Taxpayer's Claim for Reduction of Assessments Resulting from Destroyed Real or Personal Property or Loss of Value in a Declared Disaster Area

Chapter 84.70 RCW

This claim for reduction of assessments and for abatement of taxes must be filed with the county assessor within three years after the date of destruction or loss of value.

Contact your local county assessor's office if you have questions or need help filing this form.

This is to notify you that I am claiming relief under the provision of Chapter 84.70 RCW and petition for adjustment in the applicable assessment and for the applicable abatement of taxes.

Taxpayer (please print) _____ Phone Number _____

Mailing Address _____ Property Address (if different from mailing address) _____

City, State, Zip Code _____

Parcel No: (From tax statement) _____

Legal description: _____

☐ Real Property ☐ Personal Property
☐ Mobile Home ☐ Commercial

Description of property destroyed: _____

Date of destruction: _____

Describe in what manner the property was destroyed (e.g. fire damage, flood damage, wind damage, snow damage, property owner tore down structure, etc.)

_____

I declare under the penalties of perjury provided by the laws of the State of Washington that the foregoing statements are true and correct.

Date & Place (City/Town) Signed _____ Taxpayer Signature _____

Assessor's Use Only

Claim: ☐ Qualifies for destroyed property and abatement

Date filed with Assessor _____

☐ Qualifies for destroyed property only

☐ Does not qualify because: _____

Assessor's Determination of New Assessed Value for Destroyed Property

Date of Destruction:

1. Assessed value of property prior to destruction ..... $ _____
2. True and fair value of remaining property..... $ _____
3. Total amount of reduction in value **(line 1 - line 2)** ..... $ _____
4. The assessed value for the year of destruction **(same as line 2)** ..... $ _____

I hereby certify my determination of the assessed value for the assessment year is as shown on line 4. The assessment year is the year in which the destruction occurred. (For multiple assessment years, use separate pages.)

_____ Date

_____ Assessor

_____ Date Sent To Taxpayer

Notice To Taxpayer

If you disagree with the assessor's determination, you must appeal the amount of reduction to the county board of equalization within 30 days of notification or by July 1 of the year of reduction, whichever is later.

The following calculations may not produce the correct amount of taxes to be refunded or abated if the subject property qualifies for an exemption or is classified as current use. The amount of tax owing prior to the destruction must be determined and then compared to the actual tax paid to determine the amount of abatement or refund.

Treasurer's Calculation for Amount of Taxes to be Abated or Refunded in Year of Destruction

(Does Not Apply To Property Damaged or Destroyed Voluntarily)

5. Total amount of reduction in value **(line 3)**..... $ _____
6. Rate of levy (per $1,000 of assessed value) in year destruction occurred ..... $ _____
7. Amount of taxes on destroyed value **(line 5 x line 6/1,000)** ..... $ _____
8. The daily rate of taxes on destroyed value **(line 7 ÷ 366 days) =** ..... $ _____
9. Number of days remaining in the year after destruction ..... _____
10. Amount of abatement or refund - **if taxes have been paid * (line 8 x line 9)** $ _____

* If taxes have already been paid in the year of destruction, please attach REV 64 0001, *Petition for Property Tax Refund*, to this claim.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

What property is eligible for a reduction of value?

Any real or personal property that has been placed upon the assessment roll as of January 1 of the assessment year in which the property was destroyed, in whole or in part, **or** is in an area that has been declared a disaster area by the governor or the county legislative authority and has been reduced in value by more than 20 percent may be eligible.

Abatement of taxes

Taxes levied for collection in the year assessed value has been reduced shall be abated in whole or in part. The amount of abatement shall be determined by calculating the taxes on the amount deducted from the assessed value for the number of days that remained in the calendar year after the date of destruction or reduction in value of the property. If taxes abated have already been paid, the amount paid shall be refunded. Abatement of taxes in the year of destruction does not apply to property damaged or destroyed voluntarily.

Who may apply?

The assessor may take action on his/her own authority or the taxpayer must file a claim. No relief will be given to any person who is convicted of arson with regard to the property for which relief is sought.

When must I apply for a reduction?

An application must be filed within three years of the date of destruction or reduction in value.

How do I apply?

Forms should be obtained from and filed with the county assessor. Department of Revenue form REV 64 0001, *Petition for Property Tax Refund*, must be included with this claim if the taxpayer is eligible for a refund of taxes already paid.

Duty of County Assessor and Treasurer

The county assessor shall calculate the new assessed value and the amount of reduction for abatement of taxes and notify the taxpayer of his/her determination. The county treasurer shall calculate the amount of abatement and/or the refund of taxes, and notify the taxpayer of his/her determination.

If I disagree with the assessor's determination, may I appeal?

If the taxpayer disagrees with the determination made by the county assessor, he/she may appeal the amount of reduction to the county board of equalization within thirty (30) days of notification from the assessor or July 1 of the year of reduction, whichever is later.

What happens if I replace the destroyed property?

If destroyed property is replaced prior to the valuation date of July 31 as contained in RCW 36.21.080(1) or RCW 36.21.090, the taxable value for that assessment year shall not exceed the value as of the appropriate valuation date.