

Good Cause Waivers & Reconvene Requests



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Many of you are likely to deal with taxpayers who missed the deadline to appeal to the Board of Equalization. As you know, WAC 458-14-056 establishes the filing deadlines for appeals. Generally, taxpayers have until **July 1st of the assessment year** or **30 - 60 days after receiving the value change notice**, whichever comes later. Missing this deadline typically results in a dismissed appeal.

However, there is still hope! Good Cause Waivers and Reconvenes offer taxpayers a chance to have their appeal accepted under specific circumstances even when initially untimely.

"Reconvene" can mean the authority to meet again to adjust values for the current year after the board's end of the regular session, **or** to address issues related to previous years.



Good Cause Waiver vs. Reconvene

Department of
Revenue
Washington State

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How To Tell?

Good Cause

WAC 458-14-056(3)

Reconvene

WAC 458-14-127

WAC 458-14-127 allows taxpayers to request their untimely appeal be heard due to specific circumstances which **prevented filing an appeal at the customary time**. Some requests are decided by the BOE while some are decided by the Department.

- Filed on DOR form 64-0048: Request for Reconvening, does not require a petition form.
- Requires selection of a reason/code **AND** all supporting documentation for the request only.
- Deadline depends on code may be up to three years after the assessment year being requested.

WAC 458-14-056(3) allows taxpayers to demonstrate an extenuating circumstance which **delayed the timely filing of their appeal** due to a range of circumstances.

- May be filed on a locally developed form but not required.
- Deadline is determined by Board/Clerk in untimely appeal letter.

Why does it matter?

Ensuring petitions and late filing requests are processed correctly is crucial for upholding public trust and confidence in the assessment process. It guarantees fairness, transparency, and efficiency in the appeals system.



- Both types of requests require taxpayers to demonstrate that despite any errors or omissions in the appeal, they made a genuine effort to comply with filing requirements and provide relevant evidence necessary for the Board to decide.
- When evaluating these requests, boards should prioritize fairness and equity in administrative appeals. They should offer relief to taxpayers who can provide valid reasons for their untimely appeal, while upholding compliance with state law.
- A standardized and organized method for reviewing and making determinations on such matters maintains consistency, transparency, and accountability in the operations of the board and ensures that decisions are compliant with applicable law.

These issues are significant for a Board of Equalization clerk because:

1. **Unfair Treatment:** Clerks are primarily responsible for handling appeals and waiver requests. Any perception of unfair treatment can undermine the credibility of the appeals process.
2. **Legal Risk:** Mishandling appeals and waiver requests can expose the clerk and the board to legal challenges from taxpayers. Incorrect decisions may lead to costly legal proceedings.
3. **Administrative Burden:** Incorrectly processing appeals and waiver requests can result in additional administrative work for the clerk, including reviewing appeals, addressing complaints, and potentially revisiting decisions. This can strain resources and lead to inefficiencies in the administration of tax appeals.
4. **Inconsistent Decision-Making:** Inaccurate processing of appeals and waiver requests can result in inconsistent decision-making. Inconsistency undermines the integrity of the appeals process and may lead to further distrust among taxpayers.
5. **Negative Public Perception:** Public perception of the clerk and the board may suffer from reports of unfair treatment or administrative errors. This can damage the reputation of the clerk and the board, erode public trust, and impact their ability to effectively fulfill their duties.

Good Cause: Qualifying Circumstances

- a. Missed the filing deadline due to the death or severe illness of taxpayer or a close family member.
- b. Away from home 15+ of 30 (or 60) days preceding deadline (after July 1st).
- c. Missed the deadline due to incorrect guidance on filing deadline/requirements.
- d. Natural disaster occurred around the filing deadline.
- e. Delay/loss of petition by USPS.
- f. Business entity missed filing deadline due to essential staff illness/absence.
- g. No change of value notice received for the current assessment year AND the value did not change.

Boards may not expand good cause circumstances beyond what the law allows.

