



PROPOSED RULE MAKING

CR-102 (October 2017) (Implements RCW 34.05.320)

Do NOT use for expedited rule making

CODE REVISER USE ONLY

OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED

DATE: April 03, 2018

TIME: 4:36 PM

WSR 18-08-077

Agency: Department of Revenue

Original Notice

Supplemental Notice to WSR _____

Continuance of WSR _____

Preproposal Statement of Inquiry was filed as WSR 17-24-126 ; or

Expedited Rule Making--Proposed notice was filed as WSR _____; or

Proposal is exempt under RCW 34.05.310(4) or 34.05.330(1); or

Proposal is exempt under RCW _____.

Title of rule and other identifying information: (describe subject) WAC 458-14-127 titled, Reconvened boards-Authority, is the rule that explains the circumstances under which county boards of equalization may reconvene under their own authority or by the authority from the Department of Revenue after their regularly convened session has ended.

Hearing location(s):

Date: **Time:** **Location:** (be specific) **Comment:**

Date:	Time:	Location: (be specific)	Comment:
May 10, 2018	10:00 A.M.	Conference Room 114A 6400 Linderson Way SW Tumwater, Washington 98501	

Date of intended adoption: May 17, 2018 (Note: This is **NOT** the effective date)

Submit written comments to:

Name: Leslie Mullin
Address: PO Box 47453, Olympia, WA 98504-7453
Email: LeslieMu@dor.wa.gov
Fax: 360-534-1606
Other:
By (date) May 10, 2018

Assistance for persons with disabilities:

Contact Julie King or Renee Cosare
Phone:
Fax:
TTY: 800-833-6384
Email:
Other:
By (date) _____

Purpose of the proposal and its anticipated effects, including any changes in existing rules: The Department is amending WAC 458-14-127 to provide additional guidance on the circumstances under which county boards of equalization may reconvene under their own authority or by the authority from the Department of Revenue after their regularly convened session has ended. The amended rule provides multiple examples to assist taxpayers, county assessors, and county boards of equalization in determining whether certain conditions have been met to reconvene a board. This rule is also being amended to incorporate legislation resulting from the passage of Substitute Senate Bill 5133 in 2017, and Substitute Senate Bill 5275 in 2015.

Reasons supporting proposal: The last update to WAC 458-14-127 occurred in 2006 and since that time, there have been legislative changes that need to be incorporated into this rule. Additionally, the Department's day-to-day experience in the practical application of this rule, including the lack of clarity regarding evidence used to demonstrate one hundred percent overvaluation, necessitated changes to the rule. Providing clear guidance to taxpayers, assessors, and county boards of equalization regarding the standards used in determining whether a board can reconvene, will benefit all parties during the appeal process.

Statutory authority for adoption: RCW 84.08.010, 84.08.060, 84.08.070, and 84.48.200.

Statute being implemented: RCW 84.08.010, 84.08.020, 84.08.060, 84.08.070, 84.08.130, 84.48.010, and 84.48.200.

Is rule necessary because of a:

Federal Law? Yes No

Federal Court Decision? Yes No

State Court Decision? Yes No

If yes, CITATION:

Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters: None

Name of proponent: (person or organization) Department of Revenue

Private

Public

Governmental

Name of agency personnel responsible for:

	Name	Office Location	Phone
Drafting:	Leslie Mullin	6400 Linderson Way SW, Tumwater, WA	360-534-1589
Implementation:	Randy Simmons	6400 Linderson Way SW, Tumwater, WA	360-534-1605
Enforcement:	Randy Simmons	6400 Linderson Way SW, Tumwater, WA	360-534-1605

Is a school district fiscal impact statement required under RCW 28A.305.135?

Yes No

If yes, insert statement here:

The public may obtain a copy of the school district fiscal impact statement by contacting:

Name:

Address:

Phone:

Fax:

TTY:

Email:

Other:

Is a cost-benefit analysis required under RCW 34.05.328?

