination;
- Within 30 (thirty) days after the date the assessment, value change notice, or other notice was mailed;
- Within 30 (thirty) days after the date that the assessor electronically
 - transmitted the assessment, value change notice, or other notice, or
 - notified the owner or person responsible for payment of taxes that the assessment, value change notice, or other notice was available to be accessed by the owner or other person; or
- Within a time limit of up to 60 (sixty) days adopted by the county legislative authority, whichever is later

WHEREAS, the Lewis County Board of County Commissioners (BOCC) set the BOE appeal deadline at 60 (sixty) days via Resolution 15-330 on November 23, 2015; and

WHEREAS, the BOCC wishes to return to a 30-day (thirty-day) appeal deadline.

NOW THEREFORE BE IT RESOLVED that the BOCC repeals and replaces Resolution 15-330 and hereby sets the deadline by which the owner or person responsible for payment of taxes on any property may petition the Lewis County Board of Equalization for a change in the assessed valuation such property by the County Assessor as follows:

- On or before July 1st of the year of the assessment or determination
- Or within 30 (thirty) days after the date the assessment, value change notice, or other notice was mailed, whichever is later

DONE IN OPEN SESSION this 16th day of January, 2024.

APPROVED AS TO FORM:
Jonathan Meyer, Prosecuting Attorney

BOARD OF COUNTY COMMISSIONERS
LEWIS COUNTY, WASHINGTON

James Goodman
By: James Goodman,
Deputy Prosecuting Attorney

Scott J. Brummer
Scott J. Brummer, Chair

ATTEST:



Lindsey R. Pollock, DVM
Lindsey R. Pollock, DVM, Vice Chair

Rieva Lester, CMC
Rieva Lester, CMC,
Clerk of the Lewis County Board of
County Commissioners

Sean D. Swope
Sean D. Swope, Commissioner