



# Board of Equalization Training

2025 - Clerks

Presented by Rikki Bland  
May 14, 2025





**Agenda:**

**9:00 – 10:00 Property Tax 101**

A brief overview for new—or just a little rusty—clerks. We'll cover the basics of the property tax system to set the stage for the rest of the day.

**10:00 – 10:30 Petitions**

How to handle incoming petitions, what to look for, and when to escalate.

*(Hint: not every appeal is as complete as it claims.)*

**10:30 – 10:40 Break**

Grab some coffee or stretch those legs!

**10:40 – 11:10 Clerk Best Practices**

Let's hear from you! Share what's working well in your county—tips, tools, and small miracles welcome.

**11:10 – 11:40 Board Reviews**

An overview of how we conduct board reviews and how clerks can best support the process.

**11:40 – 11:50 Break**

Because we all need one by now.

**11:50 AM – 12:40 Case Studies: Good Cause vs. Reconvene**

Learn the differences, when each applies, and how to handle them using real-world examples.

**12:40 – 1:00**

**Resources, Legislative Update, Hot Topics & Open Discussion**

We'll wrap up with tools, current issues, and time for Q&A.

## Overview

**Key Takeaways:**

- Roles and Responsibilities: Everyone plays their part.
- **Real Property:** Includes land, improvements, structures, and certain affixed equipment. Valuation methods include:
  - **Market Approach:** Based on sales of similar properties.
  - **Cost Approach:** Based on the cost to replace a structure.
  - **Income Approach:** Based on the property's income-producing potential.
- **Personal Property:** Includes movable items like furnishings and equipment. Most personal property owned by individuals is exempt unless used in a business.
- **Revaluation:** Counties revalue properties annually and conduct physical inspections at least once every six years.
- **Notices:** Property owners receive notices if their appraised value changes, detailing the old and new values.

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The duties of the Board include:

- Establishing market value through equalization and hearing petitions regarding assessed valuations.
- Applying the appropriate burden of proof, distinguishing between **clear, cogent, and convincing evidence** and **preponderance of the evidence**.

Local boards are responsible for:

- Maintaining a fair, impartial, and unbiased forum. This includes refraining from taking sides or advocating for a particular position, even in an adversarial process.
- Avoiding **ex parte contact**, which means no discussions about the case with only one-party present.
- Rendering reasoned decisions that explain the facts, laws, and rationale behind the decision. This process is mandatory.

# Property Tax 101

Assessed, Levied, & Collected.

- Overview of Washington's property tax system
  - Assessment Dates
  - Why it Matters?
- How property values are determined.
  - Three Approaches to Value.
- Types of appeals and exemption issues.
  - What is appealable?
- The clerk's role in supporting fair hearings.

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All property is taxable unless specifically exempted by statute (RCW 84.36.005).

- Many appellants want to talk about their taxes rather than their assessed value.
- Appellants can appeal their assessed value *not* their tax amount.

Assessors must list and value real and personal property on:

- January 1, of the assessment year and;
- The assessment date for new construction is July 31, of the assessment year.

### **RCW 84.40.020**

All real property in this state subject to taxation shall be listed and assessed every year, with reference to its value on the first day of January of the year in which it is assessed.

### **RCW 36.21.080**

The county assessor is authorized to place any property that is increased in value due to construction or alteration for which a building permit was issued, **or should have been issued**, under chapter 19.27, 19.27A, or 19.28 RCW or other laws providing for building permits on the assessment rolls for the purposes of tax levy up to August 31st of each year. The assessed valuation of the property shall be considered as of July 31st of that year.

**Why is it important to understand when the assessment dates are?**

- When a petitioner presents sales evidence, it's an important detail to know how the petitioner's sales relate to the assessment date.

## Why Property Tax Matters





### What is Property Tax?

Property tax was the first tax levied in Washington.

Accounts for about 30% of total state and local taxes.

Ad Valorem: Based on the value.

### What does it do?

Funds essential services like public schools, fire protection, libraries, and parks.

**Provides stable, predictable revenue** for counties, cities, and taxing districts.

### Why appeals?

**Provides accountability** for assessors' decisions.

**Builds public trust** in the property tax system.

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For clerks, understanding the role of property tax helps put your work in perspective: you're helping ensure that this essential funding source is **applied fairly and correctly**.

- The **Washington State Constitution (Article VII)** requires that all taxes be **uniform** within each class of property and taxing district.
 

**All property**—real and personal—must be assessed at **100% of its true and fair market value**.
  - Personal property** is taxed at the **same rate** as real property.
  - Tax rates must be applied uniformly** within each taxing district, regardless of property type.
  - Tax burden is proportionate to property value:**
    - A \$200,000 property is taxed at twice the amount of a \$100,000 property.
    - A \$1,000,000 property is taxed at ten times that of a \$100,000 property.
- Market Value** (also called "true and fair value") is the price a willing buyer would pay a willing seller when neither is under pressure.
    - By law (RCW 84.40.030), all property in Washington must be valued at **100% of market value** unless a specific law allows otherwise.
    - WAC 458-14-005** defines market value as the fair amount considering the property's potential uses.

