

Destruct #: \_\_\_\_\_

**CLAIM FOR REDUCTION OF ASSESSMENT  
DUE TO DESTROYED REAL OR PERSONAL PROPERTY  
OR LOSS OF VALUE IN A DECLARED DISASTER AREA – RCW Chapter 84.70**

**NOTICE TO TAXPAYER:** File this claim with the King County Department of Assessments, 201 S. Jackson St., KSC-AS-708, Seattle, WA 98104, within three years after the date of destruction or loss of value. Please call 206-263-2332 or 296-7300 with any questions regarding this form. To inquire about the availability of this form in an alternate format, please call 1-800-833-6388. You may also download this form and find additional information at <http://www.kingcounty.gov/Assessor/Forms.aspx#IfPropertyIsDestroyed>

Taxpayer Name:	Property Tax Account Number:
Mailing Address:	Property Address:
City, State, Zip:	City, State, Zip:
Mo/Day/Year of Destruction:	Daytime Phone Number:
Description of Destroyed Property:	
Loss occurring as a result of: <input type="checkbox"/> Fire* <input type="checkbox"/> Natural disaster* <i>*Documentation required</i> <input type="checkbox"/> New Construction <input type="checkbox"/> Other: _____	
Anticipated repair start and completion: _____ <input type="checkbox"/> Unknown at this time.	
Permit issued by: _____	
Date Signed:	Taxpayer's Signature or <input type="checkbox"/> by Assessor

***THIS BOX FOR ASSESSOR'S USE ONLY***

<input type="checkbox"/> Claim qualifies for current year tax abatement (voluntary destruction does not qualify for current year tax relief).	
<input type="checkbox"/> Claim qualifies for _____ (voluntary demolition if prior to 7/31 of open roll)	
<input type="checkbox"/> Claim qualifies but does not provide additional tax relief, frozen senior value is lower than appraised value	
<input type="checkbox"/> Does not qualify because	
<input type="checkbox"/> Access denied, no documentation submitted	<input type="checkbox"/> BoE addressed issues
<input type="checkbox"/> Repaired prior to 7/31	<input type="checkbox"/> Neglect/deferred maintenance
<input type="checkbox"/> Never valued	<input type="checkbox"/> HI Exemption
<input type="checkbox"/> Minimal damage, no effect on market	<input type="checkbox"/> Voluntary demolition after 7/31
<input type="checkbox"/> Tax exempt	<input type="checkbox"/> Taxpayer withdrawal
<input type="checkbox"/> Value corrected via TRC	<input type="checkbox"/> Value in land, not imp.
<input type="checkbox"/> Other/Comments _____	

APPRAISER'S DETERMINATION OF REDUCTION IN VALUE		Land	Improvements
1. Assessed value of property prior to destruction: Calendar year: _____ TRC for: _____			
2. Full market value of remaining property:			
3. Total amount of loss:			
I hereby certify my determination is in accordance with RCW 84.70. Signed Deputy Assessor: _____			
Appraiser ID: _____	Date: _____	Approved: <input type="checkbox"/> Senior Appraiser <input type="checkbox"/> Admin.	Initials: _____

**If you disagree with the appraiser's determination**, you will have the opportunity to appeal by contacting the King County Board of Equalization, 516 3rd Avenue, Room 1222, Seattle, WA 98104-2306 within sixty (60) days of the mailing date of the notice sent to you.

**INFORMATION AND INSTRUCTIONS FOR APPLICATION FOR REDUCTION OF ASSESSMENTS  
AND THE ABATEMENT OF TAXES RESULTING FROM DESTRUCTION OF  
PROPERTY OR LOSS OF VALUE IN A DECLARED DISASTER AREA**

**Property Subject to Reduction and Who May Apply**

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 and has been reduced in value by more than twenty (20) percent, may apply. Either the Assessor may take action on his/her own authority or the taxpayer may file a claim. No relief shall be given to any person who is convicted of arson with regard to the property for which relief is sought.

**Property Subject to Abatement of Taxes**

Beginning in 2005, the abatement of current year taxes no longer applies to property damaged or destroyed voluntarily. However, if the destruction occurred in 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 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.

**Application Period**

An application must be filed within three years of the date of destruction or reduction in value. For property eligible for abatement for tax years 2002 through 2004, the property must be destroyed in whole or in part, or be within an area **declared a federal disaster** and reduced in value by more than 20 percent. Abatement of taxes levied for collection in 2005 and thereafter does not apply to property destroyed voluntarily.

**Where to Apply**

Forms should be obtained from and filed with the County Assessor.

**Duty of County Assessor and Treasurer**

The County Assessor shall calculate the new assessed value and the amount of reduction for the 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.

**Taxpayer May Appeal Amount of Reduction**

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 sixty (60) days of notification from the Assessor or July 1<sup>st</sup> of the year of reduction, whichever is later.

**Replacement of Destroyed Property**

If destroyed property is replaced prior to the valuation date of July 31<sup>st</sup> 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.

**Supporting Documentation**

In cases where a fire, natural disaster or vandalism has occurred, supporting documentation is required which identifies the property and the date of occurrence, such as fire department reports **and** insurance adjuster estimates. Voluntary demolition prior to January 1, 2005 must be documented with building department official sign off and/or disposal company receipts with completion dates.