

**Taxpayer's Claim for Reduction of Assessments
Resulting from 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 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. When completed, please return this form to SPOKANE COUNTY ASSESSOR; C/O APPRAISAL SUPPORT; 1116 W BROADWAY AVE; SPOKANE, WA 99260-0010*

This is to notify you that I am claiming relief under the provision of Chapter 84.70 RCW and petition for adjustment on the applicable assessment or abatement of taxes.

Taxpayer (please print)

Daytime Phone Number

Mailing Address

Property Address (if different from mailing address)

City, State, Zip Code

Real Property Personal Property

Parcel Number (from tax statement): _____

Mobile Home Commercial

Legal Description of property (not required if parcel number is provided): _____

Loss occurring as a result of:

Fire

Natural Disaster

Other: _____

Date of Destruction: _____

Will damaged/destroyed property be repaired/replaced?

Yes No

Projected date of repair/replacement _____

I declare under the penalties of perjury provided by the laws of the State of Washington that the foregoing statements are true and correct.

Taxpayer's Signature

Date Signed

Voluntary Damage or Destruction to Taxable Real or Personal Property Does Not Qualify for Abatement or Refund of Taxes

ASSESSOR'S USE ONLY

Claim: Qualifies for Destroyed Property and Abatement
 Qualifies for Destroyed Property Only
 Does not qualify because: _____

Date: _____ Appraiser: _____

Assessor's Determination of New Assessed Value for Destroyed Property

Date of Destruction: _____

- 1. Assessed value of property prior to destruction _____
- 2. True and fair value of remaining property _____
- 3. Total amount of reduction in value (line 1 – line 2) _____
- 4. The assessed value for the year of destruction (same as line 2) _____

I hereby certify my determination of the assessed value for the assessment year _____ is as shown on line 4.

Date: _____

Appraiser: _____

Date sent to taxpayer: _____

**Treasurer's Calculation for Amount of Taxes to be Abated or Refunded
In the Year of Destruction**

Assessor Calculation for _____ Tax Year

- 1. Assessed value of property prior to destruction _____
- 2. True and fair value of remaining property _____
- 3. Total amount of reduction in value (line 1 – line 2) _____
- 4. The assessed value for the year of destruction (same as line 2) _____

- 5. Total amount of reduction in value (line 3) _____
- 6. Rate of levy in year of destruction _____
- 7. Amount of taxes on destroyed value (line 5 x line 6) _____
- 8. The daily rate of taxes on destroyed value (line 7 ÷ 365 days) = _____
- 9. Number of days remaining in the year after destruction _____
- 10. Amount of abatement or refund. (If taxes have been paid (line 8 x line 9) _____

Notice to Taxpayer

If you disagree with the assessor's determination, you may appeal the amount of reduction to the county Board of Equalization. You must appeal within 30 days of notification or by July 1 of the year of destruction, whichever is later.

Spokane County Board of Equalization
721 N Jefferson #201; Spokane, WA 99260
Phone: (509) 477-2250 Fax: (509) 477-2568
<http://www.spokanecounty.org/boardofequalization>

For tax assistance, visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.