

LIMITATION ON CHANGES TO TIME LIMIT
WAIVER OF FILING DEADLINE FOR GOOD CAUSE (WAC 458-14-056)
DIRECT APPEAL TO THE STATE BOARD OF TAX APPEALS PURSUANT TO RCW 84.40.038

1. *The sole methods for appealing an Assessor's determination to the Board, as to valuation of property, or as to any other types of Assessor determinations shall be by means of a properly completed and timely filed taxpayer petition.*

The owner or person responsible for payment of taxes on any property may petition the County Board of Equalization for a change in the assessed valuation placed upon such property by the County Assessor or for any other reason specifically authorized by statute. Such petition must be made on forms prescribed or approved by the Department of Revenue and any petition not conforming to those requirements or not properly completed shall not be considered by the Board. The petition must be filed with the Board on or before July 1st of the year of the assessment or determination, within thirty days after the date an assessment, value change notice or other notice has been mailed, or within a time limit of up to sixty days adopted by the County legislative authority, whichever is later. If a County legislative authority sets a time limit, the authority may not change the limit for three years from the adoption of the limit.

2. *A taxpayer's petition for review of the assessed valuation placed upon property by the Assessor or for review of any of the types of appeals listed in WAC 458-14-015 shall be filed in duplicate with the Board on or before July 1st of the assessment year or within thirty days after the date an assessment or value change notice or other determination notice is mailed to the taxpayer, whichever date is later (RCW 84.40.038).*
3. If a petition is filed by mail it shall be postmarked no later than the filing deadline. If the filing deadline falls on Saturday, Sunday or holiday, the petition shall be filed on or postmarked no later than the next business day.
4. *No late filing of a petition shall be allowed except as specifically provided in this subsection.* The Board may waive the filing deadline if the petition is filed within a reasonable time after the filing deadline and the petitioner shows good cause, as defined in this subsection, for the late filing. A petition that is filed after the deadline without a showing of good cause shall be dismissed unless, after the taxpayer is notified by the Board that the petition will be dismissed because of the late filing, the taxpayer promptly shows good cause for the late filing. The Board shall decide a taxpayer's claim of good cause without holding a public hearing on the claim and shall promptly notify the taxpayer of the decision, in writing. The Board's decision regarding a waiver of the filing deadline is final and not appealable to the State Board of Tax Appeals. Good cause may be shown by documentation of one or more of the following events or circumstances:

A. The taxpayer was unable to file the petition by the filing deadline because of a death or serious illness of the taxpayer or of a member of the taxpayer's immediate family occurring at or shortly before the time for filing. For purposes of this subsection, the term "immediate family" includes, but is not limited to grandparent, parent, brother, sister, spouse, child or grandchild;

B. The taxpayer was absent from his or her home or from the address where the assessment notice or value change notice is normally received by the taxpayer. If the notice is normally mailed by the Assessor to a mortgagee or other agent of the taxpayer, the taxpayer must show that the mortgagee or other agent was required, pursuant to written instructions from the taxpayer, to promptly transmit the notice and failed to do so;

- C. Incorrect written advice regarding filing requirements received from Board of Equalization staff, County Assessor's staff, or staff of the property tax advisor designated under RCW 84.48.140;
 - D. The taxpayer was unable to file the petition by the filing deadline because of a natural disaster such as a flood or earthquake occurring at or shortly before the time of filing;
 - E. The taxpayer was unable to file the petition by the filing deadline because of a delay or loss related to the delivery of the petition by the postal service. The taxpayer must be able to provide documentation from the postal service of such a delay or loss;
 - F. Other circumstances as the Department may provide by rule.
5. A petition is properly completed when all relevant questions on the form provided or approved by the Department have been answered and the answers contain sufficient information or statements to apprise the Board and the Assessor of the reasons for the appeal. A petition which merely states that the Assessor's valuation is too high or that property taxes are excessive, or similar such statements, is not properly completed and shall not be considered by the Board. If, at the time of filing the petition, the taxpayer does not have all the documentary evidence available which he or she intends to present at the hearing, the petition will be deemed to be properly completed for purposes of preserving the taxpayer's right of appeal, if it is otherwise fully and properly filled out. However, any comparable sales or other valuation evidence not submitted at the time the petition is filed must be provided by the taxpayer to the Assessor and the Board at least seven business days, excluding legal holidays, prior to the Board hearing. A copy of such completed petition shall be provided to the assessor by the Clerk of the Board. Any petition not fully and properly completed shall not be considered by the Board (RCW 84.40.038). See WAC 458-14-066 Requests for Valuation information — Duty to exchange information — Time limits, for an explanation of the availability, use and exchange of valuation information prior to the hearing before the Board.
 6. Whenever the taxpayer has an appeal pending with the Board, the State Board of Tax Appeals or with a court of law, and the Assessor notifies the taxpayer of a change in property valuation, the taxpayer is required to file a timely petition with the Board in order to preserve the right to appeal the change in valuation. For example, if a taxpayer has appealed a decision of the Board to the Board of Tax appeals regarding an assessed value for the year 1989 and that appeal is pending when the Assessor issues a value change notice for the 1990 assessment year, the taxpayer must still file a timely petition appealing the valuation for the 1990 assessment year in order to preserve his or her right to appeal from that 1990 assessed value.
 7. The owner or person responsible for payment of taxes on any property may request the appeal be heard by the State Board of Tax Appeals without a hearing by the County Board of Equalization when the Assessor, the owner or person responsible for payment of taxes on the property, and a majority of the County Board of Equalization agree that a direct appeal to the State Board of Tax Appeals is appropriate. The State Board of Tax appeals may reject the appeal, in which case the County Board of Equalization shall consider the appeal under RCW 84.48.010. Notice of such rejection, together with the reason therefore, shall be provided to the affected parties and the County Board of Equalization within thirty days of receipt of the direct appeal by the State Board [2001 c 185 § 11; 1997 c 294 §1; 1994 c 123 § 4; 1992 c 206 §11; 1988 c 222 § 19].

[Statutory Authority: RCW 84.48.200, 84.08.010 and 84.08.070. 95-17-099, § 458-14-0565 filed 8/23/1995, effective 9/23/1995; 90-23-097, § 458-14-056, riled 22/21/1990, effective 12/22/1990.]