

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

The undersigned requests that the Whatcom County Board of Equalization accept an untimely petition for the **assessment year 2021 for taxes payable in 2022**, pursuant to Washington Administration Code 458-14-056 (3).

Taxpayer Name	
Mailing Address	
Daytime Phone	
Tax Parcel No.	
Email	
Name of Agent	

**Reason for Exception Request**

*Please provide specific reasons why you are filing a late petition. (Your reasons must conform to the requirements listed on the second page of this form. You may attach additional pages as necessary) Do not state your reasons or arguments for appealing the assessed valuation. Valuation information should be included on your petition form.*

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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:      Whatcom County Board of Equalization  
311 Grand Ave. Suite 105  
Bellingham, WA 98225

## **WAC 458-14-056**

### **Petitions—Time limits—Waiver of filing deadline for good cause.**

(3) **Late filing of petition - Waiver of filing deadline.** No late filing of a petition will be allowed except as 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. However, the board must waive the filing deadline for the circumstance described under (g) of this subsection if the petition is filed within a reasonable time after the deadline.

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 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.

(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.