

**SKAGIT COUNTY BOARD OF EQUALIZATION LATE
FILING EXCEPTION REQUEST**

The undersigned requests that the Skagit County Board of Equalization accept an untimely petition for the assessment year indicated, pursuant to RCW 84.40.038 and WAC 458-14-056 (3).

Assessment Year: 2023 for Tax Year 2024

Taxpayer Name: _____

Mailing Address: _____

Daytime Phone Number: _____

Tax Parcel Number: _____

Name of Agent: _____

Reason for Exception Request

(Your reasoning must conform to the requirements listed on the page 2 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 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:
Skagit County Board of Equalization, 700 S. 2nd St. Rm. 100, Mount Vernon, WA 98273
Refer questions to the **Clerk of the Board** at (360) 416-1156 or by e-mail to hearings@co.skagit.wa.us

You're reasoning for requesting a late filing exception must conform to the requirements listed below.

RCW 84.40.038

Petition county board of equalization—Limitation on changes to time limit—Waiver of filing deadline—Direct appeal to state board of tax appeals.

(2) The board of equalization 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. However, the board of equalization must waive the filing deadline for the circumstance described under (f) of this subsection if the petition is filed within a reasonable time after the filing deadline. The decision of the board of equalization regarding a waiver of the filing deadline is final and not appealable under RCW 84.08.130. Good cause may be shown by one or more of the following events or circumstances:

- (a) Death or serious illness of the taxpayer or his or her immediate family;
- (b) The taxpayer was absent from the address where the taxpayer normally receives the assessment or value change notice, was absent for more than fifteen days of the days allowed in subsection (1) of this section before the filing deadline, and the filing deadline is after July 1;
- (c) Incorrect written advice regarding filing requirements received from board of equalization staff, county assessor's staff, or staff of the property tax advisor designated under RCW 84.48.140;
- (d) Natural disaster such as flood or earthquake;
- (e) Delay or loss related to the delivery of the petition by the postal service, and documented by the postal service;
- (f) The taxpayer was not sent a revaluation notice under RCW 84.40.045 for the current assessment year and the taxpayer can demonstrate both of the following:
 - (i) The taxpayer's property value did not change from the previous year; and
 - (ii) The taxpayer's property is located in an area revalued by the assessor for the current assessment year; or
- (g) Other circumstances as the department may provide by rule.

This section also permits another circumstance that may qualify for a Late Filing Exception:

WAC 458-14-056

Petitions--Time limits--Waiver of filing deadline for good cause.

(3)(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.