



# Board of Equalization Training

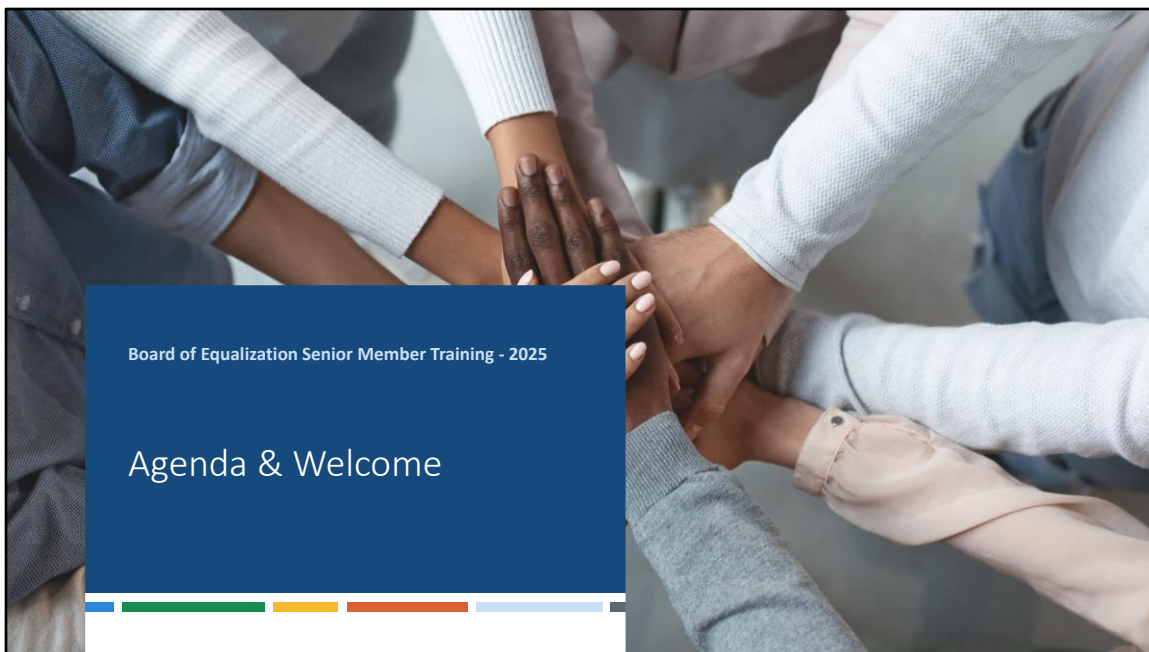
2025 – Senior Member

Presented by Rikki Bland  
June 5, 24, & 26, 2025



## Expectations:

- Stay muted unless you have a question.
- Only use the chat function for questions.
- Cameras are optional, participation is not!
- Reserve county specific questions until the end, or shoot me an email!



**Speaking Notes:** We're really glad you're here today. This training is designed to give you a solid overview of some of the key pieces of the appeal process—things like how to check if petitions are complete and on time, and how to handle good cause waivers and reconvene requests. These are all important parts of the job, and we want to make sure you feel confident navigating them.

But just as important as the content is the chance to connect with each other. This session is meant to be a space where newer members can talk shop—share what's working in your counties, ask questions, trade ideas, and maybe even pick up a few tips that make the job a little easier. Whether you're new to the role or have been doing this for years, there's always something to learn from your peers.

So, feel free to speak up, share your experiences, and make the most of this time together. We're excited to learn with you!

#### **10:00 – 10:30 AM**

##### **Welcome, Introductions, & Legislative Update – Rikki Bland**

- Kick off the day with introductions and a review of recent legislative changes that impact the property tax (PT) system.

#### **10:30 – 12:00 PM**

##### **Good Cause Waivers vs. Reconvenes – Rikki Bland**

- A detailed comparison of Good Cause Waivers and Reconvenes, including how to evaluate

cases and apply the correct process.

**12:00 – 1:00 PM**

**Lunch Break**

- Take a well-deserved break and recharge for the afternoon sessions.

**1:00 – 2:00 PM**

**Short Term Rentals – *Rikki Bland***

- Explore the current challenges, trends, and guidelines around short term rental properties and valuation.

**2:00 – 2:30 PM**

**Open Discussion of Hot Topics**

- An informal session for participants to raise current issues, share experiences, and ask questions.

**2:30 – 3:00 PM**

**Wrap-Up & Q&A**

- A summary of the day's key takeaways and an open floor for any final questions.

# Introductions

Presenter:

- Rikki Bland, Manager CP&A



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Hi everyone! I'm Rikki Bland, Manager of County Performance and Administration at the Department of Revenue. I've been in this role for about three years, and before that, I was the Appeals Specialist and your go-to contact for all things Board-related. And even further back—like a prequel—I was with the Board of Tax Appeals.

As some of you may have noticed... I'm back! We're in the process of recruiting a new Appeals Specialist, so if you've ever dreamed of emails, deadlines, and the occasional reconvene request—reach out. I'm happy to chat!

We'll keep everyone muted unless you have a question. To help keep me on track (and not go chasing side tangents like a golden retriever with a laser pointer), please save your questions until the end of each section. That said, if a question pops into your head mid-session, drop it in the chat so it doesn't escape—we'll circle back to it before moving on.

Let's get started!

## Legislative Update

### Exemptions

- [EHB 1106](#) : Phasing down the disability rating requirements to ensure more disabled veterans are eligible for property tax relief.
  - From 80% to 40%
- [ESB 5529](#): Allows additional counties and cities to authorize a property tax exemption for the construction of accessory dwelling units rented to low-income households.
  - Counties with a population of over 900,000 and cities within those counties may allow the exemption.

### Current Use

- [SHB 1261](#) Allows U-Pick between 5 and 20 acres to count income from U-Pick sales toward income requirements for current use classification.
- "Appurtenance" includes portable sanitation equipment.
- "Incidental use" includes unpaved parking for visitors, limited to 20% of the land.
- Prevents removal due to minor upgrades or limited compatible uses (e.g., education, festivals, weddings), unless they exceed the 20% incidental use limit or the structure no longer qualifies.
- Reduces the additional tax period from 7 to 4 years for land removed or withdrawn on or after Sept. 1, 2025.
- Clarifies alignment in statutes related to the 20% penalty.

### Green Energy

- [ESSB 5445](#): Allows for an "agrivoltaic facility" to be located on classified farm and agricultural land, under the Open Space Taxation Act, when designed and operated coincident with the continued agricultural use of the land.
- Specifies that the addition of an agrivoltaic facility is not grounds for removal or withdrawal from the program.

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Questions?

