

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 for Reconvening

No:

(Dept. Use Only)

The undersigned requests the _____ County Board of Equalization
be reconvened pursuant to WAC 458-14-127 for the years indicated.

Assessment Year(s) _____ for Tax Year(s) _____

Taxpayer Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Day Phone No: _____

Tax Parcel No: _____

Name of Agent (if applicable): _____

E-mail Address: _____

Reconvening Code: _____ (See reverse side for codes)

Justification of Reconvening Request (attach additional information if appropriate):

Signature (Taxpayer, Assessor, Treasurer)

Title

Date

This form should be returned to the local Board of Equalization. Requests for reconvening under reasons 6 and 7 on page 2 will be forwarded to the Department of Revenue. The Department **WILL NOT** be making a value determination. The only consideration will be as to whether the County Board of Equalization may be reconvened to hear your valuation/determination issue.

What are the reasons for granting a reconvening request?

Boards of Equalization may reconvene on their own authority to hear requests concerning the 2025 assessment year when one of the following conditions exists:

Reconvening Code

- 01 The **taxpayer submits a sworn affidavit** to the board stating the notice of change of value for the assessment year was not received at least 15 days prior to the deadline for filing the petition and can show proof that the value was actually changed. The request must be filed by April 30, 2026 (WAC 458-14-127(1)(a)).
- 02 The **assessor submits an affidavit** to the board stating that he or she was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of the property to be materially affected. The request must be filed by April 30, 2026 (WAC 458-14-127(1)(b)).
- 03 In an arm's-length transaction, a bonafide purchaser or contract buyer acquired interest in the property **after July 1, 2025, but on or before December 31, 2025** and the sale price was less than 90% of the assessed value. The request must be filed by April 30, 2026 (WAC 458-14-127(1)(c)).
- 04 The taxpayer or the assessor requests the board reconvene to hear an appeal with respect to property or value that was omitted from the assessment rolls. No request shall be accepted for any period more than three years preceding the year in which the omission is discovered (WAC 458-14-127(2)).
- 05 The assessor or taxpayer requests the board reconvene and the following conditions apply (WAC 458-14-127(3)):
 - A. Real property within the county is revalued on an annual basis.
 - B. A timely appeal was pending before the BOE when the property was revalued for a intervening year and **the assessed value did not change**.
 - C. No appeal was filed for the intervening year.
 - D. The reconvening request is filed within 30 days of the Board's decision.

The Department of Revenue may reconvene boards of equalization for up to three years if one of the following conditions exists:

- 06 The board of equalization requests an extension of the annual regularly convened session to enable the board to complete its annual equalization duties. WAC 458-14-127(5)
- 07 The assessor or taxpayer requests a reconvening and makes a prima facie showing that the property was overvalued by 100 percent. The Department of Revenue's preferred criteria for determining 100 percent overvaluation are:
 - A. Market value determinations as contained in orders from county boards of equalization or the State Board of Tax Appeals.
 - B. Stipulated market value agreements between taxpayers and assessors.
 - C. Market-based evidence of market value, i.e., an arm's-length transaction with a market value appraisal of the subject property. WAC 458-14-127(6)

A complete copy of WAC 458-14-127 (Reconvened Boards) is available from the Board of Equalization or online at <http://apps.leg.wa.gov/WAC/default.aspx?cite=458-14-127>

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715.
Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.