**2. Assessed Value** is the value placed on a property for tax purposes, determined by the county assessor.

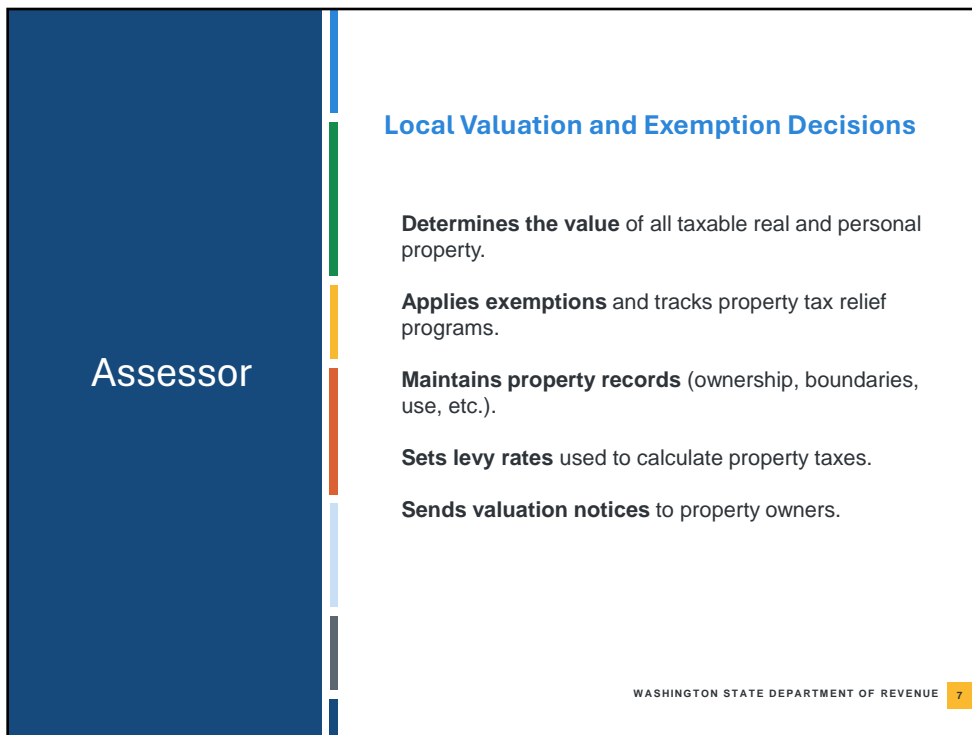
- Assessed value is usually based on market value, but **may be reduced** if the property qualifies for exemptions such as:
  - 1. Senior or disabled person exemption**
  - 2. Current use program**
  - 3. Historic property designation**





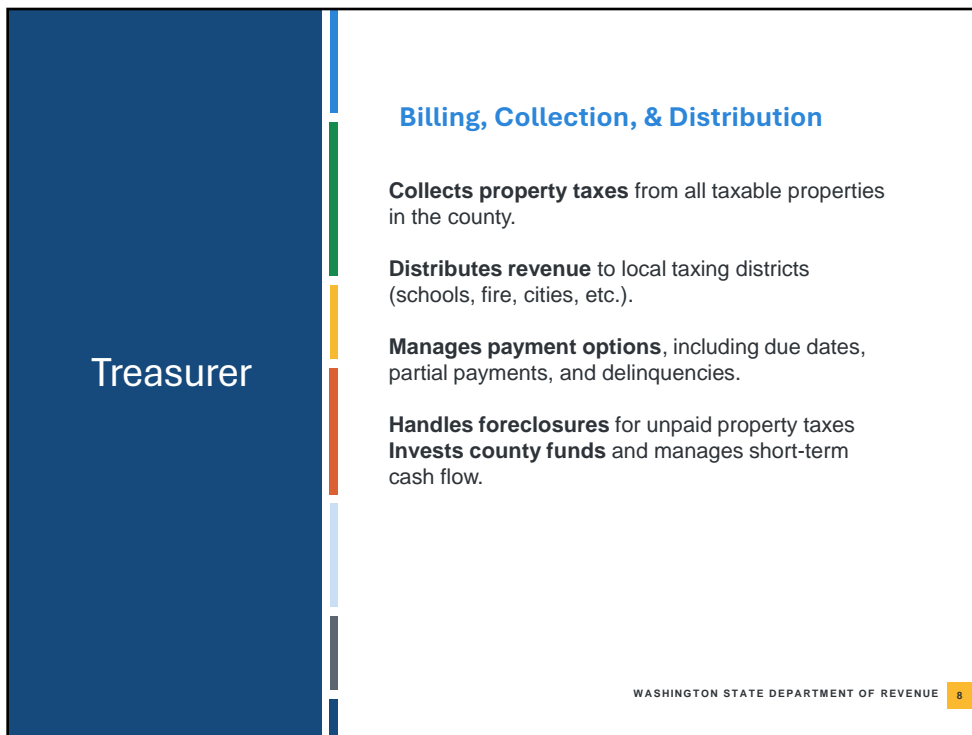
## Key Players in the System

- Assessor
  - Values property, applies exemptions, and sends valuation notices.
- Treasurer
  - Collects property taxes, distributes funds, manages delinquencies and foreclosures.
- Board of Equalization
  - Hears appeals of assessed values and exemption denials made by the Assessor.



Each year, the assessor sends a **valuation notice** to property owners, usually in the summer or fall. If a property owner disagrees with their valuation, that's when they may file an appeal with the **Board of Equalization**.

1. **Market Value** (also called "true and fair value") is the price a willing buyer would pay a willing seller when neither is under pressure.
  - By law (RCW 84.40.030), all property in Washington must be valued at **100% of market value** unless a specific law allows otherwise.
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    1. **Senior or disabled person exemption**
    2. **Current use program**
    3. **Historic property designation**



The County Treasurer plays a key role in the property tax system. Once the assessor has set values and the Board of Equalization has handled any appeals, the treasurer is responsible for **billing, collecting, and distributing** property taxes.

- Taxes are due in two halves: **April 30 and October 31**.
- The treasurer's office accepts payments, processes delinquencies, and can set up payment plans for struggling taxpayers.
- If taxes go unpaid for three years, the treasurer initiates foreclosure.

In addition to property tax duties, the treasurer also **invests county funds**, ensuring cash is available for local governments to operate throughout the year.

## Board of Equalization

### Local Review of Property Tax Appeals

- Purpose:** To ensure property assessments are fair, accurate, and consistent across the county.
- Composition:** Typically, three appointed members, such as realtors or appraisers, attorneys, and local citizens.
- Role:** To resolve disputes between property owners and the assessor's office, primarily related to property valuation.
  - \*Also hears disputes regarding other decisions made by the assessor's office unrelated to valuation.
- Equalization:** Occurs without an appeal, where the BOE compares assessments to ensure comparable properties are valued similarly.

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Administrative appeals provide an **inexpensive** and **simplified** process for taxpayers. These are **quasi-judicial** proceedings where **boards** offer an **impartial hearing environment** to ensure **due process** and **fair decisions** for both parties.