## Good Cause Waivers & Reconvenes

Do we tell a taxpayer which one they should request?

- No, but understanding the differences can help you to help them understand.
- Offer both options in your untimely letter and allow the taxpayer to request the one that best suits their situation.



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### Speaker Notes:

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.

- This is one of the more nuanced areas, and questions are totally normal here.
- We'll define both terms, talk through when each applies, and walk through a few scenarios.
- I'll try to make the difference as clear as possible—and I'll share some common misconceptions too.
- Keep your questions in the chat—we'll go through them before moving on.
- 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.

## Good Cause Waivers

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.

- Boards may not expand good cause circumstances beyond what the law allows.
- 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 good cause waivers are not appealable to the BTA

### Speaker Notes:

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.

### 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.

## Reconvene Request

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.

1: Taxpayer did not receive a notice of value at least 15 days before the appeal deadline and the value changed.

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

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

"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 reason why the department asks for your meeting dates.
- It is essential to hold a timely 1<sup>st</sup> meeting of the regular session to preserve the appeal rights of taxpayers.

### Evaluating Codes:

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.

## Exercise #1

### Issue

The Board received both a request for a good cause waiver and a request to reconvene from a taxpayer. The Clerk contacted the taxpayer to verify which request they wanted to pursue, and the taxpayer stated they wanted to submit both requests.

1. Can a taxpayer submit a request for a good cause waiver and a request for reconvening?
2. How should the Clerk proceed?

## Good Cause Waiver Request

Assessment Year: **2023 for Tax Year 2024**

Taxpayer Name: Joanne J Covey  
Mailing Address: PO Box 731957  
Puyallup Wa. 98373  
Daytime Phone No.: 253-549-3345  
Property ID No.: 52814 - 0530204100500000  
Name of Agent: \_\_\_\_\_

Reason for Exception Request (Your reasoning must conform to the requirements listed on the reverse side of this form. You may attach additional pages as necessary.)

*Please provide the specific reasons for which you are filing a late petition. Do not state your reasons or arguments for appealing the assessed valuation. Valuation information should be included on your petition form.*

I did not receive the 2023 notice of value until 12/11/2023.  
I assume the post office delivered it to the wrong PO Box, this has previously happened to my mail.

I declare under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

Signature Joanne J Covey Date 12-21-23

Please return your completed form by **January 12, 2024** to: Clallam County Board of Equalization, 223 E 4<sup>th</sup> St., Suite 4 Port Angeles, WA 98362.

Refer questions to Board Coordinator at (360) 417-2330, or send an e-mail to [web\\_boe@clallamcountywa.gov](mailto:web_boe@clallamcountywa.gov).

- (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.
- (b) The taxpayer was unable to file the petition by the filing deadline because of the occurrence of **all** of the following:
  - (i) The taxpayer was absent from his or her home or from the address where the assessment notice or change of value 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;
  - (ii) The taxpayer was absent (as described in (b)(i) of this subsection) for more than fifteen of the days allowed in subsection (2) of this rule prior to the filing deadline; and
  - (iii) The filing deadline is after July 1st of the assessment year.
- (c) The taxpayer was unable to file the petition by the filing deadline because the taxpayer reasonably relied upon incorrect, ambiguous, or misleading **written advice as to the proper filing** requirements.
- (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 for 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 the delay or loss.
- (f) The taxpayer is a business and was unable to file the petition by the filing deadline because the person employed by the business, responsible for dealing with property taxes, was unavailable due to illness or unavoidable absence.
- (g) The taxpayer was **not sent a change of value notice** under RCW 84.40.045 for the current assessment year and can demonstrate the property **value did not change** from the previous assessment year.

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### Additional information

- The Assessor certified the 2023 assessment roll to the BOE on October 23, 2023.
- The Assessor mailed value notices to most taxpayers on October 3, 2023.

# Reconvene Request

Reconvening Code: 01 (See reverse side for codes)

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

2023 notice of valuation was not received until 12/11/2023.  
Notice was delivered to wrong mailbox at the post office.

I am working with Christina Deemer in the Clallam County Assessors department .  
I will be having a wetlands delineation done to determine the extent of affected  
area on this property which will change the valuation of the property significantly.



Signature (Taxpayer, Assessor, Treasurer)

Taxpayer

Title

12-21-23

Date

This form should be returned to the local Board of Equalization. Requests for reconvening under reasons 6 and 7 on page 2 will be forwarded to the Department of Revenue. The Department **WILL NOT** be making a value determination. The only consideration will be as to whether the County Board of Equalization may be reconvened to hear your valuation/determination issue.

## Reconvening Code

- 01 The taxpayer submits a sworn affidavit to the board stating the notice of change of value for the assessment year was not received at least 15 days prior to the deadline for filing the petition and can show proof that the value was actually changed. The request must be filed by April 30 of the year following the assessment year.
- 02 The assessor submits an affidavit to the board stating that he or she was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of the property to be materially affected. The request must be filed by April 30 of the year following the assessment year.
- 03 In an arm's-length transaction, a bonafide purchaser or contract buyer acquired interest in the property after July 1, but on or before December 31, **of the assessment year** and the sale price was less than 90% of the assessed value. The request must be filed by April 30 of the year following the assessment year.
- 04 The taxpayer or the 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 is discovered.
- 05 The assessor or taxpayer requests 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 a intervening year and the assessed value did not change.
  - C. No appeal was filed for the intervening year.
  - D. The reconvening request is filed within 30 days of the Board's decision.

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## Late Filing Exception or Good Cause Waiver

**WAC 458-14-056 applies in these requests:**

**Issue:**

The taxpayer claimed they didn't receive the value notice and assumed it was delivered to the wrong address.

**To qualify under WAC 458-14-056(3)(b):**

- A taxpayer must be absent from his or her home for more than 15 days prior to the filing deadline (which must be after July 1)
- Based on the above, this taxpayer did not show they were absent from home for more than 15 days before the deadline, so they likely don't qualify.

\* Note a minor discrepancy in form title vs. request wording ("Late Filing Exception" vs. "waiver of deadline for good cause").

## Reconvene Request

WAC 458-14-127 applies in these requests:

**Issue:**

The taxpayer claims the change of value notice was delayed in delivery.

**To qualify under WAC 458-14-127(1):**

- Taxpayer provides a statement swearing they did not receive the notice of value more than 15 days prior to the filing deadline AND proof of a value change.
- Based on the above, more information needed from the taxpayer before a decision can be made and should include the following:
- A sworn affidavit from the taxpayer stating they didn't receive the notice timely.
- Proof their value was changed for the 2023 assessment year (over the 2022 assessment year).
- Completed request is filed with the Board by April 30, 2024.

