

GOOD CAUSE LATE WAIVER REQUEST

Please note you have thirty (30) days from date of petition dismissal for late filing, or sixty (60) days from the date on your notice of value.

The undersigned requests that the Chelan County Board of Equalization accept an untimely petition for the assessment year indicated, pursuant to **WAC 458-14-056 (3)**.

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.

ASSESSMENT YEAR: 2024 FOR TAX YEAR 2025

PROPERTY ID

Taxpayer Name: _____

Mailing Address: _____

Daytime Phone No.: _____

Tax Parcel No.: _____

Name of Agent: _____

Reason for Exception Request:

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

Signature

Date

Please return your completed form to: **Chelan County Board of Equalization.**

BOE EMAIL: BOE@CO.CHELAN.WA.US

US MAIL & DELIVERY:

Chelan County Board of Equalization
400 Douglas Street, Suite #201
Wenatchee, WA 98801

****Your reasoning for requesting a late filing exception must conform to the requirements listed. You may attach additional pages as necessary****



BOARD OF EQUALIZATION
CHELAN COUNTY

400 DOUGLAS STREET, SUITE #201
WENATCHEE, WA 98801
PHONE (509) – 667-6565

What are the reasons for granting a good cause waiver request?

Boards of Equalization may grant good cause waivers to hear appeals for petitions that were filed late when one of the following conditions exist:

Good Cause Waiver Code

- 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. For purposes of this subsection, the term "immediate family" includes, but is not limited to, a grandparent, parent, brother, sister, spouse, domestic partner, child, grandchild, or domestic partner's child or grandchild,
- 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 by either a board member or board staff, the assessor or assessor's staff, or the property tax advisor designated under RCW 84.48.140, or his or her staff.
- 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.

Boards of Equalization must grant good cause waivers to hear appeals for petitions that were filed late when:

- 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.

A complete copy of WAC 458-14-056 (Petitions – Time limits – Waiver of filing deadline for good cause) is available online at <https://app.leg.wa.gov/WAC/default.aspx?cite=458-14-056>