Yes: A preliminary cost-benefit analysis may be obtained by contacting:

Name:

Address:

Phone:

Fax:

TTY:

Email:

Other:

No: Please explain: This rule is not a significant legislative rule as defined by RCW 34.05.328.

Regulatory Fairness Act Cost Considerations for a Small Business Economic Impact Statement:

This rule proposal, or portions of the proposal, **may be exempt** from requirements of the Regulatory Fairness Act (see chapter 19.85 RCW). Please check the box for any applicable exemption(s):

This rule proposal, or portions of the proposal, is exempt under RCW 19.85.061 because this rule making is being adopted solely to conform and/or comply with federal statute or regulations. Please cite the specific federal statute or regulation this rule is being adopted to conform or comply with, and describe the consequences to the state if the rule is not adopted.

Citation and description:

This rule proposal, or portions of the proposal, is exempt because the agency has completed the pilot rule process defined by RCW 34.05.313 before filing the notice of this proposed rule.

This rule proposal, or portions of the proposal, is exempt under the provisions of RCW 15.65.570(2) because it was adopted by a referendum.

This rule proposal, or portions of the proposal, is exempt under RCW 19.85.025(3). Check all that apply:

- RCW 34.05.310 (4)(b) (Internal government operations)
- RCW 34.05.310 (4)(c) (Incorporation by reference)
- RCW 34.05.310 (4)(d) (Correct or clarify language)
- RCW 34.05.310 (4)(e) (Dictated by statute)
- RCW 34.05.310 (4)(f) (Set or adjust fees)
- RCW 34.05.310 (4)(g) ((i) Relating to agency hearings; or (ii) process requirements for applying to an agency for a license or permit)

This rule proposal, or portions of the proposal, is exempt under RCW _____.

Explanation of exemptions, if necessary:

COMPLETE THIS SECTION ONLY IF NO EXEMPTION APPLIES

If the proposed rule is **not exempt**, does it impose more-than-minor costs (as defined by RCW 19.85.020(2)) on businesses?

No Briefly summarize the agency's analysis showing how costs were calculated. RCW 84.08.010 authorizes the Department of Revenue to have general supervision and control over county boards of equalization. As part of this authority, the Department of Revenue may adopt rules and regulations for the effective administration of board duties described under chapters 84.08 and 84.48 RCW. The proposed amendments to WAC 458-14-127 do not impose more than minor costs on businesses as they do not impose any new taxes or fees, or any filing, recordkeeping, or compliance requirements not already permitted by statute.

Yes Calculations show the rule proposal likely imposes more-than-minor cost to businesses, and a small business economic impact statement is required. Insert statement here:

The public may obtain a copy of the small business economic impact statement or the detailed cost calculations by contacting:

- Name:
- Address:
- Phone:
- Fax:
- TTY:
- Email:
- Other:

Date: April 3, 2018

Name: Erin T. Lopez

Title: Rules Coordinator

Signature:



AMENDATORY SECTION (Amending WSR 06-13-034, filed 6/14/06, effective 7/15/06)

WAC 458-14-127 Reconvened boards—Authority. ((1) Boards of equalization may reconvene on their own authority to hear requests concerning the current assessment year when the request is filed with the board by April 30 of the tax year immediately following the board's regularly convened session and at least one of the following conditions is met:

(a) A taxpayer requests the board reconvene and submits to the board an affidavit stating that notice of change of value for the assessment year was not received by the taxpayer at least fifteen calendar days prior to the deadline for filing the petition, and can show proof that the value was actually changed.

(b) An assessor submits an affidavit to the board stating that the assessor was unaware of facts which were discoverable at the time of appraisal and that such lack of facts caused the valuation of property to be materially affected. Submitting such an affidavit to the board is for the purpose of correcting latent defects in the assessment process that become apparent only after the normal appeal process has expired, and is wholly within the assessor's discretion. In the affidavit, the assessor must state the facts which affected the value and also state both the incorrect value and the true and fair market value of the property and must mail a copy of the affidavit to the taxpayer. If the board decides to reconvene to consider the valuation, it must notify both the taxpayer and assessor of its decision in writing.

