

**RECORD OF THE PROCEEDINGS  
SKAGIT COUNTY BOARD OF COMMISSIONERS**

**Tuesday, February 9, 1993:**

- 9:00 a.m. - 10:00 a.m.            Department of Planning and Community Development - Dave Hough, Acting Director:
- 1)     Discussion - Skagit Conservation District Request for a Letter of Support Regarding Centennial Clean Water Fund Grant Application.
  - 2)     Request for Approval to Submit a Grant Application to the Centennial Clean Water Fund.
  - 3)     Discussion - Major Project Assignment Report.
  - 4)     Code Enforcement Report.
  - 5)     Miscellaneous.
- 10:00 a.m. - 10:30 a.m.        Work Session - Equipment Rental and Revolving Fund.
- 1:30 p.m. - 2:00 p.m.         Introductions - Visiting Officials from the Netherlands.
- 2:00 p.m. - 2:30 p.m.         Discussion with Skagit County Residents Regarding Tax Relief for Senior Citizens.

The Skagit County Board of Commissioners met in regular session on Tuesday, February 9, 1993, with Commissioners Harvey Wolden, and Robby Robinson present. Chairman Hart's absence was excused.

**DEPARTMENT OF PLANNING AND COMMUNITY DEVELOPMENT - DAVE HOUGH, ACTING DIRECTOR:**

- 1)     Discussion - Skagit Conservation District Request for a Letter of Support Regarding Centennial Clean Water Fund Grant Application.

Jim Freeman, Senior Watershed Planner, introduced Vicki Mesman and Caroline Kelly from the Skagit Conservation District to the Board.

Carolyn Kelly addressed the Board, stating that the District will be submitting a grant application to the Centennial Clean Water Fund, and is asking for a letter of support from the County. The District previously provided a copy of the letter of support proposed for the Board's signature, a summary of the objectives for the project, and a budget proposal. She said that the recommendations for use of the grants funds are to inventory commercial and non-commercial farms according to their impact on water quality, develop conservation plans for commercial farms in the Nookachamps watershed, prioritize noncommercial farm operations in the Nookachamps Watershed, provide assistance to small farms for installing Best Management Practices (BMP), inventory watershed creeks and identify those in need of fencing, and develop a quick and efficient permitting process for the installation of BMPs to protect and enhance water quality on agricultural lands. Ms. Kelly stated that funding was received from the Department of Agriculture in the amount of \$96,000 that goes to the farmers. The Centennial Grant will provide for technical assistance.

The Board signed the letter of support for the Skagit Conservation District to include with their application for the Centennial Clean Water Fund Grant Application.

2) Request for Approval to Submit a Grant Application to the Centennial Clean Water Fund. Mr.

Freeman reviewed with the Board that the purpose for applying for the Centennial Grant for the County is to have funds to coordinate the implementation of the Nookachamps Watershed Action Plan. There is a need to apply for the grant now, because it takes approximately one year to receive the funding. There have been changes made in the application process which allows for applying for the grant before the project planning is completed. The County will be required, as lead agency, to coordinate the implementation strategy as adopted by the Watershed Management Committee, facilitate the implementation of a committee to meet quarterly, complete required annual reporting, prepare biennial audits, track monitoring and evaluate success or failure of the plan, and facilitate the process for making revisions as needed. The approximate total cost of the grant proposal is \$23,015.00. The County's share would be \$57,504 spread over three years. This is a competitive grant and a grant agreement would be negotiated in a year.

The Board unanimously approved the request to submit a grant application to the Centennial Clean Water Fund.

3) Discussion - Major Project Assignment Report.

Mr. Hough reviewed with the Board a task list for the Planning and Permit Departments for this year. The list provided information on Task Titles, responsible staff assigned, a brief description of each task, and the status and time frame for completion.

4) Code Enforcement Report.

The Code Enforcement Report was presented to the Board.

5) Miscellaneous.

