

## LATE FILING INSTRUCTIONS TO THE KING COUNTY BOARD OF APPEALS AND EQUALIZATION

### For eAppeals Petitions:

1. Open, download and complete the late filing form
2. Save the form onto your computer
3. Upload the saved form in *Step 9: Additional Information, Late Filing Requirement*. To upload your saved form, click the *Upload Form* button
4. Evidence to support your late filing request may also be uploaded to *Step 7: Supporting Documentation* as additional information

### For Paper Petitions:

1. Download and open the late filing form
2. Print the form
3. Complete the form if not completed before printing
4. Mail the form with the appropriate appeal petition form and supporting documentation/evidence

## EVIDENCE/DOCUMENTATION REQUIREMENT

Evidence that supports the reason is necessary and must be submitted with the form. Approval of the specific requests to be heard by the Board is based solely on your submission of the form and supporting evidence.

### *Examples*

Assessor Unaware requests state that you believe the Assessor is unaware of facts about your property that, if known at the time of assessment, would have resulted in a lower valuation. If you do not make those facts known with your submission now, it is unlikely that your request will be approved.

Waiver of Filing Deadline requests may be granted for “Good Cause” as long as there is proof/support of, or for, the reason for filing after the deadline.

# REQUEST FOR WAIVER OF FILING DEADLINE FOR GOOD CAUSE TO THE KING COUNTY BOARD OF APPEALS AND EQUALIZATION

WAC 458-14-056(3)

Account (Parcel) No. \_\_\_\_\_  
Assessment Year 2024 for Taxes Payable in 2025

I hereby request that the Board of Equalization waive the filing deadline for my petition to appeal the Assessor's determination regarding my property. I am the taxpayer of record and swear that I was unable to file an appeal in a timely manner because of the following reason:

**Please check the box next to the late filing reason that best relates to your situation.**

Death or serious illness of the taxpayer or member of the taxpayer's immediate family occurring at or shortly before the time for filing. *WAC 458-14-056(3)(a)*

The taxpayer was absent from his or her home or from the address where the change of value notice is mailed 15 days or more during the standard filing period. Proof of absence is required (please submit proof). *WAC 458-14-056(3)(b)*

The taxpayer relied on incorrect written advice from a board member, board staff, assessor, assessor staff, or property tax advisor. Written proof of misinformation is required (please submit proof). *WAC 458-14-056(c)*

The taxpayer was unable to file the petition by the filing deadline because of a natural disaster such as a flood or earthquake at or shortly before the time of filing. *WAC 458-14-056(3)(d)*

The loss or delay of the petition by the postal service. The taxpayer must provide documentation from the post office. *WAC 458-14-056(3)(e)*

The taxpayer is a business and the employee responsible for dealing with property taxes was unavailable due to illness or unavoidable absence. *WAC 458-14-056(3)(f)*

The Board can only lawfully grant a waiver of the filing deadline if you qualify for one of the above reasons. All other reasons, including eAppeal technical issues, are not lawful reasons for granting a waiver.

I am the:      Owner      Duly authorized agent (Attach signed authorization)      Personal representative or guardian      Lessee

\_\_\_\_\_  
Signature of Requestor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Print Name, Title

\_\_\_\_\_  
Company of Requestor (if Agent)