

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.

NEW PURCHASER'S REQUEST TO RECONVENE THE KING COUNTY BOARD OF APPEALS AND EQUALIZATION

WAC 458-14-127(1)(c); DOR Reconvene Code 03

Mail with attachments. Due April 30, 2027 to the King County Board of Appeals and Equalization 516 Third Avenue, #1222, Seattle, WA 98104	For office use only
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Account/ Parcel Number:

Owner: _____

Mailing Address for All Correspondence Relating to Appeal:

Street Address: _____

City, State, Zip: _____ **Daytime Phone:** _____

May we correspond with you by email? Yes No **Email address:** _____

Assessment Year 2026, for Taxes Payable in 2027			
	Assessed Value		Your Estimate of Fair Market Value
Land	\$ _____	Land	\$ _____
Improvements	\$ _____	Improvements	\$ _____
TOTAL	\$ _____	TOTAL	\$ _____

Pursuant to WAC 458-14-127, the property must have been purchased between July 1, 2026 and December 31, 2026 and the sale price must be less than 90% of the assessed value.

\$ _____ %

Purchase Price **Purchase Date** Please calculate the percentage and fill in above
(Purchase Price / TOTAL Assessed Value = %)

The purchase price of your property alone may not be adequate to convince the Board or the Assessor a value reduction is warranted. **Please include any additional evidence (such as comparable sales) you feel may further support your estimated value.**

An arm's-length transaction is defined as, "a transaction between parties under no duress, not motivated by special purposes, and unaffected by personal or economic relationships between themselves, both seeking to maximize their positions from the transaction." In order to qualify for this reconvene, your transaction must be arm's-length. *WAC 458-14-005(2)*

Was a deed type other than a statutory warranty deed used to execute the transaction? Yes No

Are the parties in the transaction related? Yes No

If yes to either option above, please submit documentation proving the transaction was arm's-length.

To the King County Board of Appeals and Equalization:

I hereby request a reconvening of the King County Board of Equalization to consider my appeal for the above referenced parcel number and assessment year. **I attest that the transaction above was at arm's-length.**

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

Signature of Requestor

Date

Print Name, Title

Company of Requestor (if Agent)