

**CLARK COUNTY BOARD OF EQUALIZATION
LATE FILING / GOOD CAUSE REQUEST**

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

Assessment Year: 20 for Tax Year 20

Taxpayer Name: _____

Mailing Address: _____

Daytime Phone No. _____

Tax Parcel No. _____

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.

REASON CODE: _____

Signature _____ **Date**

Please return your completed form to: Clark County Board of Equalization
PO Box 5000
Vancouver, WA 98666-5000

Refer questions to 564-397-2337 or BOE@clark.wa.gov

BOE Form adopted 3/99. Revised 6/22

*****Your reasoning for requesting a late filing exception *must* conform to the requirements listed.*****

WAC 458-14-056 Petitions--Time limits--Waiver of filing deadline for good cause.

(3) No late filing of a petition shall be allowed except as specifically provided in this subsection. 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, as defined in this subsection, for the late filing. A petition that is filed after the deadline without a showing of good cause must be dismissed unless, after the taxpayer is notified by the Board that the petition will be dismissed because of the late filing, the taxpayer promptly shows good cause for the late filing. The Board must decide a taxpayer's claim of good cause without holding a public hearing on the claim and must promptly notify the taxpayer of the decision, in writing. The Board's decision regarding a waiver of the filing deadline is final and not appealable to the State Board of Tax Appeals. Good cause may be shown by documentation of one or more of the following events or circumstances:

(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 value change 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; and

(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 section prior to the filing deadline; and

(iii) The filing deadline is after July 1 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 such a 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.