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 by e mail at HomeImp.DestProp@kingcounty.gov, or mail to 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 or email HomeImp.DestProp@kingcounty.gov 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

Taxpayer Name:	Property Tax Account Number:
Mailing Address	Property Address:
City, State, Zip:	City, State, Zip:
E-Mail:	Daytime Phone Number

Date of destruction and description of property destroyed:

Loss occurring as a result of: ☐ Fire* ☐ Natural Disaster* (*Documentation Required) ☐ New Construction
☐ Other:_____

Anticipated repair start and completion_____ ☐ Unknown at this time
Permit issued by: _____

Date Signed Taxpayer's Signature or ☐ by Assessor

THIS BOX FOR ASSESSOR'S USE ONLY

☐ Claim qualifies for current year tax abatement (voluntary destruction does not qualify for current year tax relief)

☐ Claim qualifies for voluntary demolition (voluntary demolition if prior to 7/31)

☐ Claim qualifies but does not provide additional tax relief, frozen senior value is lower than appraised value

☐ Does not qualify because

☐ Access denied, no documentation submitted	☐ BoE addressed issues
☐ Repaired prior to 7/31	☐ Neglect/deferred maintenance
☐ Never valued	☐ HI Exemption
☐ Minimal damage, no effect on market	☐ Taxpayer withdrawal
☐ Tax exempt	☐ Value in land not imp
☐ Value Corrected via TRC	
☐ 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: ☐ Senior Appraiser ☐ Admin
Initials

If you disagree with the appraiser's determination, you will have the opportunity to appeal the value reduction 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. https://kingcounty.gov/en/independents/governance-and-leadership/government-oversight/board-appeals-equalization

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 1st 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 st 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 photographs, 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.