The Board's jurisdiction includes appeals related to Assessor determinations, such as:

- Changes in real and personal property values (RCW 84.48.010)
- Denials of senior citizen or disabled person exemptions (RCW 84.36.385)
- Denials of home improvement exemptions (RCW 84.36.400)
- Decisions regarding historic property (RCW 84.26.130)
- Forest land classification determinations (RCW 84.33)
- Current use determinations (RCW 84.34)
- Destroyed property determinations of percentage of reduction (RCW 84.70.010)
- Claims for real or personal property tax exemptions (RCW 84.36.010)

Must be directly appealed to Superior Court:

- Timberland application denial, Open Space Land Denial
- Destroyed property application
- Penalties and Interest, Additional or Compensating Tax

## Clerks

The administrative backbone—they ensure procedural fairness and accurate documentation throughout the Board of Equalization (BOE) appeals process.

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### Procedural Oversight & Fairness

- Ensures **procedural fairness** for both the property owner (petitioner) and the county assessor.
- Acts as a **neutral party**, not advocating for either side but ensuring that both are heard and treated equitably.

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### Administrative Coordination

- Schedules hearings and **coordinates logistics** (notices, locations, times).
- Maintains the **official record** of the appeal, including petitions, evidence submissions, and hearing outcomes.

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### Legal and Policy Compliance

- Ensures that board processes comply with applicable **state laws**, including RCW 84.48 and WAC 458-14.
- Informs parties and board members of **important deadlines**, filing requirements, and documentation standards.

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### Key Terms:

- **Assessment Year (AY):** The year when property is valued. Taxes assessed in AY are payable in the following **Tax Year**.
- **Example:** AY 2025 taxes are collected in **Tax Year 2026**.
- **Revaluation:** This refers to reassessing a property's value. Though not explicitly defined by law, it's interpreted as a change in value based on appraisal judgment (as per BOE rules).
- **Presumption of Correctness:** The certified valuation is presumed accurate. Petitioners must provide **clear, cogent, and convincing evidence** to challenge it.

**Real Property** - Includes the land itself, buildings, and structures or improvements.

- The total assessed value of a parcel is determined and broken down into two components:
  1. Land
  2. Improvements
- Taxpayers must appeal the total value of a parcel. You may receive petitions that are disputing only a building value. The appellant must petition the assessed value; however, they can make an argument for either the land, buildings, or improvements.

**Personal property** - Property used for the purpose of doing business and is not affixed to land.

The Assessor determines which classification any parcels is considered.

## Clerks

The gatekeeper of process—not a decision-maker. Their job is to make sure the appeal system is fair, efficient, and legally sound.

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**Support to the Board**

- Provides administrative support to BOE members before, during, and after hearings.
- May assist in drafting **board decisions** or letters based on the board's rulings.

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**Public Communication**

- Serves as the **primary contact** for the public regarding the appeals process.
- Explains filing procedures, evidence requirements, and general timelines—while not offering legal advice.

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**Recordkeeping & Transparency**

- Maintains **public access** to records as appropriate and ensures transparency in the appeal process.
- Archives decisions and makes them available for future reference.

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### Important Dates:

- Real and personal property is valued as of **January 1**.
- New construction is assessed as of **July 31** of the assessment year.

### Why Dates Matter:

- Petitioners often present comparable sales. Understanding how those sales relate to the assessment date is crucial.
- Trending:** All sales evidence—whether from the assessor or petitioner—must be trended back to the assessment date.

### Comparables Timeline:

- Assessor:** Uses sales from 5 years **prior to the assessment year**, trended to Jan 1 (or July 31 for new construction).
- Petitioner (BOE Appeal):** May use sales from 5 years **prior to the petition date**, also trended to the assessment date.

**Example:** If a taxpayer appeals on **July 15, 2024**, they can use sales from **July 15, 2019 – July 15, 2024**, all trended to **January 1, 2024**.

### Legal References:

- WAC 458-14-087:** BOE appeal timelines.

- **RCW 84.40.030:** Assessor valuation timelines.



## How Property is Valued

Sales	Cost	Income
 <p>Estimates value based on recent sales of similar properties.</p> <p>Uses recent sales data of comparable properties, adjusted for differences in features, size, condition, and location.</p>	 <p>Calculates value by estimating the cost to replace the property, minus depreciation, plus land value.</p> <p>Uses construction costs (materials, labor), depreciation estimates, and land value based on market data.</p>	 <p>Determines value based on the income a property can generate, typically used for commercial or rental properties.</p> <p>Uses rental income, vacancy rates, operating expenses, and market capitalization rates.</p>

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By law, all counties in Washington must revalue all real property annually. Additionally, each property must be physically inspected at least once every six years. Properties not inspected in a given year are updated using statistical analysis based on market data.

Assessors analyze groups of properties with similar characteristics and market influences. They apply statistical models to determine property values, adjusting for factors like size, condition, and location. This approach ensures that similar properties are assessed equitably.

Mass appraisal is the systematic valuation of groups of properties using standardized procedures and statistical testing. Given the large number of properties in Washington, individual appraisals for each parcel are impractical. Instead, assessors use mass appraisal to ensure uniformity and consistency in property tax assessments.

## Exemptions

- Some properties qualify for full or partial exemptions
- Most common: Senior/Disabled Exemption
- Others: Government, nonprofit, tribal use, etc.
- For detailed threshold amounts by county and further guidance, refer to: [DOR Income Thresholds](#)
- Nonprofit exemptions are not under the jurisdiction of the BOE.
- Government exemptions are similar.



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### General Qualifications:

To qualify for the exemption, an individual must meet one of the following conditions by December 31 of the assessment year:

- Be at least **61 years of age**.
- Be at least **57 years of age** and the **surviving spouse or domestic partner** of a previously qualified participant.
- Be **unable to work due to a disability**.
- Be a **veteran** with a service-connected disability rating of **80% or more**, or be receiving compensation at the **100% rate** for a service-connected condition.