## The Answers!

1. Can a taxpayer request a good cause waiver and reconvening?

Answer: Yes, they can.

2. In this case, how should the Clerk proceed?

Answer: The following slide has the Department's guidance.

Do you agree?

- Since the taxpayer requested both a late filing exception and reconvening, the Board should evaluate both. Keeping in mind they are separate requests even though they were submitted at the same time.
- Begin by identifying which RCW and/or WAC applies to the request and evaluate the taxpayer provided information to determine if the request qualifies for approval.
- You won't always know which laws and rules apply, but each request form includes the correct RCW or WAC.

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### Speaker Notes:

Remember: Both requests are separate, even though submitted together. Use the same process for each to determine approval based on relevant RCWs and WACs.



## Department's Guidance (Late Filing)

### Exercise #1

Since the taxpayer requested both a late filing exception and reconvening, the Board should evaluate both. Keep in mind they are separate requests even though they were submitted at the same time. I recommend using the same process to evaluate and decide each request. Begin by identifying which RCW and/or WAC applies to the request and evaluate the taxpayer provided information to determine if the request qualifies for approval. We don't always know which laws and rules apply so here's my cheat! Each request form includes the RCW or WAC that that applies. I find WACs are generally easier to understand.

The taxpayer's two requests for an untimely filing related to a delayed value change notice:

#### 1. Late Filing Exception:

- The taxpayer claims they didn't receive the value notice and assumes it was delivered to the wrong address.
  - To qualify under WAC 458-14-056(3)(b):
    - A taxpayer must be absent from his or her home for more than 15 days prior to the filing deadline (which must be after July 1)
  - Based on the above, this taxpayer did not show they were **absent from home for more than 15 days** before the deadline, so they likely wouldn't qualify.
- Note a minor discrepancy in form title vs. request wording ("Late Filing Exception" vs. "waiver of deadline for good cause").

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## Department's Guidance (Reconvene)

### Exercise #1

#### 2. Reconvening Request:

- The taxpayer claims the change of value notice was delayed in delivery.
- To qualify under WAC 458-14-127(1):
  - Taxpayer provides a statement swearing they did not receive the notice of value more than 15 days prior to the filing deadline AND proof of a value change.
- Based on the above, more information needed from the taxpayer before a decision can be made and should include the following:
  - A sworn affidavit from the taxpayer stating they didn't receive the notice timely.
  - Proof their value was changed for the 2023 assessment year (over the 2022 assessment year).
  - Completed request is filed with the Board by April 30, 2024.

Remember: Both requests are separate, even though submitted together. Use the same process for each to determine approval based on relevant RCWs and WACs.

## Exercise #2

### Issue

The Board received a request for a good cause waiver and a request to reconvene from a taxpayer.

1. Are either, or both, of the requests valid?
2. How should the Clerk proceed?

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### Additional Information:

- The Assessor certified the 2024 assessment roll to the BOE on September 20, 2024.
- The Taxpayer purchased the property in November 2024.

# Petition

<p>1. *Property ID Number (5 digits): <u>95740</u></p> <p>2. *Owner: <u>Thomas and Megan Sherod</u></p> <p>*Mailing Address for All Correspondence Relating to Appeal:          Street address: <u>145 Steeplechase Circle</u>          City, State, Zip Code: <u>Sanford, FL 32771</u>          May we contact you by email? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E-mail address: <u>thmrd1@yahoo.com</u>          Daytime Phone No: <u>205-739-9763</u> Cell Phone No: <u>205-739-9763</u>          Name of petitioner or authorized agent: <u>Thomas Sherod</u></p> <p>3. (a) Assessor's determination of true &amp; fair value: Land \$260,000.00 Improvement/Bldgs \$ TOTAL \$260,000.00          (b) Your estimate of true &amp; fair value: Land \$ 200,000.00 Improvement/Bldgs \$ TOTAL \$ 200,000.00          Date the Assessor's "Notice of Value" was mailed (if known): <u>Unknown</u>          I request the information the Assessor used in valuing my property. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>4. *Specific reasons why you believe the Assessor's value does not reflect the true and fair market value.          There was no material change to the property from 2023 to 2024. No structures were built and the land was not cleared.          The only change from 2023 to 2024 was the sale of the property. The property sold for \$200,000.00 in November 2024, which reflects the true and fair market value.  <small>NOTE: Under Washington law, the Assessor is permitted to be correct, so you must provide convincing evidence and prove that the assessor's value is not the true and fair market value (RCW 84.40.0311). Assessments of other properties, percentage of assessment increase, personal hardship, amount of tax, and other matters unrelated to market value are not relevant or sufficient evidence to prove market value.          If this Petition concerns income property, please attach a statement of income and expenses for the past two years and copies of leases or rental agreements.</small>          Other issues relevant to your case:          Property was purchased after July 1, but before December 31 of 2024, sale price was less than 90% of assessed value</p> <p>5. Power of Attorney: If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney.          The person whose name appears as authorized agent has full authority to act on my behalf on all matter pertaining to this appeal.          Signature of Petitioner (Taxpayer) _____</p> <p>I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.          *Signed this <u>7th</u> day of <u>March</u>, 2025.          _____  <small>Signature of Taxpayer or Agent</small></p>	<p>6. The property which is the subject of this petition is (check all which apply):  <input type="checkbox"/> Farm/Agricultural Land <input type="checkbox"/> Residential Building  <input checked="" type="checkbox"/> Residential Land <input type="checkbox"/> Commercial Land <input type="checkbox"/> Commercial Building  <input type="checkbox"/> Industrial Land <input type="checkbox"/> Industrial Building  <input type="checkbox"/> Designated Forest Land <input type="checkbox"/> Mobile Home  <input type="checkbox"/> Open Space/Current Use Land <input type="checkbox"/> Other _____</p> <p>7. General description of property:          a. Address/location: <u>E Green Tree Lane, Port Angeles, WA 98362</u>          b. Lot size (acres): <u>2.62</u>          c. Zoning or permitted use: <u>N/A</u>          d. Description of building: _____          e. View? <input type="checkbox"/> Yes <input type="checkbox"/> No f. Waterfront? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p> <p>8. Purchase price of property: \$ <u>200,000.00</u> (If purchased within last 5 years)          Date of purchase: <u>11/27/2024</u>          9. Remodeled or improved since purchase? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Cost \$ <u>N/A</u>          10. Has the property been appraised by other than the county assessor? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No          If yes, appraisal date: _____ By whom? _____          Appraised value: \$ _____ Purpose of appraisal: _____</p> <p>Please complete all of the above items (if applicable). Information in boxes 1 - 5 must be provided to be considered a complete petition.</p> <p>You may submit additional information, either with this Petition or prior to twenty-one business days before the hearing, to support your claim. The area below may be used for this purpose.</p> <p>11. Check the following statement that applies:  <input type="checkbox"/> I intend to submit additional documentary evidence to the Board of Equalization and the assessor <u>no later than</u> twenty-one business days prior to my scheduled hearing.  <input checked="" type="checkbox"/> My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.          Check one of the following: <input type="checkbox"/> I plan to attend the hearing. <input checked="" type="checkbox"/> I do not plan to attend the hearing</p> <p style="text-align: center;"><b>Documentary Evidence Worksheet</b></p> <p>Most recent sales of comparable property (within the past 5 years):</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>Property ID No.</th> <th>Address</th> <th>Land Size</th> <th>Sale Price</th> <th>Date of Sale</th> </tr> </thead> <tbody> <tr><td>a.</td><td></td><td></td><td></td><td></td></tr> <tr><td>b.</td><td></td><td></td><td></td><td></td></tr> <tr><td>c.</td><td></td><td></td><td></td><td></td></tr> <tr><td>d.</td><td></td><td></td><td></td><td></td></tr> </tbody> </table> <p>Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or at the county assessor's office.</p> <p><small>or fax assistance or to request this document in an alternate format, please call 360-705-6705. Teletype (TTY) users may use the Washington relay service by calling 711. For assistance, contact the county board of equalization where your property is located.</small></p> <p><small>REV 64 0076 (02/24/19)</small></p>	Property ID No.	Address	Land Size	Sale Price	Date of Sale	a.					b.					c.					d.				
Property ID No.	Address	Land Size	Sale Price	Date of Sale																						
a.																										
b.																										
c.																										
d.																										