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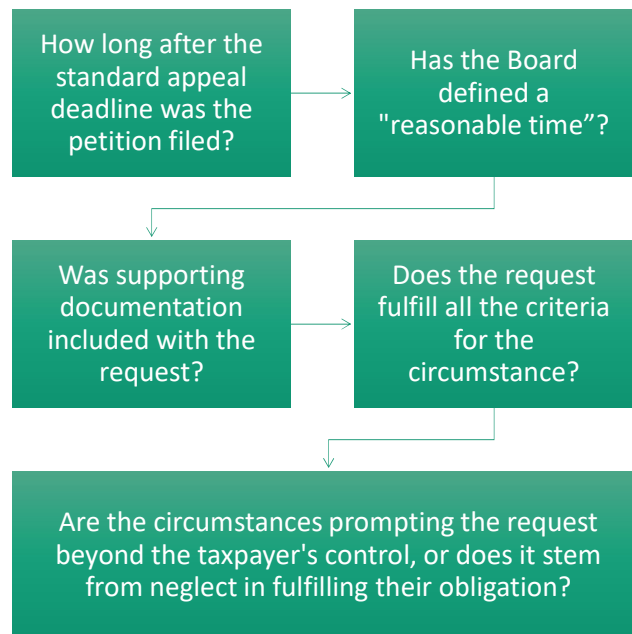
Optional: WAC 458-14-056(3)(a-f)

- a. Close family member includes grandparents, parents, siblings, spouses, domestic partners, children, grandchildren, and their respective children or grandchildren.
- b. How to distinguish between good cause under WAC 458-14-056(3)(b) and reconvene under WAC 458-14-127(1)(a).
 - GCW: unable to file the petition because a taxpayer was absent from home for more than 15 days of their appeal period (30 or 60 days).
 - Reconvene: did not receive the notice of value at least 15 days prior to the petition filing deadline, and the value changed.
- c. Misleading written guidance must be from a board member, board clerk/staff, the assessor or their staff, or the designated property tax advisor (King County only).
- d. Natural disaster must have prevented/delayed filing and generally include earthquakes, hurricanes, tornadoes, floods, wildfires, tsunamis, volcanic eruptions, landslides, and severe storms.
- e. Requires documentation from the postal service confirming the delay or loss OF THE PETITION.
- f. Deadline was missed due to the absence/illness of the person in charge of property tax matters within the business.

Mandatory: WAC 458-14-056(g)

- g. Counties are not required to send a change of value notice under RCW 84.40.045 when the value does not change.
 - Applicable in counties where only taxpayers with a change in value from the prior year are sent a value change notice.
 - Not applicable in counties where all taxpayers are sent a value change notice regardless of change in value.
 - Request is filed within a “reasonable time” and may be different from a-f due to a lack of notice to the taxpayer.

Good Cause Waivers: Evaluating Requests



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1. Requests must be *initiated by the taxpayer* **and** require the original petition is filed within a "reasonable" time relative to the original appeal deadline (July 1st, 30-60 days after the notice of value was sent).
2. What is a reasonable time and who determines that? Each board must decide for themselves; we strongly recommend creating a policy to which encompasses requests from taxpayers sent a notice of value (a-f) and requests from who were not(g).
 - Requests under WAC 458-14-056(3)(g) don't come up often and we want them treated uniformly statewide.
3. Supporting documentation may include:
 - a. Healthcare provider note supporting serious illness, obituary, death notice, ect.
 - b. Travel documents, receipts, bills, ect showing an absence from home longer than 15 days between notice of value mailing date and the appeal deadline.
 - c. A copy of the written guidance which is "incorrect, ambiguous, or misleading" AND relates to proper filing requirements/deadlines.
 - d. News article, declaration of disaster, insurance paperwork, anything which shows either a disaster occurring where the taxpayer lives/files the appeal or at the BOE.
 - e. Delay of mailing of the petition, **not** lost or delayed notice of value. Postmaster General, local USPS, news article.
 - f. Statement/memo from business showing the position of the absent individual and any of the above documents supporting the absence.
 - g. Printout of county website showing value for current year and prior year are the same.
 - Tax statements
 - ****confirm with assessor staff if all taxpayers are sent notices of value or only those with a change in value****