(c) In an arm's length transaction, a bona fide purchaser or contract buyer of record has acquired an interest in real property subsequent to the first day of July and on or before December 31 of the assessment year and the sale price was less than ninety percent of the assessed value.

(2) Upon request of either the taxpayer or the assessor, boards may reconvene on their own authority to hear appeals with respect to property or value that was omitted from the assessment rolls. No request shall be accepted if it is made concerning an assessment year that is more than three years prior to the year the omitted property or value was discovered. The request itself must be received by the board no later than thirty calendar days, or up to sixty days if a longer time period is adopted by the county legislative authority under RCW 84.40.038, after the mailing of the notification of the discovery of the omitted property or value. For example, if omitted property is discovered in September 2005, and the property was omitted since 2000, the board may only reconvene to hear an appeal for assessment year 2002, and subsequent years. If the taxpayer is notified by mail of the discovery of the omitted property or value on October 14, 2005, for example, any request with respect to the omitted property or value must be made no later than thirty calendar days after October 14, 2005, or up to sixty days if a longer time period is adopted by the county legislative authority under RCW 84.40.038.

(3) Upon request of either the taxpayer or the assessor, a board may reconvene on its own authority to hear an appeal under the following circumstances:

(a) A taxpayer, who owns property in a county that revalues real property on an annual basis, had a timely appeal pending with the

board when the same property was valued by the assessor in at least one intervening assessment year, between the filing of the appeal and the issuance of the board's written decision;

(b) The assessed value of the property under appeal did not change during the intervening assessment year or years;

(c) No appeal was filed by the taxpayer regarding the same property during the intervening assessment year or years when the assessed value did not change; and

(d) The request to reconvene is filed with the board no later than thirty calendar days after mailing of the board's decision.

(4) Requests for reconvening boards concerning prior year's assessments or for an extension of the annual regularly convened session to enable the board to complete its annual equalization duties must be submitted to the clerk of the board who must submit the request to the department for determination.

(5) The department may require any board to reconvene at any time for the purpose of performing or completing any duty or taking any action the board might lawfully have performed or taken at any of its previous meetings, or for any other purpose allowed by law. This statutory authority is reserved for those instances when an error has occurred and where the regular remedial procedures do not apply. These instances include significant valuation errors that become apparent only after the normal appeal process has expired.

(6) The department must reconvene a board upon request of a taxpayer when the taxpayer makes a prima facie showing of actual fraud on the part of taxing officials, or makes a prima facie showing that the taxpayer's property is overvalued by at least double the true and fair value. The department must reconvene a board upon request of an assessor when the assessor makes a prima facie showing of actual or constructive fraud on the part of a taxpayer.

(7) All reconvening requests must:

(a) Specify the assessment year(s) that is the subject of the request; and

(b) State the specific grounds upon which the request is based; and

(c) If the taxpayer is the party requesting the reconvening, state that he or she is the owner or duly authorized agent, personal representative or guardian, of the property or is a lessee responsible for the payment of the property taxes.

(8) No board shall reconvene later than three years after the adjournment of its regularly convened session, except in the case of omitted property or value, as noted in subsection (2) of this section. The three years is determined by the date of adjournment of the board's regularly convened session, which is four weeks after July 15th, or four weeks after the first business day after July 15th, if July 15th falls on a Saturday, Sunday, or holiday. For example, for a timely request to reconvene regarding the 2006 assessment roll, the allowable time period in which to receive the request would be from August 14, 2006 through August 13, 2009.) (1) **Introduction.** This rule explains the circumstances under which boards of equalization (boards) may reconvene under their own authority or by the authority from the department of revenue (department) after their regularly convened session has ended.

(2) **Other rules to reference.** Readers may want to refer to other rules for additional information, including:

(a) WAC 458-12-050 Omitted property and omitted value.