## Additional Information

- The Taxpayer included a value notice, dated October 14, 2024, with the petition.

# Good Cause Waiver Request

**Reason for Exception Request** (Your reasoning must conform to the requirements listed on the reverse side of this form. You may attach additional pages as necessary.)

**Supporting documentation should be included with your request.**

*Please provide the specific reasons for which you are filing a late petition. Do not state your reasons or arguments for appealing the assessed valuation. Valuation information should be included on your petition form.*

The taxpayer was not sent a change of value notice under RCW 84.40.045 for the current assessment year and can demonstrate the property value did not change from the previous assessment year. Further, in an arm's-length transaction, a bonafide purchaser or contract buyer acquired interest in the property after July 1, but on or before December 31, of the assessment year and the sale price was less than 90% of the assessed value. The request must be filed by April 30 of the year following the assessment year.

I declare under penalty of perjury under the laws of the State of Washington that the foregoing is true and correct.

Please provide the requested information by mail, email, or hand-delivery no later **(30 days, if the 30th day falls on a weekend or holiday, on the first business day after that.)** by **4:30 p.m.**: Clallam County Board of Equalization, 223 East 4<sup>th</sup> Street – Room 150 Port Angeles, WA 98362.

Refer questions to the BOE Clerk at (360) 417-2330, or send an e-mail to [web\\_boe@clallamcountywa.gov](mailto:web_boe@clallamcountywa.gov)

- (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.
- (b) The taxpayer was unable to file the petition by the filing deadline because of the occurrence of **all** of the following:
  - (i) The taxpayer was absent from his or her home or from the address where the assessment notice or change of value 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;
  - (ii) The taxpayer was absent (as described in (b)(i) of this subsection) for more than fifteen of the days allowed in subsection (2) of this rule prior to the filing deadline; and
  - (iii) The filing deadline is after July 1st of the assessment year.
- (c) The taxpayer was unable to file the petition by the filing deadline because the taxpayer reasonably relied upon incorrect, ambiguous, or misleading **written advice as to the proper filing requirements**.
- (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 for 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 the delay or loss.
- (f) The taxpayer is a business and was unable to file the petition by the filing deadline because the person employed by the business, responsible for dealing with property taxes, was unavailable due to illness or unavoidable absence.
- (g) The taxpayer was **not sent a change of value notice** under RCW 84.40.045 for the current assessment year and can demonstrate the property **value did not change** from the previous assessment year. **WASHINGTON STATE DEPARTMENT OF REVENUE**

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## Additional Information

- The Board's policy for a reasonable time to accept good cause waiver requests is within 30 calendar days of the last day of the appeal period.

# Reconvene Request

Reconvening Code: 03 (See reverse side for codes)

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

Property was purchased on 11/27/24. In an arm's-length transaction, a bonafide purchaser or contract buyer acquired interest in the property after July 1, but on or before December 31, **of the assessment year** and the sale price was less than 90% of the assessed value. The request must be filed by April 30 of the year following the assessment year. The assessed value in 2024 was \$260,000.00. The property was purchased on 11/27/24 for \$200,000.00, which is less than 90% of the assessed value.

  
Signature (Taxpayer, Assessor, Treasurer)

 3/4/25  
Title Date

This form should be returned to the local Board of Equalization. Requests for reconvening under reasons 6 and 7 on page 2 will be forwarded to the Department of Revenue. The Department **WILL NOT** be making a value determination. The only consideration will be as to whether the County Board of Equalization may be reconvened to hear your valuation/determination issue.

## Reconvening Code

- 01 The taxpayer submits a sworn affidavit to the board stating the notice of change of value for the assessment year was not received at least 15 days prior to the deadline for filing the petition and can show proof that the value was actually changed. The request must be filed by April 30 of the year following the assessment year.
- 02 The assessor submits an affidavit to the board stating that he or she was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of the property to be materially affected. The request must be filed by April 30 of the year following the assessment year.
- 03 In an arm's-length transaction, a bonafide purchaser or contract buyer acquired interest in the property after July 1, but on or before December 31, **of the assessment year** and the sale price was less than 90% of the assessed value. The request must be filed by April 30 of the year following the assessment year.
- 04 The taxpayer or the 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 is discovered.
- 05 The assessor or taxpayer requests 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 a intervening year and the assessed value did not change.
  - C. No appeal was filed for the intervening year.
  - D. The reconvening request is filed within 30 days of the Board's decision.

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## Additional Information

- Taxpayer purchased the property for \$200,000 in November 2024.
- The assessed value of the property for the 2023 assessment year was \$260,000.

## Late Filing Exception or Good Cause Waiver

### WAC 458-14-056 applies in these requests:

#### Issue:

The taxpayer requested a waiver for good cause due to a purchase amount that was less than 90% of the assessed value.