A) Gary Christensen, Senior Planner, presented the results of the previous night's Planning Commission meeting. The Comprehensive Plan Map Amendment request by The Washington State Department of Transportation for the allowance of a maintenance facility east of Sims Road was approved by a vote of five to one, with one abstention. The referral will come before the Board in approximately three weeks. The Code Amendment to the Zoning Ordinance regarding the procedure of appeals going before the Board from the Hearing Examiner was unanimously approved by the Planning Commission with minor changes and will be recommended to the Board at a later date.

B) Mr. Hough stated that the meeting with the City Planners on February 5, 1993, went well again and a cooperative discussion was held regarding setting lists of priorities and projects. The next meeting is to focus on Burlington Urban Growth.

INTRODUCTIONS - VISITING OFFICIALS FROM THE NETHERLANDS.

Lisa Nielson, Skagitonians to Preserve Farmland, introduced Bertram Lammers, Deputy General Affairs Inspector in the Government Service of Land and Water Use, Department of Agriculture, Nature Management and Fisheries; Tjebbe De Boer, Managerial Staff member of the Ministry of Agriculture; and Henk Peelen, Head of the management of agricultural and horticultural development, to the Board.

Mr. Lammers asked what some of the problems were that the County has to deal with regarding urban development, flood control and environmental protection.

Commissioner Robinson stated that there is a State Mandate for Growth Management to develop how growth will occur. The public is involved through meetings and committees, and there is progress being made.

Chairman Hart stated that the County is largely an agricultural area and some of it has been lost. It is desired to prevent certain growth and preserve the agricultural lands. The attempt is to channel growth, and have control on private property, therefore the desire for as much public input as possible. There are concerns regarding Tribal relationships and the protection of Federal lands.

Commissioner Robinson asked whether these types of issues had already been dealt with in the Netherlands.

Mr. Lammers said that some of the issues had been dealt with, such as water quality, and some are still being worked on.

Commissioner Robinson stated that Skagit County is a large County and is still growing. It is difficult to find solutions due to the way the County has grown at this point. It would be preferred to maintain local control, but sometimes the government at the State & Federal levels tell the County what to do more than is desired.

**DISCUSSION WITH SKAGIT COUNTY RESIDENTS REGARDING TAX RELIEF FOR SENIOR CITIZENS.**

The discussion of this item was moved to Hearing Room "C" in the County Administration Building in order to accommodate the large number of people who attended.

Mr. Joe Briggs addressed the audience, stating that those county residents with fixed incomes have no alternative, they will be taxed out of their homes and onto the street to face starvation. They have paid their fair share and it is time for the new generation to pay. The Second World War babies think that the seniors are getting welfare, not Social Security. Eastern Washington Seniors are allowed to work to pay their taxes. He said that Chairman Hart did not know if that was possible in Skagit County, and the reason for being here was to see what could be done.

Chairman Hart requested that Skagit County Assessor, Paul Mahoney, or Skagit County Treasurer Judy Menish respond to the possibility of a "work to pay taxes" for Seniors.

Ms. Menish stated that she had not found out whether it was a possibility in Skagit County. There are not current arrangements. Even for a "pay half-work off half" arrangement the person would have to be on a payroll, and then pay the taxes. There is nothing in the State statutes at this time.

- Ms. Marion Peck, Anacortes, addressed the Board. Ms. Peck expressed disgust with the County Government. She said that her home had increased in assessed value \$17,400 and felt that it was ridiculous. She has an 80 year old home that was purchased at \$12,500 44 years ago. Her taxes are now more than the original purchase price. When she listed the house to sell five years ago, no one was interested. Her husband's retirement pension from Texaco Refinery is gone and she felt that they should be able to live in their home until their deaths. The house has been paid for four times over, and no one

is listening to the problem the tax situation creates. She felt that the County will end up the owner of real estate that they won't be able to do anything with.

- A gentleman named George, from Anacortes addressed the Board. George is a retired school teacher whose home and property has been increased in tax valuation by \$19,500. He felt that assessing his home at the same value as the \$250,000 homes nearby was inappropriate. He pays his bills and has no debt. He paid in the maximum Social Security taxes during his working years and now that pension is being eaten away also. His home is 1,100 square feet and he felt that the valuation was not equitable. He said that even though he is 80 years old, he would be willing to take a job. He applied to substitute teach, and no one would hire him.