(b) WAC 458-12-360 Notice of change in value of real property.

(c) WAC 458-14-025 Assessment roll adjustments not requiring board action.

(d) WAC 458-14-026 Assessment roll corrections agreed to by taxpayer.

(e) WAC 458-14-046 Regularly convened session—Board duties—Presumption.

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

(g) WAC 458-14-170 Appeals to the state board of tax appeals.

(3) **Definitions.** The definitions found in WAC 458-14-005 apply to this rule.

(4) **Examples.** This rule includes examples that identify a set of facts and then state a conclusion. These examples should only be used as a general guide. The board or department will evaluate each case on its particular facts and circumstances.

(5) **When can boards of equalization reconvene under their own authority?**

(a) A board can reconvene under its own authority if one of the following occurs:

(i) The taxpayer did not timely receive their change of value notice. A taxpayer submits a request to the board to reconvene and provides:

(A) An affidavit stating that they did not receive their change of value notice for the assessment year at least fifteen calendar days prior to the deadline for filing their petition; and

(B) Documents or affidavits that show the assessed value, which is the value of real or personal property determined by the assessor, changed from the prior assessment year.

(ii) The assessor discovers a latent defect. An assessor submits a request to the board to reconvene and provides an affidavit stating that he or she was unaware of facts which were discoverable at the time of appraisal and the lack of these facts caused the valuation of property to be materially affected.

(A) In the affidavit, the assessor must state the facts that affected the value and also indicate both the incorrect value and the true and fair market value of the property.

(B) The assessor must mail or electronically transmit a copy of the affidavit to the taxpayer.

(C) Submitting this affidavit to the board is for the purpose of correcting latent defects in the assessment process that become apparent only after the normal appeal process has expired, and is wholly within the assessor's discretion.

(iii) A new property owner submits a request to reconvene to consider the sale of property at less than ninety percent of the assessed value and provides:

An affidavit stating that they acquired an interest in the real property in an arm's length transaction, as defined in WAC 458-14-005, after the first day of July and on or before December 31st of the assessment year and the sale price was less than ninety percent of the assessed value. The recording date with the county auditor can be after December 31st of the assessment year. The affidavit must also include the purchase date and sales price of the real property.

(iv) The assessor discovers omitted property or value. The taxpayer or assessor submits a request to the board to reconvene to hear appeals with respect to property or value that was omitted from the

assessment rolls and provides a copy of the assessor's notification of omitted property or value.

(A) A request to reconvene the board will not be accepted if it is made concerning an assessment year that is more than three years prior to the year the omitted property or value was discovered.

(B) The request must be filed with the board no later than thirty calendar days, or up to sixty calendar days if a longer time period is adopted by the county legislative authority under RCW 84.40.038, after sending notification of the discovery of the omitted property or value.

(C) Example 1. In April 2017, an assessor discovers property that had been omitted from the assessment roll since 2012. The assessor adds the omitted property to the 2014, 2015, 2016, and 2017 assessment rolls. The assessor then sends notification to the taxpayer regarding the discovery of the omitted property on May 14, 2017. If the taxpayer wants to appeal the addition of the omitted property to the assessment rolls, then the taxpayer must submit a request to reconvene the board, along with a copy of the assessor's notification of the omitted property. Any request by the taxpayer to reconvene the board with respect to the omitted property must be made no later than thirty calendar days after May 14, 2017, or up to sixty calendar days if a longer time period to appeal was adopted by the county legislative authority under RCW 84.40.038.

The board cannot "reconvene" for the 2017 assessment year because the assessor's discovery of the omitted property in April 2017 occurred prior to the assessor certifying the assessment roll to the board before its regularly convened session began. Therefore, if the taxpayer chooses to appeal their value for the 2017 assessment year, they must submit a timely filed appeal as described in WAC 458-14-056.

