

**TAXPAYER'S CLAIM FOR REDUCTION OF ASSESSMENTS DUE
TO DESTROYED REAL OR PERSONAL PROPERTY OR LOSS OF
VALUE IN A DECLARED DISASTER AREA
Chapter 84.70 RCW**

NOTICE: This claim for reduction of assessments shall be filed with the county assessor within three years after the date of destruction or loss of value.

This is to notify you that I hereby claim relief under the provision of Chapter 84.70 RCW petition for adjustment in the applicable assessment or tax roll.

Taxpayer	Phone Number
Mailing Address	Property Address
City, State, Zip Code	Parcel Number: _____

Real Property	Personal Property	Fruit Trees/Crop
Mobile Home	Commercial	Current Use

Description of Property Destroyed: _____
Acres/Variety of Crop Destroyed: _____

Date of Destruction: ____ / ____ / ____ Cause _____

If crops were destroyed, what is being replanted and when: _____

PLEASE ATTACH A MAP OR DRAWING OF THE LOCATION OF DESTROYED PROPERTY IN RELATION TO THE PARCEL ALONG WITH DOCUMENTATION VERIFYING THE DATE OF DESTRUCTION. (EXAMPLE...FIRE REPORT, BURN PERMIT, DUMP RECEIPTS, OR BILL FROM COMPANY OR PERSONS WHO HAULED DEBRIS AWAY.)

Date Signed	Taxpayer Signature
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ASSESSOR'S USE ONLY

Claim: Qualifies Date Filed with Assessor ____ / ____ / ____.

Does not qualify, because _____

INFORMATION AND INSTRUCTIONS FOR APPLICATIONS FOR REDUCTION OF ASSESSMENTS DUE TO DESTRUCTION OF PROPERTY OR LOSS OF VALUE IN A DECLARED DISASTER AREA

Who May Apply

Any owner or contract purchaser whose real or personal property which has been placed upon the assessment roll as of January 1 of that year and which is destroyed, in whole or in part, or in an area that has been declared a disaster area by the governor and has been reduced in value by more than 20 percent may apply.

Property Subject To Reduction

Any real or personal property which is destroyed or value reduced by disaster, in whole or in part, and which is presently carried on the assessment roll as taxable may qualify for an adjustment of current assessed value. No relief shall be given to any person who is convicted of arson with regard to the property for which relief is sought.

Application Period

If an application is filed, it must be within three years of the date of destruction or reduction in value.

Where to Apply

Forms should be obtained from and filed with the county assessor.

Duty of County Assessor

The county assessor shall calculate the amount of reduction, if any; the taxpayer may be entitled to and shall notify the taxpayer of his/her determination.

Taxpayer May Calculate Relief

If the taxpayer disagrees with the determination made by the county assessor, he/she may, within thirty (60) days after receiving a copy of the assessor's determination, compute and submit his/her own determination, together with a request for a hearing to the County Board Of Equalization.

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

Abatement of taxes

Beginning in 2005, the law involving the abatement of current year taxes has changed. If the destruction occurred in the tax years 2002 through 2004 an abatement of taxes shall be made under the previous law. The amount of abatement shall be determined by calculating the taxes on the amount of 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. The tax relief provided for in this section for the tax year in which the damage or destruction occurred does not apply to property damaged or destroyed voluntarily.