

## LATE FILING INSTRUCTIONS TO THE KING COUNTY BOARD OF APPEALS AND EQUALIZATION

### For eAppeals Petitions:

1. Open, download and complete the late filing form
2. Save the form onto your computer
3. Upload the saved form in *Step 9: Additional Information, Late Filing Requirement*. To upload your saved form, click the *Upload Form* button
4. Evidence to support your late filing request may also be uploaded to *Step 7: Supporting Documentation* as additional information

### For Paper Petitions:

1. Download and open the late filing form
2. Print the form
3. Complete the form if not completed before printing
4. Mail the form with the appropriate appeal petition form and supporting documentation/evidence

## EVIDENCE/DOCUMENTATION REQUIREMENT

Evidence that supports the reason is necessary and must be submitted with the form. Approval of the specific requests to be heard by the Board is based solely on your submission of the form and supporting evidence.

### *Examples*

Assessor Unaware requests state that you believe the Assessor is unaware of facts about your property that, if known at the time of assessment, would have resulted in a lower valuation. If you do not make those facts known with your submission now, it is unlikely that your request will be approved.

Waiver of Filing Deadline requests may be granted for “Good Cause” as long as there is proof/support of, or for, the reason for filing after the deadline.

**REQUEST TO RECONVENE  
THE KING COUNTY BOARD OF APPEALS AND EQUALIZATION  
AND AFFIDAVIT OF NON-RECEIPT**

WAC 458-14-127(1)(A); DOR Reconvene Code 01

**Mail with attachments. Due April 30, 2026** to the  
King County Board of Appeals and Equalization  
516 Third Avenue, #1222, Seattle, WA 98104

For office use only

**Account/ Parcel Number:**       -

**Owner:** \_\_\_\_\_

Mailing Address for All Correspondence Relating to Appeal:

**Street Address:** \_\_\_\_\_

**City, State, Zip:** \_\_\_\_\_ **Daytime Phone:** \_\_\_\_\_

**May we contact you by email?** ☐ Yes ☐ No **Email address:** \_\_\_\_\_

**Assessment Year 2025 for Taxes Payable in 2026**

Assessed Value

Land \$ \_\_\_\_\_  
Improvements \$ \_\_\_\_\_  
TOTAL \$ \_\_\_\_\_

Your Estimate of Fair Market Value

Land \$ \_\_\_\_\_  
Improvements \$ \_\_\_\_\_  
TOTAL \$ \_\_\_\_\_

Please state the specific facts why you believe the Assessor's value does not reflect market value and include evidence of your claim:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

To the King County Board of Appeals and Equalization:

I hereby request that the Board of Equalization reconvene to hear my appeal. I am the taxpayer of record and swear, under penalty of perjury under the laws of the State of Washington that the following is true and correct. I was unable to file an appeal in a timely manner because I did not receive the Assessor's Valuation Change Notice at least fifteen (15) days prior to the deadline for filing a petition, and can show proof that the value was actually changed. If the taxpayer is a corporation, company, partnership, etc., this form must be signed by an authorized officer/owner who attests that no one within the organization received the Assessor's Valuation Change Notice within the time frame described above.

I am the: ☐ Owner ☐ Duly authorized agent  
(Attach signed authorization) ☐ Personal representative or guardian ☐ Lessee

\_\_\_\_\_  
Signature of Requestor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name, Title

\_\_\_\_\_  
City, State Signed

\_\_\_\_\_  
Company of Requestor (if Agent)