Applicants must have **ownership interest** in the property as of December 31 of the assessment year. Qualifying ownership types include:

- Full ownership (fee simple)
- Life estate or life lease
- Contract purchaser

If the property is jointly owned (e.g., with a spouse or partner), only one of the owners must meet the age or disability criteria.

- The exemption applies to the applicant's primary residence, which may include one accessory dwelling unit and up to **one acre** of land.
- The home must be the **principal residence**, occupied for more than **six months**

during the assessment year.

- Temporary absences for reasons such as hospitalization, nursing home care, or stays with relatives do not disqualify the applicant. However, the property may not be used as a vacation home.

The applicant's **combined disposable income** must not exceed the greater of:

- The previous year's fixed threshold, or
- **70% of the county's median household income**

Combined disposable income includes the income of the applicant, their spouse or domestic partner, and any co-tenants. Income sources include:

- Social Security
- Pensions
- Rental income
- Capital gains
- Deductions may be applied for certain expenses such as:
  - Prescription drugs
  - Medicare insurance premiums
  - In-home care
  - Nursing home or assisted living costs

Due Process

## What is it & why is it important?



**Key Elements:**

1. **Notice:** Of the hearing.
2. **Right to Know Claims:** Each party should be aware of what has been submitted to the board.
3. **Opportunity to Be Heard:** To appear and present evidence.
4. **Reasonable Time:** To prepare one's case.
5. **Orderly Proceeding:** A structured process.
6. **Right to Cross-Examine:** And present rebuttal evidence.
7. **Impartial Tribunal:** The board must remain unbiased.
8. **Reasoned Decision:** The decision must be based on facts and law.

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### Importance in Property Tax Appeals:

1. **Fairness for All Parties:** Due process ensures both taxpayers and the assessor's office are treated fairly during the appeal process.
2. **Opportunity for Taxpayers:** Taxpayers can contest property assessments in a transparent and impartial environment.
3. **Opportunity for Assessors:** The assessor's office has the chance to present their findings and defend their assessments.
4. **Key Elements of Due Process:**
  - Notice of hearings
  - The right to present evidence
  - The right to a reasoned decision
5. **Ensures Trust and Integrity:** Adhering to due process promotes trust in the system and ensures decisions are based on facts and law.

## What Property Owners Can Appeal

### General Appeal Types:

- **Valuation:** Belief that the assessed value is too high or too low (rarely).
- **Exemption Denial:** Disagreement with assessor's decision.
- Anything expressly authorized by statute.
  - Destroyed Property % of reduction.
  - Omitted Property (even when for a prior year).
  - Special Valuation for Historic Property (application of value, not qualifications).
  - Heavy Equipment Rental Exemption (qualification).

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**Who Can Appeal:** The property owner or an authorized agent can file an appeal.


**Required Information:** Include the assessor's parcel number, property description, the assessor's value, your opinion of value, and specific reasons for the appeal. **Supporting Evidence:** Provide documentation such as comparable sales, appraisals, photographs, or expert opinions to support your case.

**Standard Deadline:** Appeals must be filed by July 1 of the assessment year or within 30 days of the Change of Value Notice, whichever is later.

**Late Filing:** Under certain circumstances, such as illness or postal delays, the filing deadline may be waived. Requests must be made promptly.

Deadlines & Timelines

## When does it all happen?



**Filing Deadlines:**

- Appeals must generally be filed within 30 (or 60) days of the mailing date of the notice or determination.
- For exemption and special valuation appeals, this may include multiple appeal forms and deadlines.

**Hearings:**

- Hearings usually occur between mid-November and mid-May.
- Require notice to both parties (22 business days).
- Parties are responsible for providing evidence to each other (21 business days).

**Board Decisions:**

- After the hearing, decisions are issued within 45 days.
- Adverse decisions can be appealed by either or both parties to the Washington Board of Tax Appeals (BTA).

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### **Filing Deadlines (WAC 458-14-056):**

- Filed by **July 1st** of the assessment year or **30 to 60 days** after the NOV is mailed.
- Filed after **July 1st** must include a copy of the revaluation notice.
- If untimely without a waiver, the petition is dismissed, with notice to taxpayer.
- **Good cause waiver decisions** are final.

### **Mandatory Waiver Criteria:**

- No valuation notice was sent for the current assessment year;
- No change in property value from the previous year;
- Property is in an annually **revalued** area (currently, all parcels qualify);
- Request is made within a reasonable time (determined by the local board).

### **Board Discretion Waivers:**

- Death or serious illness of taxpayer or family member
- Taxpayer absent from home for 15 of 30 days before the deadline
- Reliance on misleading advice from BOE or Assessor
- Natural disaster
- Postal service delay or loss

## What the Board Can Decide

### How to stay in your lane:

#### Board Decisions:

- Require a majority vote of the Board.
- Must include appeal options to BTA.
- May adjust value up or down.
  - Sustain the certified value or overturn.
  - This is not agreeing/disagreeing with the Assessor.
- Grant or deny an exemption.
  - Based on the proof of qualification for the reason originally denied.
- Determine if an error occurred.
  - Factual and pertinent to the issue at hand, not any error or lack of customer service.
- **Cannot** change taxes or create exemptions not allowed by law.
  - Penalties, Interest, Compensating Tax, Additional Tax, Qualifications not existing.


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**Administrative appeals** offer a simplified, cost-effective way for taxpayers to challenge property tax assessments. These proceedings are **quasi-judicial**, meaning boards must conduct hearings, gather facts, and make fair decisions—while not acting as judges.

Boards and officers conducting these appeals must act with judicial fairness—investigating facts, conducting hearings, and applying the law—without being actual judges.

### Scenario Example

If only two of three BOE members attend a hearing, they **cannot hold a second hearing** just to revisit their decision, as that would violate due process and imply special treatment. Instead, the third member should **review the record** and discuss the hearing with the other members. If consensus cannot be reached, the **assessor's original valuation stands**. Any dissatisfied party retains the right to appeal to the **Board of Tax Appeals (BTA)**.



Questions?

