

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, 2027 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 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	\$ _____

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)