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 _____ 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 USE ONLY

ASSESSOR USE ONLY

TREASURER USE ONLY

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.