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# Petitions

## How to Evaluate:

- What are they appealing?
- Is the appeal timely?
  - WAC 458-14-056(2)(a–c) generally requires a NOV or similar document to verify timeliness.
- Is the appeal complete?
  - Refer to WAC 458-14-056 for completeness requirements.
- Do I have enough information to make a decision?
- If the appeal is untimely or incomplete, give the taxpayers an opportunity to correct the issue.
- Sometimes, incomplete submissions prevent you from determining timeliness.
- Administrative efficiency may conflict with due process.
- When something is incorrect or missing, provide clear instructions—including deadlines—for correction.
- Base your actions on the information presented, not on assumptions or speculation.

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## Complete Petitions (WAC 458-14-056(5)):

- Must answer all relevant questions on the form (generally boxes 1-5 only).
- Must provide sufficient information to explain the reasons for the appeal (as determined by the board).
- **Documentary evidence** is not required for a petition to be complete.

## Incomplete Petitions:

- Petitions that only state vague reasons (e.g., “The Assessor’s value is too high” or “The taxes are excessive”) are incomplete.
- Incomplete petitions will be returned with a request for missing information, with a deadline to correct.
- Non-compliance may result in dismissal, which can be appealed to the BTA.

## Evaluating Petitions

- Completeness of the Petition
- Deadlines: Confirm the petition was submitted on time
- Supporting Evidence: Evaluate whether the petitioner has included or plans to submit evidence.
- Property Valuation: Is the valuation is based on accurate data and proper methods.
- Determine if the petitioner's argument presents a clear case for a different valuation.
- Income and Eligibility (for Exemptions): In exemption cases (e.g., for seniors or disabled persons), verify that the petitioner meets statutory criteria like age, disability, income level, and property ownership.



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1. What are they appealing?
2. Is the appeal timely?
  - WAC 458-14-056(2)(a–c) generally requires a NOV or similar document to verify timeliness.
3. Is the appeal complete?
  - Refer to WAC 458-14-056 for completeness requirements.
4. Do I have enough information to make a decision?
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deadline to correct.

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## Essential Elements

**Is it timely?**

- Prior to July 1.
- Within 30 (or 60) days of mail date for "notice" or "decision".
- A Change of Value Notice must be sent if the assessed value of a property changes from the previous year, as determined by the assessor.

**Is it complete?**

- Answers to all relevant questions on the form.
- Sufficient information to apprise the board and assessor of the reasons for the appeal.
- DOES NOT need all documentary evidence the taxpayer intends to present.

**Do I need more information?**

- Agent Authorization, Notice of Personal Representative.
- Request documentation.
- Set a deadline for response.
- Do not facilitate the appeal.

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1. Complete petitions (WAC 458-14-056(5)): Petitions are incomplete if they *only* contain statements such as:
  - *"The Assessor's value is too high."*
  - *"The property taxes are excessive."*
  - Incomplete petitions are returned to the taxpayer with a letter requesting the missing required information and setting a deadline for completing/correcting the petition.
2. **Change of Value Notice (RCW 84.40.045)** - \*Notices are only required to be sent **if** the total assessed value of the parcel changes.

When a petition is untimely:

- Clerk must send a letter to the taxpayer informing them to request a good cause waiver or reconvene or the petition may not be considered.
- The untimely letter must specify what steps the taxpayer must take and set a deadline to respond.
- The board must receive an actual request prior to granting a waiver.

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.



## Should I accept it?

The board's jurisdiction involves appeals of Assessor determinations, including:

- Change in real and personal property values\* [RCW 84.48.010]
- Denials of senior citizen/disable persons exemptions [RCW 84.36.385]
- Denials of senior citizen/disable persons exemptions [RCW 84.36.385]
- Denials of home improvement exemptions [RCW 84.36.400]
- Decisions regarding historic property [RCW 84.26.130]
- Forest land classification determinations [RCW 84.33]
- Current use determinations [RCW 84.34]
- Destroyed property determinations [RCW 84.70.010]
- Claims for either real or personal property tax exemptions [RCW 84.36.010]



Questions?

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## Best Practices & Tips

### Best Practices

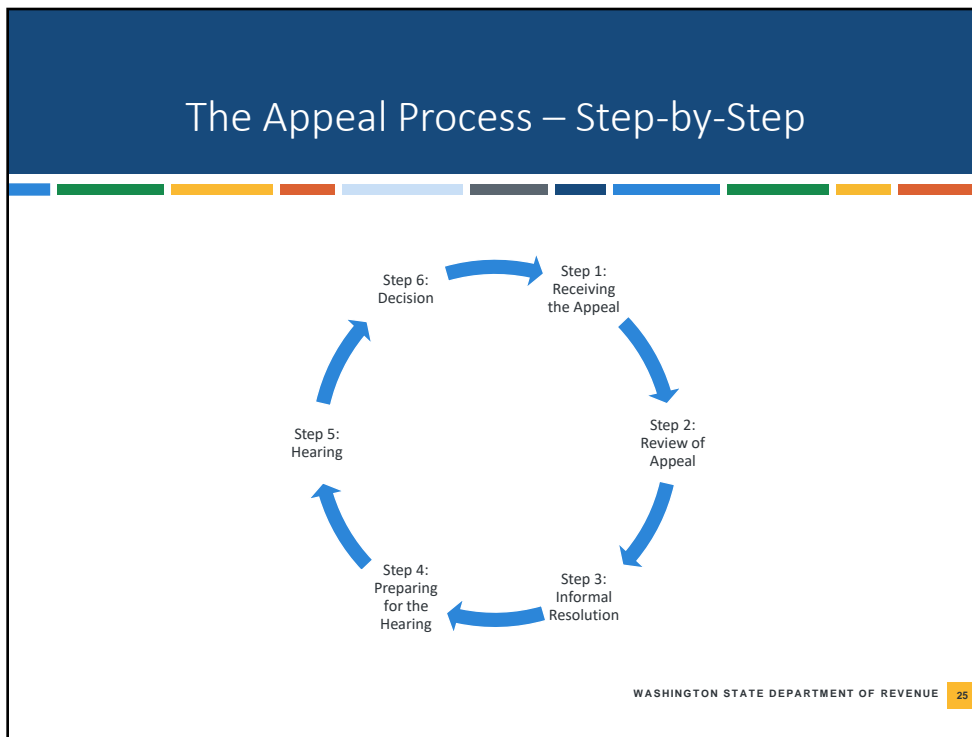
- Use clear checklists for reviewing appeal forms.
- Communicate deadlines early and often.
- Organize packets to make it easy for the Board to follow.
- Keep the process neutral and professional.