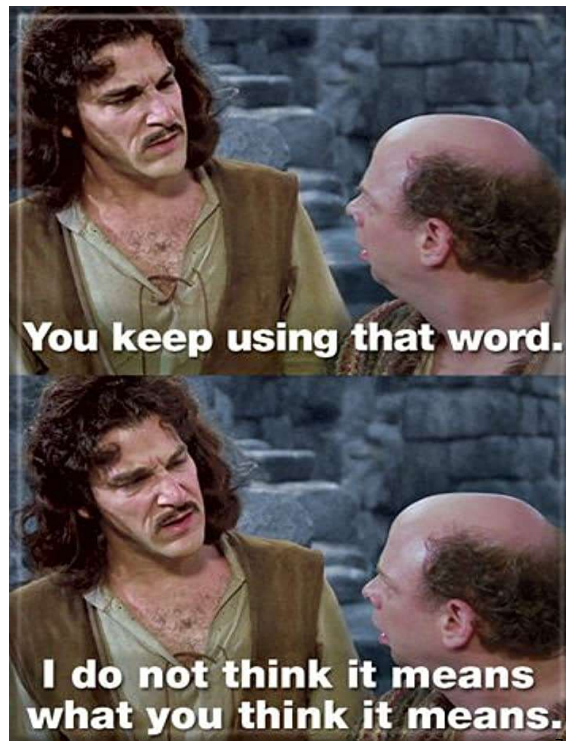
It's essential to grant exceptions to filing deadlines only when individuals prove they qualify to ensure exceptions are granted based on legitimate reasons, preventing potential abuse of the system and maintaining integrity in the overall process.

Reconvene Requests

All requests are filed locally, some are forwarded to the Board for a decision, while others are decided by the Department.

Opportunity to appeal once the normal appeal deadlines have passed.

Preserves due process



"Reconvene" can mean the authority to meet again to adjust values for the current year after the board's regular session has ended, **or** to address issues related to previous years.

All requests are limited to those filed within 3 years of the last day of the **regular convened session** (RCW 84.08.060 & WAC 458-14-127).

- This is a big reason why the department asks for your meeting dates.
- It is essential to hold a timely 1st meeting of the regular session to preserve the appeal rights of taxpayers.



Request for Reconvening

No:
(Dept. Use Only)



The undersigned requests the _____ County Board of Equalization
be reconvened pursuant to WAC 458-14-127 for the years indicated.

Assessment Year(s) _____ for Tax Year(s) _____

Taxpayer Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Day Phone No: _____

Tax Parcel No: _____

Name of Agent (if applicable): _____

E-mail Address: _____

Reconvening Code: _____ (See reverse side for codes)

Justification of Reconvening Request (attach additional information if appropriate):

The Form....



Reconvene Requests: Qualifying Circumstances

April 30th Deadline: Taxpayer *did not receive* a notice of value at least 15 days before the appeal deadline and the value *changed*.


Assessor states they were *unaware of facts* during the appraisal that materially affected the property's valuation.

Property *purchased* between *July 1st and December 31st* of the year, and for *less than 90%* of the current assessed value.

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Board decisions: WAC 458-14-127(1)(a-c) or codes 1-3 on Request for Reconvener form.

1. Statement swearing the notice of value was not received a minimum of 15 days prior to the filing deadline AND the value changed from the prior year.
2. Discretion of the Assessor who must detail the facts affecting the value, provide both the incorrect and true market values, and send a copy to the taxpayer. Specifically intended to correct latent defects in the assessment process that become apparent only after the normal appeal process has expired.
3. Arm's Length Transaction as defined by WAC 458-14-005(2): between parties under no duress, not motivated by special purposes, and unaffected by personal or economic relationships between themselves, both seeking to maximize their positions from the transaction.



Reconvene Requests: Qualifying Circumstances

<p>Within 30 days of omitted property notice or board decision:</p>	<p>Appeal of property or value that was <u>left off the assessment roll</u>.</p>
	<p>Pending <u>real property</u> appeal, property is revalued without a change between appeal filing and decision, and no appeal was filed for the following year.</p>

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Board decision: WAC 458-14-127(2) & (3) or code 4 & 5 on Request for Reconvening form may be requested by either the taxpayer or assessor.

4. Limited to assessment years less than 3 years prior to the year the omitted property was discovered.
 - If omitted property/value is discovered in September 2024, and it has been omitted since 2019, the taxpayer or assessor may only appeal the 2021, 2022, and 2023 assessment years.
 - If the notice regarding omitted property is sent out on October 14, 2024, the deadline for submitting a request to reconvene for all three years of omitted property is November 13, 2024.
 - Omitted property is like a regular appeal and doesn't have the same April 30th, but since it deals with prior year appeals it is a reconvene.
5. When there is a timely appeal pending, and the property was revalued for a subsequent year without a change in value between the filing of the appeal and the board's decision, then the request must be filed within 30 days of the order on the pending appeal.
 - If a property has a pending timely appeal for 2022 and its value didn't change when revalued in 2023 (and no appeal was filed for 2023), an appeal for 2023 may be filed within 30 days of the decision for 2022.

