

# 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

You must file this claim for reduction of assessments and for abatement of taxes with the county assessor within three years after the date of destruction or loss of value.

If you are applying for a destroyed property reduction of assessment and were impacted by a declared natural disaster on or after Aug. 31, 2020, please contact your county assessor to find out if you also qualify for a three year exemption on new construction, which is available until June 30, 2026.

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

Please click [here](#) for frequently asked questions.

**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 name:

Phone number:

Mailing address:

City:

State:

Zip:

Property address (if different than mailing address):

City:

State:

Zip:

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 the 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.

Taxpayer Signature:

Date & Place (City/Town) Signed:

To ask about the availability of this publication in an alternate format for the visually impaired, please call 360-705-6705. Teletype (TTY) users may use the WA Relay Service by calling 711.

## Assessor's use only



- Claim:      Qualifies for destroyed property and abatement  
                 Qualifies for destroyed property only  
                 Qualifies for both destroyed property and new construction exemption  
                 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 <b>(line 1 - line 2)</b>            | \$ |
| 4. The assessed value for the year of destruction <b>(same as line 2)</b> | \$ |

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.)

Assessor:

Date signed: \_\_\_\_\_ 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 (or 60 days, in some counties) of notification from the assessor, or by July 1 of the year the reduction is made, whichever is later.

**If the subject property qualifies for an exemption or is classified as current use, the following calculations may not produce the correct amount of taxes to be refunded or abated. 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 <b>(line 3)</b>                                  | \$ |
| 6. Rate of levy (per \$1,000 of assessed value) in year destruction occurred           | \$ |
| 7. Amount of taxes on destroyed value <b>(line 5 x line 6/1,000)</b>                   | \$ |
| 8. The daily rate of taxes on destroyed value <b>(line 7 /365 days)</b>                | \$ |
| 9. Number of days remaining in the year after destruction                              | \$ |
| 10. Amount of abatement or refund - <b>if taxes have been paid * (line 8 x line 9)</b> | \$ |