



**Good Cause
Waiver**

And

**Reconvene
Request**

Good Cause Waivers allow a late filing under specific exceptions.
These decisions are final and not appealable to the BTA.

The Board MAY choose to grant a good cause waiver only for these reasons:

Death or serious illness of taxpayer or family member

Taxpayer was absent from home 15 of 30 days preceding deadline

Reliance on misleading written advice from the BOE or Assessor

Natural disaster

Postal Service delay or loss

The Board may not expand the good cause reasons outside what statute allows.

The Board *may* waive the deadline due to:

- Death or serious illness of a taxpayer or family member
- The taxpayer was absent from their home 15 of 30 days preceding the deadline
- The taxpayer relied on misleading written advice from the BOE or Assessor
- Natural disaster
- Postal Service delay or loss

You MUST grant a Good Cause Waiver when:

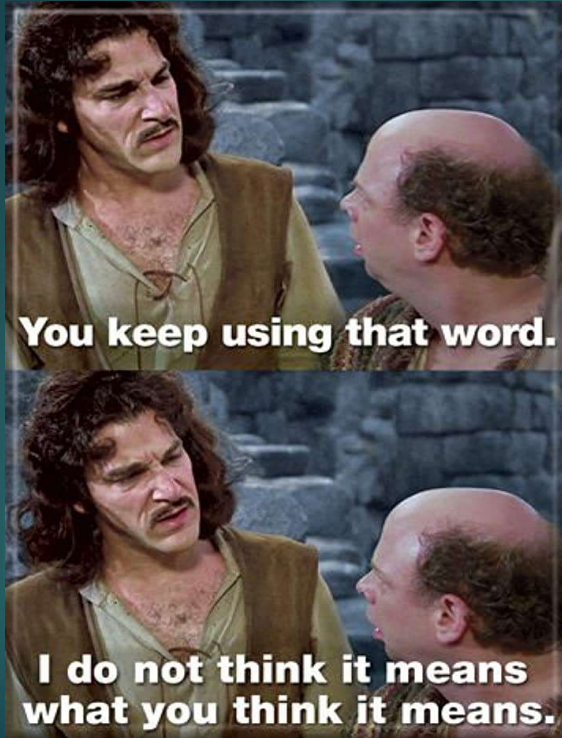
The taxpayer was not sent a valuation notice for the current assessment year;

The property value **did not** change from the previous year; AND

The request is made in a reasonable time.

They **Must** when **ALL** of these apply:

1. The taxpayer was not sent a valuation notice for the current assessment year,
2. The value did not change from the previous year,
3. The property is located in an area revalued annually (which all parcels currently qualify); **and**
4. The request is made within a reasonable time.



Reconvene Requests

Reconvened Boards are limited to 3 years after the last day of their **regular convened session** (RCW 84.08.060 & WAC 458-14-127).

****While a petition might be helpful to the board & assessor, none is required.****

The Board may grant a reconvene when a request is filed by April 30th **AND:**



Taxpayer submits an affidavit, and proof the value **did** change;

Code 1

Code 1:

- A taxpayer submits a sworn affidavit stating the change in value notice was not received at least 15 days prior to the deadline for filing a petition, **and**
- Can show proof that the value was actually changed, **and**
- The request is made by April 30 of the tax year immediately following the board's regular convened session.

The Board may grant a reconvene when a request is filed by April 30th **AND:**

The Assessor submits an affidavit that they were unaware of discoverable facts which impacted the valuation.

Code 2



Code 2:

- The Assessor submits an affidavit stating that he or she was unaware of facts, discoverable at the time of the appraisal, that materially affected the valuation, **and**
- The request was filed by April 30 of the tax year immediately following the board's regular convened session.

The Board may grant a reconvene when a request is filed by April 30th **AND:**

The property is sold in an arm's length transaction between July 2nd and December 31st for less than 90% of the assessed value.



Code 3

Code 3:

- The property is sold after July 1 and on or before December 31 of the assessment year, **and**
- The sale price is less than 90% of the assessed value, **and**
- The sale was an arm's-length transaction, **and**
- The request is filed by April 30 of the tax year immediately following the board's regular convened session.

The Board may grant a reconvene when a request is filed **AND:**

The Assessor or the taxpayer request the board reconvene and all conditions listed apply.



Code 4

Code 4:

- The Taxpayer or 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 was discovered.

During a physical inspection, the appraiser generally has a sketch/picture of the house on the property.

- If the appraiser determines there has been an addition for more than a year, they can add the assessment to the roll as omitted property.
- The value is added to the current assessment roll and up to 3 years preceding the year in which the omission was discovered.



The Board may grant a reconvene when a request is filed **AND**:

The Assessor or the taxpayer request the board reconvene and ALL conditions listed apply.

Code 5

Code 5: This one usually occurs in counties where a change of value notice is not sent to every taxpayer.

- The Assessor or the taxpayer request the board reconvene and the following conditions apply:
 - 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 an intervening year and the assessed value did not change,
 - C. No appeal was filed for the intervening year, and
 - D. The reconvening request is filed within 30 days of the Board's decision.

Example: Your property is valued every year, you had a timely filed petition for 2021, and 2022 was revalued as normal but the assessment value didn't change (so you didn't file an appeal for 2022 and you most likely didn't get a notice) then you get the board's decision from 2021 and want to file for 2022.

Department Requests

Code 6 & 7

WAC 458-14-127

Requests for code 6 or 7, must be forwarded to DOR for approval before being heard by the board.

- Code 6: Equalization (BOE/Assessor Request)
- Code 7: 100% overvaluation

The clerk will process DOR reconvene requests the same as local requests:

1. Verify the request is complete (**if no evidence is included, reach out to see if the taxpayer intends to submit any BEFORE sending it to DOR**)
2. Once a completed request is received:
 - Assign a number to the request
 - Forward a copy to the assessor's office
 - Forward the request and assessor's response (if any to the Department of Revenue)

DOR will issue a decision indicating whether the request is approved or denied.

- If approved, the board is directed to hold a hearing for the assessment year(s) specified.
- If denied, the parties may appeal directly to the BTA (taxpayer or Assessor).



Denials

If the Board determines a request does not meet **all** the requirements, they must:

- Issue a written denial to the taxpayer and assessor,
- Inform the party of their appeal rights.

Denials of a GCW are not appealable to the BTA

Denials of reconvening requests are appealable to the BTA

- The appeal must be filed within 30 days from the date of mailing.

Lunch 11:45 – 1:00