(v) A taxpayer or assessor submits a request to the board to reconvene regarding an intervening assessment year following a board decision. A taxpayer or assessor submits a request to reconvene the board to review an intervening assessment year or years after receiving a written decision by the board which revalued the property, and provides a copy of the written decision and documentation demonstrating the assessed value did not change from the prior assessment year. The request must demonstrate that:

(A) The same property was valued by the assessor in at least one intervening assessment year, between the filing of the appeal and the issuance of the board's written decision;

(B) The assessed value of the property under appeal did not change during the intervening assessment year or years;

(C) No appeal was filed regarding the same property during the intervening assessment year or years when the assessed value did not change; and

(D) The request to reconvene the board for the intervening assessment year or years is filed with the board no later than thirty calendar days after the board's decision is issued.

(E) Example 2. A taxpayer has an appeal pending before the board appealing their 2016 assessed value of \$75,000. Before the appeal is heard, the assessor certifies the 2017 assessment roll on June 30, 2017. The taxpayer's 2017 assessed value for their property did not change from the 2016 assessed value, and the taxpayer did not file an appeal with the board for the 2017 assessment year before the appeal deadline. The board hearing for the 2016 assessed value was held in October 2017 and the board issued an order overruling the assessor's 2016 assessed value. The taxpayer or assessor can then file a request

to reconvene the board for the 2017 assessment year within thirty calendar days of the issuance of the board's 2016 assessment year board order.

(b) A request by a taxpayer or assessor to reconvene the board for the reasons described in (a)(i) through (iii) of this subsection must be filed by April 30 of the year immediately following the assessment year in question.

(c) In making its decision on whether a condition is met to reconvene under its own authority, the board considers the request and documents provided with the request, and any supplements provided by the requestor prior to the board's decision. When a board decides to grant or deny a reconvene under its own authority for any of the reasons described in this subsection, it must notify both the taxpayer and assessor of its decision in writing.

(6) When can the department order a board to reconvene?

(a) The department on its own initiative or in response to a request may require any board to reconvene at any time for the purpose of:

(i) Increasing or decreasing the valuation of any taxable property;

(ii) Adding any property to the assessment roll;

(iii) Performing any order or requirement made by the department;

or

(iv) Performing or completing any duty, such as equalization, or taking any action the board might lawfully have performed or taken at any of its previous meetings, or for any other purpose allowed by law. RCW 84.08.060.

(b) In making a determination on whether to reconvene in response to a request, the department considers the request and documents provided with the request, and any supplemental documents provided by the taxpayer or assessor prior to the department's decision.

(c) The department will require a board to reconvene if there is a prima facie showing from the requestor that at least one of the following conditions have been met:

(i) Upon request by an assessor when the assessor provides evidence of actual fraud on the part of the taxpayer;

(ii) Upon request by a taxpayer when the taxpayer provides evidence of actual fraud on the part of the assessor; or

(iii) Upon request by a taxpayer or assessor when the requestor provides evidence that the property is overvalued by at least double (one hundred percent), of the true and fair market value. Evidence of at least one hundred percent overvaluation of the true and fair market value of a taxpayer's property must be demonstrated by:

(A) Market value determinations as contained in orders from county boards of equalization or the state board of tax appeals where the order reduced the value by at least one hundred percent;

(B) Stipulated market value agreements between the taxpayer and assessor where the stipulated agreement reduced the value by at least one hundred percent; or

(C) Market-based evidence such as arm's length transactions with a market value appraisal of the subject property, or written documentation regarding zoning changes or mitigation costs for the subject property. A market value appraisal of real property is determined by the use of one or more of the following acceptable approaches to value: Sales comparison approach, cost approach, and/or income approach.

(iv) For purposes of determining whether the conditions of (c)(iii) of this subsection have been met, the following are examples

of information not considered evidence of one hundred percent overvaluation of the true and fair market value of the taxpayer's property:

(A) A comparison of assessed values from a prior or subsequent assessment year to another assessment year of the taxpayer's property;

(B) A comparison of assessed values of the taxpayer's property and a neighboring property;

(C) The listing price of a similar property for sale;

(D) Estimates of value from online real estate web sites; and

(E) Board orders or stipulated market value agreements reducing the value by less than one hundred percent.

