

# 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 \_\_\_\_\_

- |  |  |   |
|--|--|---|
| <input type="checkbox"/> Claim Not Filed w/in 3 Year Limit           | <input type="checkbox"/> Improvements were not being assessed  | <input type="checkbox"/> Partial Demolition         |
| <input type="checkbox"/> Improvements already removed from tax rolls | <input type="checkbox"/> Deferred Maintenance  | <input type="checkbox"/> Condemnation               |
| <input type="checkbox"/> Drug Labs                                   | <input type="checkbox"/> Infestation/Rot   | <input type="checkbox"/> Earth Settlement           |
| <input type="checkbox"/> Vandalism                                   | <input type="checkbox"/> Minimal damage, no effect on market   | <input type="checkbox"/> Voluntary destruction      |
| <input type="checkbox"/> Access denied, no documentation submitted   | <input type="checkbox"/> Destruction is not date specific  | <input type="checkbox"/> Home Improvement Exemption |
| <input type="checkbox"/> Tax exempt                                  | <input type="checkbox"/> Claim qualifies but does not provide additional tax relief, frozen senior value is lower than the appraised value |   |
| <input type="checkbox"/> Destruction to land only                    |  |   |
| <input type="checkbox"/> Other/Comments _____                        |  |   |

**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](http://www.piercecountywa.org/boe)

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



Pierce County Assessor-Treasurer  
2401 South 35th Street, Room 142  
Tacoma, WA 98409  
(253) 798-6111  
[www.piercecountywa.org/atr](http://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 35<sup>th</sup> St, Tacoma, WA 98409; telephone (253) 798-6111 or on the web at [www.piercecountywa.org/atr](http://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 35<sup>th</sup> St, Room 176  
Tacoma WA 98409  
[www.piercecountywa.org/boe](http://www.piercecountywa.org/boe)

**REPLACING 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 year shall not exceed the value as of the appropriate valuation date.