



2024 BOE New Member Training

June 4-5 2024

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Agenda

DAY 1

- Basic overview of the Property Tax System
- Avenues of Appeal
- Appeal and Hearing Process
- Board Reviews
- Attorney General Guest Speaker: Laws, Rules, Standards of Review and Judicial Demeanor

DAY 2

- Basic Valuation Principles
- Evidence
- Current Use
- Reconvened Boards
- Senior Exemptions & Deferrals
- Board Orders

Course Expectations, please:

- Stay muted unless you have a question.
- Only use the chat function for questions.
- Cameras are optional, participation is not!
- Reserve county specific questions until the end, or shoot me an email!

Legislation Update

Bills that affect property tax passed in 2024 legislative session:

Bill number	Brief Summary	Effective Date
SHB 1818	Concerning the exclusion of compensating tax when land is sold to a governmental entity intending to manage the land similarly to designated forestland or timberland.	6/6/2024
SHB 2012	Concerning eligibility for a property tax exemption for nonprofits providing affordable rental housing built with city and county funds.	6/6/2024
2SHB 2014	Concerning the definition of veteran and restoring honor to veterans.	6/6/2024
HB 2044	Standardizing limitations on voter-approved property tax levies.	6/6/2024

Legislation Update - continued

SHB 2348	Concerning hospital funding.	6/6/2024
E2SHB 2354	Creating an option for impacted taxing districts to provide a portion of their new revenue to support any tax increment area proposed within their jurisdiction and clarifying that a tax increment area must be dissolved when all bond obligations are paid.	6/6/2024
HB 2375	Including an accessory dwelling unit under property that qualifies for the senior citizens property tax exemption.	6/6/2024
SB 6013	Expanding the homeownership development property tax exemption to include real property sold to low-income households for building residences using mutual self-help housing construction.	6/6/2024

Legislation Update - continued

E2SSB 6175	Concerning housing affordability tax incentives for existing structures.	6/6/2024
SB 6238	Updating thresholds for the property tax exemption for widows and widowers of honorably discharged veterans.	6/6/2024

Anticipated County Review Schedule

2024

Asotin

Cowlitz

Douglas

Franklin

Island

Jefferson

Kitsap

Lewis

Snohomish

Wahkiakum

2025

Adams

Clallam

Columbia

Klickitat

Mason

Spokane

Thurston

Whitman