Taxpayers must provide a *qualifying reason* for missing the filing deadline as below:

- (a) Death or serious illness of the taxpayer or an immediate family member (e.g., parent, sibling, spouse, child).
- (b) Taxpayer was absent from home or the address where notices are normally received for more than 15 days before the filing deadline, with the deadline falling after July 1st.
- (c) Taxpayer relied on incorrect, ambiguous, or misleading advice from a board member, the assessor, or a property tax advisor.
- (d) Taxpayer missed the deadline due to a natural disaster (e.g., flood or earthquake).
- (e) Petition was delayed or lost by the postal service, with supporting documentation from the postal service.
- (f) A business taxpayer's responsible employee was unavailable due to illness or absence.
- (g) Taxpayer was not sent a change of value notice and can prove that the property's value has not changed from the previous year.

- Based on the above, this taxpayer did not show they met any of the qualifying reasons.

Based on the above, this taxpayer did not show they met any of the qualifying reasons.

## Reconvene Request

### WAC 458-14-127 applies in these requests:

**Issue:** The taxpayer requested a reconvene due to a purchase amount that was less than 90% of the assessed value.

#### To qualify under WAC 458-14-127(1)(a-c):

Taxpayers may request the Board reconvene and consider the prior assessment year, provided specific conditions are met. This type of request requires different documentation and circumstances:

##### Code 3: Arm's Length Transaction After July 1st:

- The transaction must be an **arm's length transaction** (i.e., a genuine sale between unrelated parties).
- The transaction must occur **after July 1st and before December 31st** of the assessment year.
- The sale price must be **less than 90% of the assessed value** of the property.

Based on the timing of the sale, the purchase amount, and assessed value, it appears the taxpayer qualifies for a reconvening.

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### Additional information

- The Assessor certified the 2024 assessment roll to the BOE on September 20, 2024.
- The Taxpayer purchased the property in November 2024.

#### Taxpayer Request due to not receiving Notice of Value:

The taxpayer must submit an **affidavit** stating they *did not receive the change of value* notice at least 15 calendar days before the filing deadline.

**Proof of Value Change:** The taxpayer must provide proof that the property's value changed from the prior year.

#### Assessor's Affidavit to Correct Property Valuation:

The assessor may submit an affidavit if they were unaware of facts discoverable at the time of appraisal, and these facts materially affected the property's valuation. The affidavit must state the facts that affected the value, as well as the incorrect and correct values. It is at the assessor's discretion to submit this affidavit.

A copy of the affidavit must be mailed to the taxpayer.

#### Arm's Length Transaction After July 1st:

The transaction must be an **arm's length transaction** (i.e., a genuine sale between unrelated parties).

The transaction must occur **after July 1st and before December 31st** of the assessment year.

The sale price must be **less than 90% of the assessed value** of the property.



## The Answers!

### 1. Are either, or both, of the requests valid?

Answer: Yes, the reconvene request is valid.

### 2. In this case, how should the Clerk proceed?

Answer: The following slide has the Department's guidance.

#### Do you agree?

- Since the taxpayer requested both a late filing exception and reconvening, the Board should evaluate both. Keeping in mind they are separate requests even though they were submitted at the same time.
- Begin by identifying which RCW and/or WAC applies to the request and evaluate the taxpayer provided information to determine if the request qualifies for approval.
- You won't always know which laws and rules apply, but each request form includes the correct RCW or WAC.

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#### Speaker Notes:

Remember: Both requests are separate, even though submitted together. Use the same process for each to determine approval based on relevant RCWs and WACs.

## Department's Guidance

### Exercise #2

Based on the information provided, the request appears to meet the requirements for a **reconvene request**, but not a **good cause waiver**. Here's why:

#### 1. Good Cause Waiver:

- The request does not provide a valid reason for missing the filing deadline under **WAC 458-14-056(3)**.
- The fact that the property was purchased in **November 2024** for less than the assessed value and the current taxpayer did not receive a notice of value does not fall under any of the qualifying good cause reasons (e.g., illness, death, reliance on incorrect advice, etc.) as listed in **WAC 458-14-056(3)(a-g)**.

#### 2. Reconvene Request:

- This situation **does not qualify** for reconvening under **WAC 458-14-127(1)(a)** because it appears the property value did not change from the prior year, even though a notice of value was sent to the prior owner.
- However, the request **does appear to qualify** under **WAC 458-14-127(1)(c)**, as the sale price of **\$200,000** is less than 90% of the assessed value of **\$260,000**, there is no evidence suggesting the sale was not an arm's length transaction, and the transaction occurred **prior to December 31, 2024**, meeting the timeframe requirement.

## Exercise #3

### Issue

The Board received an untimely filed petition, an email stating the Taxpayer is requesting a good cause waiver, and a request to reconvene form.

1. How can you determine what the Taxpayer is trying to request?
2. How should the Clerk proceed?

# Petition

This petition must be filed or postmarked by July 1 of the current assessment year or 30 days after the date of mailing of the change of value or other determination notice (up to 60 days in those counties that the Legislative Authority has extended the deadline). If filing after July 1, a copy of the determination notice must be attached to this petition.

The undersigned petitions the Board of Equalization to change the valuation of the property described below as shown on the assessment roll for 2024 for taxes payable in 2025 to the amount shown in Item No. 3(b) on this form.

Please Complete All Items (Please Print)

1. Account/Parcel Number: 26483 - 310834110006

2. Owner: J P Inc

Mailing Address for All Correspondence Regarding to Appeal:

Street address: 610 Hilltop Ave, P.O. Box 2020 Tax Dept.

City, State, Zip Code: 27166

Daytime Phone No: 919-290-7275

Name of petitioner or authorized agent: Charley Tordella

3. Assessor's determination of true & fair value: (b) Your estimate of true & fair value:

	Land	Improvement/Bldgs	TOTAL
Assessor's	\$ 772,300	\$ 65,298,240	\$ 66,070,540
Your estimate	\$ 772,300	\$ 27,327,000	\$ 28,100,000

Date the assessor's "Change of Value Notice" or other determination notice was mailed: 11/20/24

I request the information the assessor used in valuing my property. ☒ Yes ☐ No

4. Specific reasons why you believe the assessor's value does not reflect the true and fair market value.

This property is under appeal for the years 21-2024. Currently the rate is with the State BPA. I do not agree with the assessor's opinion of market value. An appraisal has been commissioned (QCW #4.40.0301). If this petition concerns income property, please attach a statement of income and expenses for the past two years and copies of leases or rental agreements.

Other issues relevant to your case: We did not receive the notice.

5. Power of Attorney: If power of attorney has been given, the taxpayer must so indicate by signing the statement below or attaching a signed power of attorney. As power of attorney given.

The person whose name appears as authorized agent has full authority to act on my behalf on all matter pertaining to this appeal.

Signature of Petitioner (Taxpayer): Charley Tordella

I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge.