### Discussion:

- What's been challenging in your county?
- What systems or templates have helped you stay organized?

Consistency and clarity help everyone—from taxpayers to Board members—navigate the process.





**Boards of Equalization:** these are your independent bodies that process and hear appeals of various county assessor determinations, and they equalize property values.

**Board of Tax Appeals or BTA:** this is a state-level administrative forum available to citizens and businesses to dispute their tax liability.


### Key Questions:

- Is the data correct?
- Does the supplied data appear reasonable?

### When Reviewing Valuations:

- Follow local policies and procedures for review.
- The appeal process is an opportunity to correct any mistakes.
- Don't confuse the taxpayer's right to appeal with your review duties.
- Don't be discouraged by a difficult taxpayer.
- Correct issues with minimal effort from the taxpayer, whenever possible (minimize impact).

Presumption of Correctness



The original value is presumed to be correct.

RCW [84.40.0301](#)

## The Burden of Proof

Clear, Cogent, & Convincing:

- All valuation appeals start at this standard.
- May be overcome if evidence shows it is highly probable the assessed value is incorrect.
- The facts are clear, positive, and unequivocal in their implication.
- When taxpayers meet this burden, shifts to preponderance on those issues.

Preponderance:

- All non-valuation appeals start at this standard.
- May be overcome by evidence showing the issue is more likely than not (50% + anything).

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In a valuation appeal, the evidence must indicate it is highly probable the certified value is incorrect AND what the value is.

- If successfully overcome, the standard of proof shifts to the preponderance of the evidence, must now prove it is more likely than not that the value is wrong.


The standard of clear, cogent, and convincing evidence changes to a preponderance of the evidence in the following situations:

- **Values have been corrected:** For example, if the Assessor recommends a reduced value to the Board of Equalization (BOE).
- **Valuation methods have been invalidated:** For example, if the taxpayer demonstrates depreciation not applied when using the cost approach.
- **The Assessor admits error:** If the Assessor acknowledges a mistake, this serves as clear, cogent, and convincing evidence that the original assessment was flawed. In this case, the standard shifts to preponderance of the evidence.
- **The issue is not a valuation issue:** For example, in cases of current use removal, where the decision is typically a simple yes or no.

Finally, it is important to remember that the taxpayer has a two-part obligation: they must prove both an error on the part of the assessor and the specific amount of the value adjustment. If the taxpayer fails to do this, the Board must use its judgment to determine how much, if any, adjustment is appropriate.

## Taxpayer Suggestions

- **Communication:** Always maintain clear and open communication with the Board and Assessor.
  - **Clerks:** A well-explained process helps resolve many disputes before they escalate to a formal appeal.
  - Encourage Taxpayers to reach out to the assessor staff.
- **Documentation:** Keep accurate records of all appeals, decisions, and communications.
  - **Clerks:** Proper documentation is essential for both parties in resolving the appeal and for future reference if further appeals occur.
- **Timeliness:** Make sure all appeal deadlines are met. Missing deadlines can delay the process and lead to complications for both the taxpayer and the assessor's office.
- **Be Prepared:** Be ready with evidence that clearly justifies the asserted valuation or exemption qualification. The more organized and thorough your preparation, the smoother the hearing will go.



Questions?

WASHINGTON STATE DEPARTMENT OF REVENUE 28

## Board Reviews

- How to Prepare!
- Communicating with your members.
- Standards and Expectations.



WASHINGTON STATE DEPARTMENT OF REVENUE 29

**The Department of Revenue is the state agency charged with the responsibility of statewide administration of the property tax system.**

**The Department's broad authority over county officials in general and local boards of equalization includes:**

- Acting as the oversight agency. (RCW's 84.08.010, 84.08.060)
- Administration of state property tax system. (RCW's 84.08.010, 84.08.060)
- Providing education and guidance (RCW's 84.48.042, 84.48.046)

### **Why do you think we do county reviews?**

- Part of our job to administer the property tax system is to provide education and guidance to county officials and boards of equalization.
- BOE reviews are one of the tools we use to accomplish that task. They help us to see the processes of the county boards and we use that information to provide education to help the boards improve their processes.
- We are here to help you successfully implement the law. Which helps to eliminate risk for the county. (AGO acts as legal counsel for DOR)

**Clerk**

### Administrative & Procedural Support

- Receive and Review Appeals
- Schedule Hearings
- Support During Hearings
- Record Decisions and Notify Parties
- Ensuring legal compliance by parties and Boards.
- Acts as a **neutral liaison** between the public, the Board, and the assessor's office.
- Provides general guidance (not advice) to appellants about the process.
- Maintains records.

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### Key Functions:

**Neutral Facilitator:** The BOE Clerk serves as a neutral party, ensuring the appeals process is fair, transparent, and compliant with legal standards.

**Administrative Backbone:** The Clerk manages the administrative tasks that support the Board's decisions on property valuations and exemptions.

**Public Interface:** Clerks often serve as the point of contact for appellants, providing guidance on the appeals process and maintaining communication with all parties.

### Core Responsibilities:

#### 1. Receive and Review Appeals

- Accepts appeal petitions from property owners challenging their valuation or exemption status.
- Verifies completeness and timeliness of appeals (typically due by July 1 or within 60 days of the valuation notice).
- Logs and tracks cases in a docket or management system.

#### 2. Hearing Coordination and Support

- Coordinates hearing dates with BOE members.
- Notifies appellants and the assessor's office.
- Sends formal hearing notices and ensures all parties are aware of evidence submission guidelines.

Attends hearings to:

- Take notes & record proceedings.
- Ensure procedural fairness.
- Help the Board reference rules or documents.