Reconvene Requests: Unusual Circumstances



Extension of the annual session to allow the board to fulfill its equalization duties.



To fulfill any duty or action that the board might lawfully perform or have taken at any previous meeting, or for any other purpose permitted by law.

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Department decisions: WAC 458-14-127(4) & (5) or code 6 on Request for Reconvening form.

6. Board requests an extension of the regular convened session to enable the board to complete its annual equalization duties.
 - Request is filed with the clerk and submitted to the Department for decision.
 - Must include all necessary information, including parcel numbers and reasons for equalization.

**A County Legislative Authority may reconvene a board when the petitions filed exceed 25 or 10% of the number of appeals filed in the preceding year, whichever is greater to complete timely filed appeals.

Equalization takes place without taxpayer appeal petitions or market evidence. Therefore, boards must employ an alternative method to identify properties eligible for value adjustments. This approach must adhere to principles of uniformity and defer to the presumption of correctness.

Under WAC 458-14-127(5), any board may be required to reconvene at any time for the purpose of performing or completing any duty or taking any action the board might lawfully have performed or taken at any of its previous meetings, or for any other purpose allowed by law.

- This statutory authority is reserved for those instances when an error has occurred and where the regular remedial procedures do not apply.
- Includes significant valuation errors that become apparent only after the normal appeal process has expired.



3 YEARS
OF WAITING

Reconvene Requests: Qualifying Circumstances

Within 3 years of the adjourn ment of the regular session:	Taxpayer presents evidence of actual fraud by taxing officials; or
	Demonstrates their property is overvalued by at least double.
	Assessor presents evidence of actual or constructive fraud by a taxpayer.

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Department decision: WAC 458-14-127(6) or code 7(a-c) on Request for Reconvening form

7. Either the assessor or taxpayer make a prima facie showing that the property was overvalued by double using the Department's preferred criteria:
 - a. Market value determinations in BOE or BTA orders reducing the original assessed value by $\frac{1}{2}$ for the year under appeal.
 - b. Signed stipulated agreements between taxpayers and assessors reducing the original assessed value by $\frac{1}{2}$ for the year at issue.
 - c. Market-based evidence of market value which may include an arm's-length transaction WITH a market value appraisal of the subject property for the same year.

If no evidence/documentation was included, contact the taxpayer to confirm whether they intend to submit any before sending the request to the Department.

Reconvene Requests: Evaluating Requests



Is the request complete?



Who decides the request?



Was supporting documentation included with the request?



Does the request meet all the criteria for the circumstance?

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1. Requests must include a justification, selection of a reconvening code, and all supporting documentation.
2. Requests for codes 1-3 are decided locally and codes 4-7 are decided by the Department.
 - * Requests with multiple codes are reviewed in the light most favorable to the taxpayer i.e. code 1 & 7 would first evaluate if an affidavit was included and may be granted without the Department.
3. Supporting documentation may include:
 1. A sworn statement from the taxpayer stating the notice of value for the requested assessment year was not received at least 15 days before the petition filing deadline and evidence showing the value was changed.
 2. An assessor submits a sworn statement to the board, indicating that certain facts, which could have been discovered during the property appraisal, were not known at the time and significantly affected the property's valuation. The statement **must detail the relevant facts impacting the property's value, as well as the incorrect and the true market value of the property.**
 - A copy of the affidavit must be sent to the taxpayer.
 - If the board decides to reconvene for this reason, it must inform both the taxpayer and the assessor of its decision **in writing.**
 3. A copy of any purchase/sale documents showing the sale date, price, and parties. Evidence to support the nature of the transaction.
 4. A copy of the notice of omitted property/value or notice of value for the omitted years.
 5. A copy of the board order for the year under appeal and a showing the value did not change during the intervening year being requested.
 6. Evidence to support suspected inequality in level of assessment or broad errors in valuation that have not been appealed otherwise.
 7. BOE/BTA order, signed stipulation, purchase & sale agreements, appraisals, comparable sales, wetland studies, ect.

It's essential to grant reconvenes only when individuals prove they qualify to ensure requests are granted based on legitimate reasons, preventing potential abuse of the system and maintaining integrity in the overall process.

Decisions



Decisions must be in writing and provided to all affected parties



Good Cause Waiver Decisions are final.



Reconvene Decisions are appealable by either party to the BTA.

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Good cause waiver decisions are final BUT when a request is denied:

- A dismissed untimely petition may be appealed to the BTA.

No hearing is held for any of these decisions.