(v) Example 3. Taxpayer submits a reconvening request because he believes his home is overvalued by at least one hundred percent of the true and fair market value for the 2015 and 2016 assessment years. To demonstrate overvaluation, he provides a comparison of his 2015 and 2016 assessed values to his current 2017 assessed value. Under (c)(iv)(A) of this subsection, the department must deny Taxpayer's reconvening request because the comparison of assessed values of a property from a prior or subsequent assessment year is not considered evidence of a property's true and fair market value. Instead, Taxpayer must submit evidence of the true and fair market value of the property, such as market value appraisals as of the assessment dates at issue (January 1, 2015, and January 1, 2016), before the department can order the board to reconvene.

(vi) Example 4. A property owned by Taxpayer had a 2015 assessed value of \$31,000,000 and a 2016 assessed value of \$22,000,000. Taxpayer timely appealed the 2016 assessed value to the board and the board reduced the assessed value from \$22,000,000 to \$15,000,000. This board order demonstrates the assessor overvalued the property for the 2016 assessment year by forty-seven percent as described below:

<u>2016 Original assessed value:</u>	<u>\$22,000,000</u>
<u>2016 Assessed value on board order:</u>	<u>\$15,000,000</u>
<u>Difference in assessed value:</u>	<u>\$7,000,000</u>
<u>Overvaluation of property for the 2016 assessment year:</u>	
<u>47 percent ($\\$7,000,000/\\$15,000,000 = 0.47 (100) = 47\%$)</u>	

Taxpayer then submits a request to reconvene for the 2015 assessment year stating that the property was overvalued by at least one hundred percent. To demonstrate proof of one hundred percent overvaluation for the 2015 assessment year, Taxpayer provides a comparison of the board order reducing the 2016 assessed value to \$15,000,000 (from \$22,000,000) with the 2015 assessed value of \$31,000,000, arguing that the difference between a prior or subsequent year's assessed value can be used to demonstrate a one hundred seven percent overvaluation. However, the department must deny Taxpayer's request for two reasons. First, the assessed value of a property from a prior or subsequent assessment year is not considered evidence of a property's true and fair market value. Second, the board order for the 2016 assessment year only demonstrates the assessor overvalued the property by forty-seven percent, not one hundred percent.

To demonstrate one hundred percent overvaluation for the 2015 assessment year, Taxpayer must submit evidence of the market value of the property as of January 1, 2015, (the 2015 assessment date) either with the request or prior to the department's decision.

(vii) Example 5. Taxpayer appeals her 2016 assessed value to the board and the board reduces the value from \$350,000 to \$150,000. The board order demonstrates the assessor overvalued the property for the

Under no circumstances is this proposed rule to be used to determine tax liability and/or exemptions.

2016 assessment year by one hundred thirty-three percent as described below:

<u>2016 Original assessed value:</u>	<u>\$350,000</u>
<u>2016 Assessed value on board order:</u>	<u>\$150,000</u>
<u>Difference in assessed value:</u>	<u>\$200,000</u>
<u>Overvaluation of property for the 2016 assessment year:</u>	
<u>133 percent (\$200,000/\$150,000 = 1.33 (100) = 133%)</u>	

Taxpayer then submits a reconvening request to appeal the 2015 assessment year valuation of \$335,000 because she believes the assessor overvalued her property by at least one hundred percent.

Under (c)(iii)(A) of this subsection, the department must grant Taxpayer's request to reconvene the board for the 2015 assessment year based on the 2016 assessment year board order because the order demonstrates that the assessor overvalued her property by at least double (one hundred percent) for the 2016 assessment year.