#### **1. Post-Hearing Decisions**

- Drafts decision letters based on Board rulings.
- Sends determinations to both the appellant and the assessor's office.
- Updates case status and records final outcomes.

#### **4. Compliance and Records Management**

- Maintains awareness of applicable RCWs, WACs, and Department of Revenue guidance.
- Follows strict procedures to avoid bias or procedural errors.
- Ensures appeal files are stored securely and in compliance with public records retention laws.
- Prepares documentation for audits or the Board of Tax Appeals if needed.

# Help is here!

## Forms and Publications

- Available in:
  - Spanish
  - Russian
  - Korean
  - Vietnamese
  - Chinese
- Publications on:
  - Appeals
  - Current Use
  - Exemptions
  - Levies
  - Refunds
- [Property Tax Forms](#)

## To Share with others:

- Property tax is the oldest tax levied in the state of Washington, and it's also one of the more difficult to understand. Property taxes are essential for funding local services such as fire protection, libraries, parks and recreation, and public schools. [Watch our Understanding Property Tax video](#) (opens in a new window) and learn the basics of property tax.

WASHINGTON STATE DEPARTMENT OF REVENUE 31

### **The PTRC is a great resource, however, it is for county officials use only.**


- We do not give the web address to taxpayers. The information on the website is public information, but it also contains contact information for county officials that they may not wish to have published. It also has the DOR's forms listed, and some counties don't use those forms or have updated the forms. It's ok to update the forms, if you have obtained approval from the Department.
- Look past BOE Reviews on the PTRC, they are a good source of information.

It's a good idea to become familiar with the online County BOE Manual available on the Department's website.



## 2025 Reviews

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



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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.

## Common Issues

### Incomplete Documentation

- Petition file did not include a value notice or other determination (RCW 84.40.038 and WAC 458-14-056)
- Record of hearing not completed and published (WAC 458-14-095(5)).
- Accepted appeals without appropriate documentation or reasons.

### Untimely Actions

- Did not request to reconvene after the regular 28-day session.
- Began regular 28-day session at the incorrect time.
- Denied good cause or reconvene inappropriately.

### Administrative

- Clerk did not attend hearings (RCW 84.48.028).
- Meeting dates not published (WAC 458-14-056).
- BOE website inaccurate or out of date.

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### Common issues found in our reviews:

- Petition file did not include a value notice or other determination** (RCW 84.40.038 and WAC 458-14-056)
  - The Board must require a copy of the assessor's value notice or other determination when petitions are submitted after July 1 of the assessment year.
- Clerk did not attend hearings** (RCW 84.48.028)
  - The law says, the clerk shall attend all sessions and keep the record.
- Confidential information** (WAC 458-14-095)
  - Confidential information must be kept in a separate envelope, marked *Confidential Evidence*, labeled with the case number, sealed from public inspection.
- Meeting dates not published** (WAC 458-14-056)
  - The Board should publish the dates of the three required meetings in the Assessor's Office, courthouse bulletin board, and newspaper, using the Notice of Meeting of County Board of Equalization form. (REV 64 0050)
- Record of hearing not completed and published** (RCW 84.48.010 and WAC 458-14-095(5))
  - Complete the Board Clerk's Record of Hearing form (REV 60 0002), include it in each appeal file, and publish it in the same manner as the proceedings of the county legislative authority are published.

**6. Request to reconvene after the regular 28-day session**


- a) The Board must request and receive approval from the county legislative authority to convene after their regular 28-day session to hear timely filed petitions.

**7. BOE website**

- a) Taxpayers should have direct access to the Board's website, in addition to access via the assessor's office.

**8. Control Register**

- a) The clerk should maintain a petition log of all submitted petitions. The log should include the information necessary to track the status of each petition throughout the appeal process.



Questions?

WASHINGTON STATE DEPARTMENT OF REVENUE 34

## 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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- 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

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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.

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"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 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 4th 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 or 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 the assessment year's property value did not change** from the previous assessment year.

### 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)



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.



## 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.

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## 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?

### 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

<b>1. *Property ID Number (5 digits):</b> 05740	
<b>2. *Owner:</b> Thomas and Megan Sherod	
<b>*Mailing Address for All Correspondence Relating to Appeal:</b> Street address: 145 Shinglecreek Circle City, State, Zip Code: Sanford, FL 32711	
May we contact you by email? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No E-mail address: tsherod1@yahoo.com	
Daytime Phone No: 205-739-9763 Cell Phone No: 205-739-9763	
Name of petitioner or authorized agent: Thomas Sherod	
<b>3. (a) Assessor's determination of true &amp; fair value:</b> Land: \$280,000.00 Improvement/Bldgs: \$200,000.00 TOTAL: \$480,000.00	
<b>(b) Your estimate of true &amp; fair value:</b> Land: \$200,000.00 Improvement/Bldgs: \$200,000.00 TOTAL: \$400,000.00	
Date the Assessor's "Notice of Value" was mailed (if known): Unknown Date of "Notice of Value" received: 10/14/2024 I request the information the Assessor used in valuing my property. <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>4. *Specific reasons why you believe the Assessor's value does not reflect the true and fair market value.</b> There was no material change to the property from 2023 to 2024. No structures were built and the lot 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. <b>NOTE:</b> Under Washington law, the Assessor is presumed 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 84.40.010). Attachments of other appraisals, appraisals of comparable properties, personal hardship, amount of tax, and other matters pertinent to the value of the property are not sufficient evidence to prove market value. If this Notice concerns multiple properties, please attach a statement of reasons and evidence for the past two years and copies of taxes or rental agreements. <b>Other issues relevant to your case:</b> Property was purchased after July 1, but before December 31 of 2024, sale price was less than 90% of assessed value	
<b>5. Power of Attorney:</b> 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): _____	
I hereby certify I have read this Petition and that it is true and correct to the best of my knowledge. *Signed this 7th day of March, 2025. _____ Signature of Taxpayer or Agent	
<b>6. The property which is the subject of this petition is (check all which apply):</b> <input checked="" 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	
<b>7. General description of property:</b> a. Address/location: E Green Tree Lane, Port Angeles, WA 98362 b. Lot size (acres): 2.02 Acres c. Zoning or permitted use: N/A d. Description of building: _____ e. View? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No f. Waterfront? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	
<b>8. Purchase price of property:</b> \$ 200,000.00 (If purchased within last 5 years) Date of purchase: 11/27/2024 Data of purchase: 11/27/2024 <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No Cost \$ N/A	
<b>9. Remodeled or improved since purchase?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>10. Has the property been appraised by other than the county assessor?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No If yes, appraisal date: _____ By whom? _____ Appraisal value: \$ _____ Purpose of appraisal: _____ Please complete all of the above items (if applicable). <b>Information in boxes 1-10 must be provided to be considered a complete petition.</b> 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.	
<b>11. Check the following statement that applies:</b> <input type="checkbox"/> I intend to submit additional documentary evidence to the Board of Equalization and the assessor <u>on</u> <del>later</del> than 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.	
<b>Most recent sales of comparable property (within the past 5 years):</b> a. Property ID No. Address Lot Size Sale Price Date of Sale b. _____ c. _____ d. _____	
<b>Documentary Evidence Worksheet</b> Information regarding sales of comparable properties may be obtained through personal research, local realtors, appraisers, or at the county assessor's office. or tax assistance or to request this document in an alternate format, please call 360-705-4705. 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. REV 04/07/24 (02/24/25) *Highly recommended we require 60-day notice before (see instructions attached).	