- Mr. Jack Keefer, Burlington, addressed the Board. Mr. Keefer stated that he is a registered voter, and is working at paying his taxes. He felt that it is fair for individuals to pay their taxes during their working years, but not to have to go back to work after retirement to continue to do so. He referred to an article in a newspaper a few days prior regarding mortgaging a home back to the county to cover taxes, he felt this was inappropriate, to have to mortgage his home in order to pay taxes that were unfair in the first place. He stated that 90% of the school kids today have parents that are not property owners. The property owners that have already raised their kids are paying the local taxes.

- Sally Walberg, Samish Island, addressed the Board. Ms. Walberg stated that she has only three acres left of the property that her family owned on Samish Island for the past 88 years. She has to budget \$200.00 per month in order to pay her taxes on her three acres. When she questioned someone at the Assessor's Office, their comment was that she could sell it for a good price, which she did not appreciate.

- Barbara Vincent, Sedro-Woolley, addressed the Board. MS. Vincent stated that her tax valuation increased approximately \$40,000 in less than one year. She said that she didn't mind paying her taxes, but she said that the school taxes make up about half of what has to be paid. She doesn't mind this either, other than she felt that at age 65, there should be a break or reduction or deletion of school taxes as is done in California.

- Mr. Ralph Beringer, Anacortes addressed the Board. He felt that there was something wrong with a taxation system that set tax valuations the same for a \$40,000 home and a \$400,000 home just because they sit next to each other. He is presently 70 years old, and by the time he is 75 he will be paying \$12,000 per year in property taxes for a 1,200 square foot home, on the water. On Fidalgo Island there has been a 28% increase every year.

- An unidentified member of the audience requested to know how the tax base is set as most of the people present probably did not know.

Mr. Mahoney stated that November 7, 1972, the people of Washington State voted to be assessed at 100% of the market value. The law does not allow him to assess by who lives in the homes or what the income level is, but directs him to assess at market value. He said that in order to change the law, the people need to address their legislators. He stated that there are Senior Citizen tax exemptions. If a Seniors' income is less than \$26,000 per year in a household, there is a deduction for the house and one acre of property. Currently there are 2,782 people in the County claiming this exemption for a total of \$1,218,875.00 tax savings. Other County residents make up for this reduction. If a Senior household income is less than \$30,000, there is a deferral program. The State will pay the taxes every year, then when the owners die, the

property is considered paid for. He again strongly encouraged the members of the audience to contact their legislators.

Mr. Mahoney continued, explaining the various deduction amounts. If a Senior household income is less than \$15,000 per year the deduction averages at \$504.00. If the income is between \$15,000 and \$18,000 per year, the deduction averages at \$522.00. If the income is between \$18,000 and \$26,000 per year, the deduction averages at \$297.00. The overall average deduction for all those 61 years and older is \$248.00.

- The gentleman named George asked Mr. Mahoney to explain how a house that sold in his neighborhood, which was the first house in his neighborhood that had sold in 18 years, was appraised at fair market value when comparables are to be within the same vicinity of the sale area.

Mr. Mahoney stated that the tax assessments are set overall in an area, statistically, on a whole in the school district. There are various ranges and uses: 111 is a residential block; 211 is waterfront. Appraisal value and assessed value are two different situations. He stated that he felt that the members of the audience were present to learn about possible tax breaks, not assessments and appraisals, and again encouraged them to contact their legislators.

- An unidentified woman stated that her tax valuation tripled last year, and is up by another \$10,400, and went in to the Assessor's Office to be checked for accuracy. She was told that her home was valued the same as a \$120,000 home in Sedro-Woolley because she was located in the same school district.

Mr. Mahoney stated that he would speak to anyone individually in his office if they had questions regarding their individual property valuation.

- An unidentified woman argued that individual assessments were being done. The assessment on her home had raised 30% two years in a row. A neighbor's home was assessed higher due to the type of ceiling in her home being a popular type. Another neighbor has a home with more square footage, and a business in it. It was not assessed as a business because it was not in a commercially zoned area.

