



Silence notifications: Jabber and Teams

Welcome-

We are taking attendance and will begin shortly.



Timely & Complete Petitions

The only method for appealing a county assessor's determination to the county board of equalization, is by a properly completed and timely filed taxpayer petition.

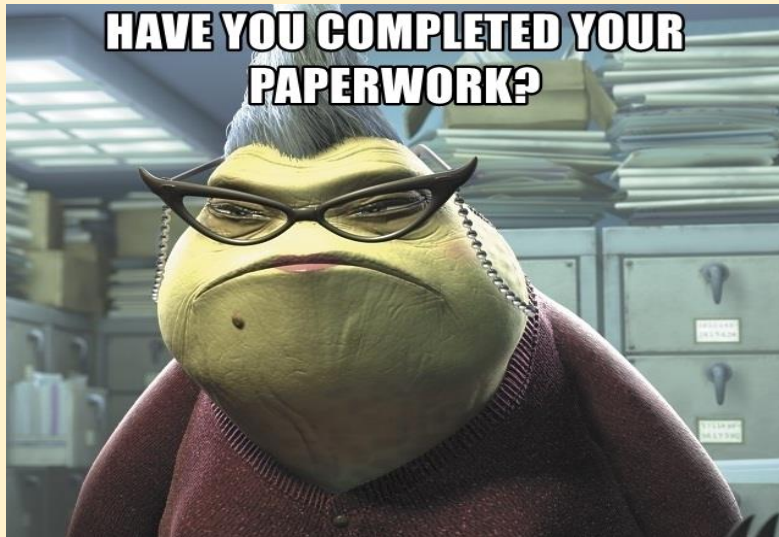
Filing deadlines (WAC 458-14-056):

- July 1 of the assessment year,
- Or 30 (up to 60 days) after the NOV is mailed (**petitions filed after July 1st, MUST have a copy of the revaluation notice attached).

Make sure to keep the envelope and date stamp the petition to identify when an appeal is submitted.

It's important to remember you cannot give extensions to submit an appeal, but you can give them time to perfect the appeal.


Clerks must provide the Assessors office with a copy of petitions, including all attachments and evidence included at the time of filing.



RCW 84.40.038 & WAC 458-14-056

- Timely & complete petitions should be processed by the clerk as they're received.
- Clerks must provide the Assessor's office with a copy of petitions, including all attachments and evidence included at the time of filing.

Remember the bar to file an appeal is very low, while the bar to prevail in an appeal is very high. **Perfecting an appeal does not require a taxpayer to have a "winning" case or even ANY evidence.**

A photograph showing a person's hands writing on a document on a wooden table. The person is wearing a green and white striped shirt. The text "Who can appeal?" is overlaid in white on the image.

Who can appeal?

WAC 458-14-005(22) defines taxpayer:

- "Taxpayer" means the person or entity whose name and address appears on the **assessment rolls, or their duly authorized agent, personal representative, or guardian.**
- "Taxpayer" also includes the person or entity whose name and address should appear on the assessment rolls as the owner of the property, but because of mistake, delay, or inadvertence does not so appear; for example, in an instance when the rolls have not yet been updated after a transfer of property.
- A property owner may **contract with a lessee** for the purpose of making the lessee responsible for the payment of the property tax and the lessee may be deemed to be a taxpayer solely for the purpose of pursuing property tax appeals in his or her own name. If the contract is made, the lessee shall be responsible for providing the county assessor with a proper and current mailing address.

Representatives should provide a copy of their authorization forms. Check to ensure it connects the representative to the taxpayer.



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Responsibilities when a petition is untimely:

- Clerk must send a letter to the taxpayer informing them their appeal is untimely and include the option to request a good cause waiver or reconvene or the petition may not be considered.
 - How do we tell a taxpayer which one they should request? You don't. Offer both options in your untimely letter and allow the taxpayer to request the one that best suits their situation.
- The untimely letter must specify what steps the taxpayer must take and set a deadline to respond.
- If the taxpayer doesn't do anything by the deadline a dismissal for an untimely appeal is issued.
 - This is appealable to the BTA
- If the taxpayer requested and was not been granted a waiver, the taxpayer is notified **in writing** that good cause waiver has been denied **AND** the petition must be dismissed.
 - This is not appealable to the BTA

**The board must receive an actual request prior to granting a waiver.