PIERCE COUNTY ASSESSOR-TREASURER
RESIDENTIAL OR COMMERCIAL REAL PROPERTY
TAXPAYER'S CLAIM FOR REDUCTION OF ASSESSMENTS
RESULTING FROM DESTROYED PROPERTY OR FROM LOSS OF VALUE IN A DECLARED DISASTER AREA
Chapter 84.70 RCW

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

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

Taxpayer/Contact Person _____ Daytime Phone _____

Mailing Address _____ Email _____

Property Address _____

Parcel #: _____ ☐ Residential Property ☐ Commercial Property

Description of property destroyed: (Attach photos of damage and estimate of repair costs if available, from insurance company or contractor)

_____

_____

Voluntary Damage or Destruction to Taxable Real or Personal Property Does Not Qualify for Adjustment, Abatement or Refund.

Will damaged/destroyed property be repaired/replaced? ☐ Yes ☐ No Projected Date of repair/replacement _____

Cause of destruction (i.e. fire, flood, demolition, etc.) _____ Date of destruction (Mo/Day/Yr) _____

Taxpayer's signature_____ **Date signed** _____

SECTION II **ASSESSOR'S USE ONLY** DP# _____

Claim ☐ Qualifies
☐ Does not qualify for the following reason:

Date filed with assessor _____

☐ Claim Not Filed w/in 3 Year Limit
☐ Improvements already removed from tax rolls
☐ Drug Labs
☐ Vandalism
☐ Access denied, no documentation submitted
☐ Tax exempt
☐ Destruction to land only
☐ Other/Comments_____

☐ Improvements were not being assessed
☐ Deferred Maintenance
☐ Infestation/Rot
☐ Minimal damage, no effect on market
☐ Destruction is not date specific
☐ Claim qualifies but does not provide additional tax relief, frozen senior value is lower than the appraised value

☐ Partial Demolition
☐ Condemnation
☐ Earth Settlement
☐ Voluntary destruction
☐ Home Improvement Exemption

Voluntary Damage or Destruction to Taxable Real or Personal Property Does Not Qualify for Adjustment, Abatement or Refund.

ASSESSOR'S DETERMINATION OF REDUCTION IN VALUE

1. True cash value of property prior to destruction **$**_____

2. True cash value of remaining property **$**_____

3. Total amount of loss of value **$**_____

4. Number of days remaining in year from date of destruction_____÷ 365 = _____

5. Amount of reduction (line 3 x line 4) **$**_____

I hereby certify my determination of the amount of reduction for the assessment year _____ is as shown on line 5.

Date_____ **Assessor**_____ **Date sent to taxpayer**_____

SECTION III **NOTICE TO TAXPAYER:** If you disagree with the amount of reduction noted in Section II, you may appeal the amount of reduction to the Pierce County Board of Equalization within sixty (60) days of notification from the Assessor-Treasurer or July 1 of the year of reduction, whichever is later. Pierce County Board of Equalization (253) 798-7415 www.piercecountywa.org/boe

Mail This Completed Form To: **Pierce County Assessor-Treasurer's Office**
2401 South 35th St, Room 142
Tacoma WA 98409
Please direct all questions regarding this form to (253) 798-7145.
www.piercecountywa.org/atr

Pierce County Assessor-Treasurer
2401 South 35th Street, Room 142
Tacoma, WA 98409
(253) 798-6111
www.piercecountywa.org/atr

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

(RCW 84.70.010)

WHO MAY APPLY

Any owner or contract purchaser whose real or personal property has been placed on the assessment roll that year and is destroyed, in whole or in part, *OR* is located in an area that has been declared a disaster by the governor and has been reduced in value by more than 20% may apply. If property is destroyed or reduced in value by a cause other than a declared disaster, the specific cause and date of destruction must be listed on claim form (i.e. fire mm/dd/yr, flood mm/dd/yr, earthquake mm/dd/yr, demolition mm/dd/yr, etc.)

Voluntary Damage or Destruction to Taxable Real or Personal Property Does Not Qualify for Adjustment, Abatement or Refund.
(Adjustments to Value Will be Made In The Following Year's Taxes)

PROPERTY SUBJECT TO REDUCTION

Any property which is destroyed or reduced in value due to a disaster as described in the paragraph above *may qualify* for a pro rata adjustment. As the reduction in value provided by this law is calculated on a pro rata basis, the cause of destruction or reduction in value must have resulted from a date-specific incident or event. 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

Claims must be filed within three years of destruction or reduction in value.

WHERE TO APPLY

Forms may be obtained from the Pierce County Assessor-Treasurer's Office, 2401 S 35th St, Tacoma, WA 98409; telephone (253) 798-6111 or on the web at www.piercecountywa.org/atr

DUTY OF COUNTY ASSESSOR

The county assessor shall calculate the amount of reduction in market value, if any, the taxpayer may be entitled to, and shall notify the taxpayer of the determination.

TAXPAYER RIGHT TO APPEAL ASSESSOR'S DETERMINATION

If the taxpayer disagrees with the amount of reduction determined by the county assessor, he/she may appeal the amount of reduction to the Pierce County Board of Equalization within sixty (60) days of notification from the Assessor-Treasurer or July 1 of the year of the reduction, whichever is later.

Pierce County Board of Equalization
(253) 798-7415
2401 South 35th St, Room 176
Tacoma WA 98409
www.piercecountywa.org/boe

REPLACING DESTROYED PROPERTY

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.