- An unidentified woman stated that she has a home in Skyline. She felt that the first assessment on her home and property was fair, but was over the purchase price. The second year it was assessed at a 28% increase on the land, and 30% increase on the buildings. The assessed value has raised \$53,000 in three years.

- An unidentified gentleman asked what the Board of Commissioners was doing to reduce the rate of taxes applied to assessed value.

Commissioner Robinson stated that the rates are set by the State and the County has to comply with them.

- Mr. Chuck Smith, LaConner, addressed the Board. He has lived all his life in LaConner and voted for every school levy until this last one. Mr. Smith said that he had been told by neighbors that Hank Johnson, a local farmer, had 13 acres of property that sold for \$700,000 which equals \$54,000 an acre. He felt that if this was true, then one word summed it up - greed. He felt that an increase in property tax was okay if it was for the kids, schools, and teachers, but not to make a private profit. He felt it was a waste of time for Skagit County citizens to vote on State issues due to the larger counties' votes shutting them out.

- An unidentified gentleman stated that he walked a member of the Assessors staff through his property which has a salmon creek running through it and building is not allowed within 200 feet of it. It still assesses as buildable property.
- Mr. Andy Benson, Mount Vernon, addressed the Board. He said that he has no tax or assessment complaints. He felt that there had been a lot of talk about exemptions, and doesn't want people to be taxed out of their homes. He does not qualify for the exemptions and is glad. He felt that having the exemptions was fine, but if people are going to be exempt from special levies, then they should not be able to vote.
- Mr. Daniel B. Enyeart, Bow, addressed the Board. He stated that 12 years ago he tried to tell the then current Board of Commissioners what the root problems are so that they could avoid the present problem. He has intended to run for Senator and chose not to due to King County senators telling him that they would isolate him and make him ineffective. He said that the tax base is constitutional and that no one can tax a property owner except a property owner. When the tax base was voted in non-property owners were allowed to vote, which he felt should not have happened, according to his understanding of constitutional law. He offered to conduct an information seminar for the Seniors interested to educate them on constitutional law.
- An unidentified gentleman requested that someone explain how assessments were arrived at in comparison to surrounding neighbors, and to explain what the Board of Equalization is and how to go about valuation of property.

Chairman Hart stated that the Board of Equalization is comprised of three members of the community appointed by the Board of Commissioners, to review the fairness of property assessments. Chairman Hart requested Mr. Mahoney to continue the explanation.

Mr. Mahoney stated that on the back of the tax notice sent out to property owners, it tells of the Board of Equalization. It is necessary to file an appeal on, or before, July 1, or within 30 days from the date listed on the notice. There is also reference to Senior Citizen and disability exemptions and Open Space/Open Forest designation.

- Mr. Joe Hull, Fidalgo Island, addressed the Board. He said it felt like talking to a wall when he went before the Board of Equalization. He didn't feel they were free to make any decisions. An employee of the Assessor's Office was present at the meeting, and it was not for his benefit. He stated that his property assessment was a 2900% increase.

Mr. Mahoney stated that the inflation on the dollar has increase by a grand percentage also. The same with property, it is assessed at the current market value, not at the purchase year's market value.

- An unidentified gentleman asked how many of the audience members would be willing to make a trip to Olympia to speak to the legislators. There was a large, positive response.
- Mr. Briggs asked whether any of the Board or speakers would be willing to go with a group of the people in the audience to speak with the legislators.

Mr. Mahoney expressed willingness to do so.

Chairman Hart stated that the Board is in contact with the legislators quite often and will be happy to voice the concerns presented.

Commissioner Robinson stated that it is important for each person to make calls and write letters to their legislators.

The Board will send a letter regarding the concerns expressed in this meeting to the legislators.

**ADJOURNMENT.**

Commissioner Wolden motioned to adjourn the proceedings. Commissioner Robinson seconded the motion which carried unanimously.

BOARD OF COMMISSIONERS  
SKAGIT COUNTY, WASHINGTON

  
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Robert Hart, Chairman

  
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Harvey Wolden, Commissioner

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Robby Robinson, Commissioner

ATTEST:

  
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Connie Carter, Clerk of the Board  
Skagit County Commissioners