(viii) Example 6. Taxpayer submits a reconvening request because he believes the assessor's valuation of \$225,000 for his property is overvalued by at least one hundred percent of the true and fair market value for the 2016 assessment year. To demonstrate overvaluation, he provides a market appraisal of the property with a valuation date of March 3, 2016, indicating the property's true and fair market value is \$110,000.

The valuation date of the market appraisal, March 3, 2016, is approximately two months after the assessment date, January 1, 2016, in question. Additionally, a comparison of the 2016 market appraisal value of \$110,000 and the 2016 assessed value of \$225,000 shows an overvaluation of one hundred five percent as described below:

<u>2016 Original assessed value:</u>	<u>\$225,000</u>
<u>Value according to market appraisal dated March 3, 2016:</u>	<u>\$110,000</u>
<u>Difference between assessed value and market appraisal value:</u>	<u>\$115,000</u>
<u>Overvaluation of property for the 2016 assessment year:</u>	
<u>105 percent (\$115,000/\$110,000 = 1.05 (100) = 105%)</u>	

Therefore, under (c)(iii)(C) of this subsection, the department must approve the request and reconvene the board to hear the taxpayer's appeal for the 2016 assessment year.

(7) How does a taxpayer or assessor request an approval to reconvene?

(a) All reconvening requests from a taxpayer or assessor must be submitted to the board in the county the property is located and contain the following information:

- (i) The assessment year(s) that is the subject of the request;
- (ii) The specific circumstances under subsection (5) or (6) of this rule upon which the request is based; and
- (iii) If the taxpayer is the party requesting the reconvening, state that he or she is the owner or duly authorized agent, personal representative or guardian of the property, or is a lessee responsible for the payment of the property taxes.

(b) If a request to reconvene is due to any of the circumstances listed in subsection (6) of this rule, the board must forward all reconvening requests and relevant documentation supporting the request to the department.

(8) Can the three-year limitation on reconvening a board be exceeded?

(a) No board can reconvene later than three years after the adjournment date of its regularly convened session, except in the case of omitted property or value, as noted in subsection (5)(a)(iv) of this rule.

(b) Example 7. An assessor discovers omitted property in December 2017 that was omitted since 2012. The board adjourned its regularly convened session for the 2017 assessment year in August 2017 and adjourned its regularly convened session for the 2014 assessment year in August 2014. Under these circumstances, the board may only reconvene to hear an appeal for assessment years 2014, 2015, 2016, and 2017. Although it has been more than three years since the adjournment of the board's 2014 regularly convened session (August 2014), it has not been more than three years prior to the year of discovery (2017) of the omitted property. RCW 84.40.085.

(9) Calculating the three-year limitation. Under subsections (5) and (6) of this rule, boards may reconvene under their own authority or by the authority from the department, within three years after the adjournment date of their regularly convened session. Therefore, the three-year limitation is determined by the "date of adjournment" of the board's regularly convened session.

(a) Example 8. The assessor certifies the 2016 assessment roll to the board on June 30, 2016, and the board begins its regularly convened session on July 15, 2016, and meets for twenty-eight days. Based on these facts, the board's "date of adjournment" will be August 11, 2016. Therefore, the allowable time period to submit a request to reconvene for the 2016 assessment year will be from August 12, 2016, through August 11, 2019.

(b) Example 9. The assessor certifies the 2018 assessment roll to the board on August 10, 2018, and the board begins its regularly convened session on August 24, 2018, and meets for twenty-one days. Based on these facts, the board's "date of adjournment" will be September 13, 2018. Therefore, the allowable time period to submit a request to reconvene for the 2018 assessment year will be from September 14, 2018, through September 13, 2021.

(10) Denial of a reconvening request.

(a) An assessor or property owner feeling aggrieved by the denial of a reconvening request issued by the board may file an appeal with the state board of tax appeals in accordance with WAC 458-14-170.

(b) An assessor or property owner feeling aggrieved by the denial of a reconvening request issued by the department may appeal by filing with the state board of tax appeals, a notice of appeal within thirty days after the department has mailed its decision.