Signed on: 6th day of December, 2024. Ch. Tordella

Signature of Taxpayer or Agent: Ch. Tordella

6. The property which is the subject of this petition is (check all which apply):

- |  |   |
|--|---|
| <input type="checkbox"/> Farm/Agricultural Land      | <input type="checkbox"/> Residential Building |
| <input type="checkbox"/> Residential Land            | <input type="checkbox"/> Commercial Building  |
| <input type="checkbox"/> Commercial Land             | <input type="checkbox"/> Industrial Building  |
| <input type="checkbox"/> Industrial Land             | <input type="checkbox"/> Mobile Home          |
| <input type="checkbox"/> Designated Forest Land      | <input type="checkbox"/> Other                |
| <input type="checkbox"/> Open Space/Current Use Land |   |

7. General description of property:

- a. Address/location: 13979 Dodd Rd
- b. Lot size (acres): 79.23 acres
- c. Zoning or permitted use: Industrial
- d. Description of building: Beef processing plant
- e. View? ☐ Yes ☒ No
- f. Waterfront? ☐ Yes ☒ No

8. Purchase price of property: \$ NA (If purchased within last 5 years)

Date of purchase: \_\_\_\_\_

9. Remodeled or improved since purchase? ☒ Yes ☐ No Cost \$ \_\_\_\_\_

10. Has the property been appraised by other than the county assessor? ☒ Yes ☐ No

If yes, appraisal date: Per'ing By whom? \_\_\_\_\_

Appraised value: \$ \_\_\_\_\_ Purpose of appraisal: \_\_\_\_\_

Please complete all of the above items (if applicable). Information in boxes 1 - 5 must be provided to be considered a complete petition.

You may submit additional information, either with this Petition or prior to twenty-one business days before the hearing, to support your claim. The area below may be used for this purpose.

11. Check the following statement that applies:

- ☐ I intend to submit additional documentary evidence to the Board of Equalization and the assessor no later than twenty-one business days prior to my scheduled hearing.
- ☒ My petition is complete. I have provided all the documentary evidence that I intend to submit and I request a hearing before the Board of Equalization as soon as possible.

Check one of the following: ☐ I plan to attend the hearing ☒ I do not plan to attend the hearing

# Good Cause Waiver Request

December 6, 2024

Attn: Jill Munns  
Walla Walla County Equalization Board  
Walla Walla County Commissioners Office  
Walla Wall WA

RE: Good Cause Waiver  
IBP Inc. Account/Parcel Number: 26453-310834110006

Ms. Munns,

Please accept this letter for the Justification of Reconvening Request additional information.

I spoke with Byron Burres on 11/7/2024 inquiring about the Notice of Value for Assessment Year: 2024 Tax Year 2025. He stated the notice was mailed on 9/25/2024 and emailed me a copy (11/7/2024). The mailing address is correct on the notice. This address is the Tyson Corporate office where my office is located. I checked with our mail room to see if it had been misplaced. The mailroom did an extensive search, and the notice was not there. I contacted our legal area and inquired if they had the notice. They checked their mail log, and the notice was not delivered to them. I believe the post office has misplaced the Notice of Value. The US Postal service has been known to have issues with mail delivery in the recent past.

We have appealed the real estate value on our plant for the last 3 years. Currently the case is with the State Board of Equalization, and we are exchanging information in anticipation of a hearing next June 2025. The value on the plant was the same as last year (which we appealed). Had we received the notice we would have filed a timely appeal. I am asking for a good cause waiver so an appeal can be filed and be heard before the Walla Walla Board of Equalization.

- (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.
- (b) The taxpayer was unable to file the petition by the filing deadline because of the occurrence of **all** of the following:
  - (i) The taxpayer was absent from his or her home or from the address where the assessment notice or change of value 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;
  - (ii) The taxpayer was absent (as described in (b)(i) of this subsection) for more than fifteen of the days allowed in subsection (2) of this rule prior to the filing deadline; and
  - (iii) The filing deadline is after July 1st of the assessment year.
- (c) The taxpayer was unable to file the petition by the filing deadline because the taxpayer reasonably relied upon incorrect, ambiguous, or misleading **written advice as to the proper filing** requirements.
- (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 for 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 the delay or loss.
- (f) The taxpayer is a business and was unable to file the petition by the filing deadline because the person employed by the business, responsible for dealing with property taxes, was unavailable due to illness or unavoidable absence.
- (g) The taxpayer was **not sent a change of value notice** under RCW 84.40.045 for the current assessment year and can demonstrate the property **value did not change** from the previous assessment year.

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## Additional information

- The Assessor certified the 2024 assessment roll to the BOE on November 5, 2024.
- The Assessor mailed the value notice to the taxpayer on September 25, 2024.
- The Taxpayer has unheard appeals to the State Board of Tax Appeals for 2022 and 2023 assessment years.
- When the Board received the Taxpayer's untimely filed petition the Clerk sent an untimely filed notice to the Taxpayer.

# Reconvene Request

Reconvening Code	
<p>Department of <u>Washington State</u></p> <p><b>Request for Reconvening</b></p> <p>No: <input type="text"/></p> <p>(Dept. Use Only)</p> <p>The undersigned requests the <u>Walla Walla</u> County Board of Equalization be reconvened pursuant to WAC 458-14-127 for the years indicated.</p> <p>Assessment Year(s) <u>2024</u> for Tax Year(s) <u>2025</u></p> <p>Taxpayer Name: <u>TBP Inc.</u></p> <p>Address: <u>1015 1st St. P.O. Box 2029 Tax Dept</u></p> <p>City: <u>Spokane</u> State: <u>AR</u> Zip Code: <u>72765</u></p> <p>Day Phone No: <u>509-290-7275</u></p> <p>Tax Parcel No: _____</p> <p>Name of Agent (if applicable): <u>Charles Terrell Sr Mgr Tax TysanTech Inc</u></p> <p>E-mail Address: <u>Charles.Terrell@tysan.com</u></p> <p>Reconvening Code(s) <u>OS B</u> (See reverse side for codes)</p> <p>Justification of Reconvening Request (attach additional information if appropriate):</p> <p><u>see attached</u></p> <p><u>Charles Terrell</u></p> <p>Signature (Taxpayer, Assessor, Taxpayer)</p> <p>Sr. Mgr. <u>TysanTech Inc</u> Date <u>12/6/2024</u></p>	<p>01 The taxpayer submits a sworn affidavit to the board stating the notice of change of value for the assessment year was not received at least 15 days prior to the deadline for filing the petition and can show proof that the value was actually changed. The request must be filed by April 30 of the year following the assessment year.</p> <p>02 The assessor submits an affidavit to the board stating that he or she was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of the property to be materially affected. The request must be filed by April 30 of the year following the assessment year.</p> <p>03 In an arm's-length transaction, a bonafide purchaser or contract buyer acquired interest in the property after July 1, but on or before December 31, of the assessment year and the sale price was less than 90% of the assessed value. The request must be filed by April 30 of the year following the assessment year.</p> <p>04 The taxpayer or the 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 is discovered.</p> <p>05 The assessor or taxpayer requests the board reconvene and the following conditions apply:</p> <p>A. Real property within the county is revalued on an annual basis.</p> <p>B. A timely appeal was pending before the BOE when the property was revalued for a intervening year and the assessed value did not change.</p> <p>C. No appeal was filed for the intervening year.</p> <p>D. The reconvening request is filed within 30 days of the Board's decision.</p>

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## Good Cause Waiver

WAC 458-14-056 applies in these requests:

### Issue

The Taxpayer labeled their request as a request for a good cause waiver but did not provide any explanation or reasons for a waiver for good cause. They did submit a request for reconvene form.

