Department of Revenue
Washington State

Request for Reconvening

No: _____
(Dept. Use Only)

The undersigned requests the _____ County Board of Equalization be reconvened pursuant to WAC 458-14-127 for the years indicated.

Assessment Year(s) _____ for Tax Year(s) _____

Taxpayer Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Day Phone No: _____

Tax Parcel No: _____

Name of Agent (if applicable): _____

E-mail Address: _____

Reconvening Code: _____ (See reverse side for codes)

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

_____
Signature (Taxpayer, Assessor, Treasurer)

_____ _____
Title Date

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

What are the reasons for granting a reconvening request?

Boards of Equalization may reconvene on their own authority to hear requests concerning the current assessment year when one of the following conditions exists:

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.

The Department of Revenue may reconvene boards of equalization for up to three years if one of the following conditions exists:

06 The board of equalization requests an extension of the annual regularly convened session to enable the board to complete its annual equalization duties.

07 The assessor or taxpayer requests a reconvening and makes a prima facie showing that the property was overvalued by 100 percent. The Department of Revenue's preferred criteria for determining 100 percent overvaluation are:

A. Market value determinations as contained in orders from county boards of equalization or the State Board of Tax Appeals.

B. Stipulated market value agreements between taxpayers and assessors.

C. Market-based evidence of market value, i.e., an arm's-length transaction with a market value appraisal of the subject property.

A complete copy of WAC 458-14-127 (Reconvened Boards) is available from the Board of Equalization or on line at http://apps.leg.wa.gov/WAC/default.aspx?cite=458-14-127

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CLARK COUNTY BOARD OF EQUALIZATION

AFFIDAVIT FOR RECONVENE

I,_____do solemnly attest that my petition for assessment year 20____, hereto attached, was beyond the 60 day filing period because:

_____

_____

_____

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_____

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_____

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Signature of Petitioner