

RECONVENE REQUEST PURSUANT TO WAC 458-14-127

A. Boards of Equalization may reconvene on their own authority to hear requests concerning the current assessment year when the request is filed with the Board by April 30th of the tax year immediately following the Board's regularly convened session and at least one of the following conditions is met:

1. A taxpayer may request the Board reconvene and must submit to the Board a sworn affidavit stating that notice of change of value for the assessment year was not received by the taxpayer at least fifteen calendar days prior to the deadline for filing the petition and must also show proof that the value was actually changed.

2. The Assessor may request the Board to reconvene and must submit an affidavit to the Board stating that the Assessor was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of property to be materially affected. In the affidavit, the Assessor shall state the facts which affected the value and also state both the incorrect value and the true and fair market value of the property and shall mail a copy of the affidavit to the taxpayer. If the Board decides to reconvene to consider the valuation, it shall notify both the taxpayer and the Assessor of its decisions in writing.

3. In an arm's length transaction, a bona fide purchaser or contract buyer of records has acquired an interest in real property subsequent to the first day of July and on or before December 31st of the assessment year and the sale price was less than ninety percent of the assessed value.

B. The taxpayer or the Assessor may request the Board reconvene on its own authority to hear appeals with respect to property or value that was omitted from the assessment rolls. However, no request shall be accepted for any period more than three years preceding the year in which the omission is discovered.

C. Requests for reconvening Boards concerning prior year's assessments or for an extension of the annual regularly convened session to enable the Board to complete its annual equalization duties shall be submitted to the Clerk of the Board who shall submit such request to the Department for determination.

D. The taxpayer may request the Board to reconvene when the taxpayer makes a prima facie showing of actual or constructive fraud on the part of the taxing officials. The department shall reconvene a Board upon request of an Assessor when the Assessor makes a prima facie showing of actual or constructive fraud on the part of a taxpayer.

All reconvening requests shall:

1. Specify the assessment year(s) that is the subject of the request; and
2. State the specific grounds upon which the request is based; and
3. If the taxpayer is the party requesting the reconvening, state that he or she is the owner or duly authorized agent, personal representative or guardian, of the property or is a lessee responsible for the payment of the property taxes.

No Board shall reconvene later than three years after the adjournment of its regularly convened session.