### To qualify under WAC 458-14-056(3):

- 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 for the late filing.
- Based on the above, this taxpayer did not request nor show any qualifying reason for a good cause waiver.

## Reconvene Request

### WAC 458-14-127 applies in these requests:

#### Issue:

The taxpayer made a request for reconvene, citing code 5-B, based on WAC 458-14-127(3)(a)(b)(c)(d).

#### To qualify under WAC 458-14-127(3)(a)(b)(c)(d):

The request for reconvene cited code 5-B. This code is based on WAC 458-14-127(3)(a-d).

- It appears the request does not qualify because the requirements of each subsection, (a, b, c, and d) must be met. In this case, the requirements of subsections (a) and (d) have not been met.
  - Subsection (a) requires a timely appeal pending the BOE when the intervening year is valued.
    - The 2022 and 2023 assessment years are currently pending BTA hearings, no appeals are pending at the BOE. This requirement has not been met.
  - Subsection (d) requires the request to reconvene be filed with the BOE no later than thirty calendar days after mailing of the BOE's decision.
    - As no appeals are pending at the BOE, no decision has or will be rendered. This request does not stem from a BOE order.



## The Answers!

1. How can you determine what the Taxpayer is trying to request?

Answer: The Taxpayer's email includes "RE: Good Cause Waiver" however, the body of the email discusses a reconvening request, and a Request for Reconvening form is attached. This indicates the taxpayer just used incorrect labels for their request.

2. In this case, how should the Clerk proceed?

Answer: The following slide has the Department's guidance.

Do you agree?

- The email from the Taxpayer was labeled as a good cause waiver, however, they did not specifically request or provide reasons for a good cause waiver. The Board should consider the reconvene request.
- Begin by identifying which RCW and/or WAC applies to the request and evaluate the taxpayer provided information to determine if the request qualifies for approval.

## Department's Guidance

### Exercise #3

The request for reconvene cited code 5-B. This code is based on WAC 458-14-127(3)(a)(b)(c)(d).

- It appears the request does not qualify under WAC 458-14-127(3)(a)(b)(c)(d) because the requirements of each subsection, (a, b, c, and d) must be met. In this case, the requirements of subsections (a) and (d) have not been met.
  - Subsection (a) requires a timely appeal pending at the BOE when the intervening year is valued.
    - The 2022 and 2023 assessment years are currently pending a hearing the BTA, no appeals are pending at the BOE. This requirement has not been met.
  - Subsection (d) requires the request to reconvene be filed with the BOE no later than thirty calendar days after mailing of the BOE's decision.
  - As no appeals are pending at the BOE, no decision has been rendered. This request does not stem from a BOE order.

What are the Board's next steps?

- If the Board denies the reconvene code 5 request:
  - Issue the decision in writing to the taxpayer and assessor with appeal rights to the BTA included.
  - The decision should state the basis of the request and reason(s) for denial.
  - Include a statement that WAC 458-14-127(3) requires all elements to be met in order for the BOE to grant the request.
  - Dismiss the petition as untimely: It may be helpful to include WAC 458-14-056(6) **Pending appeal**. If 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, then the taxpayer is required to file a timely petition with the board in order to preserve the right to appeal the change in valuation.

If the Board grants the reconvene code 5 request:

- Issue the decision in writing to the taxpayer and assessor with appeal rights to the BTA included.
- The decision should state the basis of the request and reason(s) for approval, tied to specific requirements in WAC 458-14-127(3)(a-d).
- Process the appeal as normal, schedule for hearing the same as any other 2024 appeals.
- Before holding hearing for the 2024 assessment year, request permission of the county legislative authority to extend the regular 28-day session.
- The Taxpayer and Assessor may request a direct appeal to BTA. The Board should contact the Department to see if it qualifies for acceptance by the BTA as Highly Valued Disputed Property under RCW 84.52.018 (disputed amount > 1/4 of 1% of county assessed value).

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## Short Term Rentals



A short-term rental (STR) is a residential property rented out for a temporary stay, typically less than 30 days at a time. These properties are often listed on online platforms such as:

- Airbnb
- Vrbo
- Booking.com

STRs can be entire homes, condos, apartments, or individual rooms within an occupied residence.

Owners may rent these properties occasionally or operate them as ongoing income-generating businesses.

## What are short term rentals?

**\* Short term rentals involve renting furnished apartments or houses for periods typically less than a month, with the maximum length varying by location.**

**\* Often used as alternatives to hotels.**

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- A beach house rented on weekends to tourists via Airbnb.
- A downtown condo used for 3–5 day business traveler stays.
- A basement apartment listed on Vrbo for weeklong family vacations.
- A homeowner renting a guest room during local festivals or events.

## Unintended consequences include:

- \* Possible loss of long-term tenants to take advantage of higher daily rental rates to travelers.
- \* Neighbors concerns that the neighborhood might be disrupted.
- \* Government concerns about how to monitor, regulate, and tax these entities.

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### Use May Affect Classification:

- If a property is primarily used as a short-term rental (rather than a primary residence), it may no longer qualify for certain tax exemptions/classifications.

### Possible Reclassification to Commercial Use:

- In some jurisdictions, frequent STR use may cause the property to be assessed at as commercial or income-producing, which can significantly increase the value.

### Disclosure of Rental Activity:

- Property owners may be requested to report rental income or usage to the assessor's office in order to appropriately evaluate the rental activity.
- Boards may need to consider how frequently the property is rented when evaluating assessment appeals or exemption requests.

### Valuation Impacts:

- Properties operated as STRs may be assessed based on their income-generating potential, not just market comparables for residential use.
- This can affect how value is determined and whether adjustments are justified.