WASHINGTON STATE DEPARTMENT OF REVENUE 47

## Additional Information

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

# Good Cause Waiver Request

## Form:

**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.

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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

<p>Reconvening Code: 03 (See reverse side for codes)</p> <p>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.</p> <p>_____          Signature (Taxpayer, Assessor, Treasurer)</p> <p>_____          Title</p> <p>_____          Date 3/4/25</p> <p>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 <b>WILL NOT</b> 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.</p>	<p><b>Reconvening Code</b></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:          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.</p>
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WASHINGTON STATE DEPARTMENT OF REVENUE 49

## 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.

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## 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.

## 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. Assessor/Parcel Number: 36483-31083910006

2. Owner: J. P. Lee

Mailing Address (Do not Correspondence Regarding to Assessor)

Street Address: 610 Green Road, Inc. P.O. ex 2020 Tax Dept.

City, State, Zip Code: 99168

May we contact you by mail? ☒ Yes ☐ No E-mail address: jpl@jpl.com

Daytime Phone No: 509-230-1488 Fax No: 509-230-7956

Name of petitioner or authorized agent: Chaitany Terrell

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

Land: \$ 778,300 Land: \$ 778,300

Improvements/Mdgs: \$ 65,245.50 Improvements/Mdgs: \$ 27,222.50

TOTAL: \$ 843,545.50 TOTAL: \$ 805,522.50

Date the assessor's "Change of Value Notice" or other determination notice was mailed: 7/15/2024 (if received)

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

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

This property is under appeal for the value of 2024. Currently

the tax is with the State Dept. of Revenue. I am not aware of the

assessor's appraisal or market value. The assessor has not even been

NOTICE: If you petition a commercial 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. Do provide of attorney's name.

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): Chaitany Terrell, Sr. Manager, Green Road, Inc.

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

Signed on: 6/14 day of December, 2024.

REV 04 (07/20/2020)

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

☐ Farm/Agricultural Land ☐ Residential Building

☐ Residential Land ☐ Commercial Building

☐ Industrial Land ☐ Industrial Building

☐ Designated Forest Land ☐ Mobile Home

☐ Open Space/Current Use Land ☐ Other

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: Best processing unit

e. View? ☐ Yes ☒ No f. Waterfront? ☐ Yes ☒ No

8. Purchase price of property: \$ 1/4 (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: 6/1/24 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

Mc 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

Department of Herrington State	No: _____ (Dep. Use Only)	Receiving Code: _____
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The undersigned requests the Walla Walla County Board of Equalization  
 be reconvened pursuant to WAC 438-14-127 for the years indicated.

Assessment Year(s) 2024 for Tax Year(s) 2025

Taxpayer Name: JBP Inc.  
 Address: PO Box 2090 Tax Dept  
 City: SP State: AR Zip Code: 72765  
 Day Phone No: 449-290-7275  
 Tax Parcel No: \_\_\_\_\_

Name of Agent (if applicable): Charles Terrell Sr. My Tax Representative  
 E-mail Address: Charles.Terrell@bwp.com

Reconvening Codes: OS B (See reverse side for codes)

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

Signature (Taxpayer, Assessor, Treasurer):  
Ch. Terrell  
 Sr. Assessor, Assessor, Treasurer: 10/6/2024

## 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.
- You won't always know which laws and rules apply, but each request form includes the correct RCW or WAC.

# 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).



Questions?

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## Hot Topics & Resources

### How can this be easier? What is on your mind?

- **USE OUR FORMS!**
- **County Boards of Equalization Manual:** A comprehensive guide for BOE members on procedures, ethics, and legal requirements.
- **Appealing Your Property Assessment:** A taxpayer-facing guide on how to appeal property assessments to the BOE.
- **WAC 458-14:** The Washington Administrative Code governing BOE operations, including member qualifications, hearing procedures, and appeals.
- Assessor's Office (for info, not advocacy)
- Washington DOR Property Tax Division: [dor.wa.gov](http://dor.wa.gov)

## 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](#)



### Clerk Resources:

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

# Legislative Update

## Exemptions

- [EHB 1106](#) : Phasing down the disability rating requirements to ensure more disabled veterans are eligible for property tax relief.
- [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.

## Wrap-up & Evaluations



- Thank you for your participation today. Let us know how we did by completing this [survey](#) by May 19 COB.
- 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.
- Upcoming Training Season:
  - Basic BOE: Online...1 registrant for the in-person class
    - June 3-4
  - Senior BOE: Online, topics and questions were due with registrations. Did not get much.
    - June 5: Full
    - June 24: Full
    - June 26: Open



## Contact Us

For any questions or to get help  
from our experts



### Website

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



### Phone Number

360-534-1400

### Email



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