## Lending practices for STR's

**\* Considered high risk loan compared to properties with long term leases. They require investor to continuously rent the unit and lack of occupants (revenue) jeopardizes the ability to pay back the loan.**

**\* If the borrower is not the primary occupant, in a financial crisis, this type of property becomes a lower priority for payment than owner occupied properties.**

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### Zoning and Local Regulations:

- Lenders may ask for proof that STR use is legally permitted by local ordinances or HOA rules.

### Rental Income Documentation:

- Some lenders allow Airbnb or Vrbo rental income to count toward qualifying income especially if there's 12-24 months of documented income.
- New STRs may require projected income supported by appraisals or third-party rental estimates.

### Insurance Requirements:

- STRs typically need specialized property insurance that covers short-term rental use (not just standard homeowners insurance).

### Occupancy Limits:

- Properties financed as second homes often come with restrictions on how frequently they can be rented.
- Excessive rental activity may violate loan terms and trigger loan default clauses.

## Considerations when valuing short term rentals

1

- How well is the property being marketed?

2

- Is the unit easy to reserve online?

3

- Have guest reviews been positive or negative?

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Is it a full-time rental, seasonal rental, or an owner-occupied home with occasional rentals?  
Frequent STR use may signal the property is more of a commercial or income-producing asset  
than a personal residence.

Tip: Did they provide a rental history or calendar showing occupancy days over the past 12  
months

## Considerations when valuing short term rentals

4

- How many guests can the unit host?

5

- What amenities does the unit offer? Pool, pet friendly, extra spaces

6

- Is the unit available for STR full-time or does the owner use? Is it available during peak season?

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When STR owners appeal an assessment evaluate:

- proof of income and usage.
- Determine whether the property functionally operates as a business.
- Did the taxpayer demonstrate which approach (Income, Market, or Cost) best reflects the property's actual use and value contribution to the local market?



## Considerations when valuing short term rentals

7

- Are there local requirements which must be complied with? Permits, restrictions, regulations.

8

- What is the revenue, expenses, occupancy rate?

9

- Are there competing properties in the immediate area?

## Appraisal techniques

**\* All three approaches to value must be considered when valuing STR's (market, cost, income).**

**\* STR's can generate a higher income than long term rentals and, therefore, a higher sales price than owner-occupied units. Therefore, jurisdictions who are impacted by these types of properties may value them in separate valuation models using the market or income approach to value.**

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If the STR is operated as a business, it may be appropriate to use the Income Approach to Value:

- Gross rental income (nightly rate × occupancy rate)
- Less operating expenses (cleaning, booking fees, utilities, taxes)
- Capitalization rate appropriate for STRs

Taxpayers should provide: actual, verifiable income and expenses, or supported estimates.

- Rental income statements (Airbnb, Vrbo reports)
- Expense breakdown (cleaning, management fees, insurance, etc.)
- Copies of lease or hosting agreements
- Any business licenses or STR permits

Confirm whether STR use is legally allowed in that location.

- non-compliant STRs may have the same valuation approach.
- Were comparables where buyer intentions or marketing materials reflect STR potential (e.g., listings advertised as “vacation rental-ready”)
- Changes in demand, turnover, and noise concerns, can influence local markets—positively or negatively.



Questions?



## Hot Topics

Information sharing and discussion of administrative issues.

## 2025 Reviews

- Snohomish
- Thurston
- Follow-ups in progress.
  - Asotin
  - Douglas
  - Cowlitz
  - Franklin
  - Jefferson
  - Klickitat
  - Lewis



WASHINGTON STATE DEPARTMENT OF REVENUE

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### What is the process for BOE reviews?

#### The auditor will:

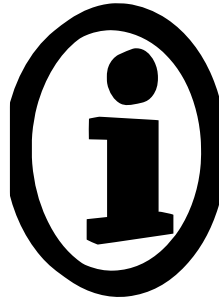
1. Contact the clerk to determine a date and time for an interview for the review.
2. Request a list of petitions, the list should include:
  - a) The petition #, was determination overruled/sustained?
  - b) For valuation or non-valuation issue, was petition withdrawn?
3. Choose the petition files for review.
  - a) In addition to the petition files, the clerk will provide form letters, custom forms, hearing notices, and the certification from the assessor to the board.
  - b) The clerk provides the Department with the petition files electronically.
4. Conduct a phone or online interview with the clerk.
5. Review the information gathered and draft a review report.
6. Send a draft copy of the report to the clerk.
  - a) The board will have two weeks to ask questions or provide input.
  - b) Issue the final review report.

## Forms & Publications:



### Public Access Forms:

[Forms \(Public Access\)](#)  
[Appeals](#)  
[Current Use](#)  
[Senior Exemption & Deferral](#)  
[Forms](#)  
[Forest Land](#)  
[Refunds and Waivers](#)



### Public Access Publications:

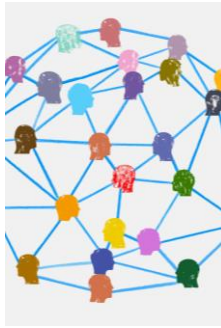
[Publications \(Public Access\)](#)  
[Appealing to the BOE](#)  
[Designated Forestland](#)  
[Guide to Mass Appraisal](#)  
[Guide to Property Tax](#)  
[1% Property Tax Limit](#)  
[Paying Taxes Under Protest](#)



### Member Resources:

[Property Tax Resource Center \(PTRC\)](#)  
[Special Notices](#)  
[State School Levy](#)  
[Finding Training](#)  
[County Reports & Audits](#)

## Wall of Fame:



### Board Website Examples:

[Kitsap](#)  
[Lincoln](#)  
[Spokane](#)



### Online Filing Examples:

[King County eAppeals](#)  
[Cowlitz Appeal & Dashboard](#)  
[Lewis County Online Filing](#)



### Member Resources:

[Snohomish Practice & Procedure Document](#)  
[Snohomish Appellant Checklist & Tips](#)  
[Whitman Letter to Taxpayers](#)



## Wrap-up & Evaluations

- Thank you for your participation today. Let us know how we did by completing this [survey](#) by June 11.
- Please let me know if you have suggestions OR complaints.
- If you indicated you wanted a certificate of attendance during registration, we will send yours within a few days. Or you may email [dorpropertytaxeducation@dor.wa.gov](mailto:dorpropertytaxeducation@dor.wa.gov) to make a request.
- Training Season:
  - Basic BOE: Online in future since, only 1 registrant for the in-person class
  - Senior BOE: Online, topics and questions ARE due with registrations.





## Contact Us

For any questions or to get help  
from our experts



Website

<https://propertytax.dor.wa.gov/>



Phone Number

360-534-1400



Email

[rikkib@dor.wa.gov](mailto:rikkib@dor.wa.gov)

[dianabu@dor.wa.gov](mailto:dianabu@dor.wa.gov)