

# DESTROYED PROPERTY CLAIM

TAXPAYER'S CLAIM FOR REDUCTION OF ASSESSMENTS AND THE ABATEMENT OF TAXES RESULTING FROM DESTROYED REAL OR PERSONAL PROPERTY, OR LOSS OF VALUE IN A DECLARED DISASTER AREA.

Chapter 84.70 RCW

## **A. ELIGIBILITY**

CLAIMS MUST BE FILED WITH THE COUNTY ASSESSOR WITHIN THREE (3) YEARS OF THE DATE OF DESTRUCTION OR LOSS OF VALUE.

## **B. REDUCTION OF ASSESSMENT**

THE AMOUNT OF REDUCTION WILL BE CALCULATED FROM A FIELD INSPECTION OF THE PROPERTY BY THE ASSESSOR'S OFFICE STAFF. THE ASSESSOR'S STAFF WILL CALCULATE THE NEW ASSESSED VALUE AND NOTIFY THE TAXPAYER OF THEIR DETERMINATION. REFER TO THE SECTION "ABATEMENT OF TAXES" ON THE REVERSE SIDE OF THIS PAGE FOR IMPORTANT ADDITIONAL INFORMATION ON QUALIFYING FOR TAX RELIEF.

## **C. COMPLETE AND RETURN THE FOLLOWING ITEMS:**

### **1. CLAIM FORM AND DOCUMENTATION**

READ THE INSTRUCTIONS FOR APPLICATION AND ADDITIONAL INFORMATION LOCATED ON THE REVERSE SIDE OF THIS PAGE. INFORMATION REGARDING ABANDONED MOBILE HOMES AND PARK MODEL TRAILERS IS LOCATED ON THE REVERSE SIDE OF THE CLAIM FORM.

COMPLETE ONLY THE UPPER PORTION OF THE CLAIM FORM WITH ALL THE INFORMATION REQUESTED. THE TAX ACCOUNT (PARCEL) NUMBER *MUST* BE PROVIDED. THIS NUMBER CAN BE FOUND ON YOUR PROPERTY TAX STATEMENT. LEGAL DESCRIPTION IS NOT REQUIRED.

THE DATE OF OCCURRENCE MUST BE ENTERED SO THE AMOUNT OF REDUCTION CAN BE CALCULATED. PLEASE ALSO PROVIDE THE FOLLOWING IF CHECKED:

- ATTACH DOCUMENTATION SUPPORTING THE DATE OF LOSS** such as a **FIRE INCIDENT REPORT** or **INSURANCE REPORT**.
- ATTACH DOCUMENTATION SUPPORTING THE DATE OF DEMOLITION** such as a **DUMP RECEIPT** FOR DISPOSAL OF REMAINS; or an **INVOICE** FROM THE COMPANY PROVIDING THE DEMOLITION OF STRUCTURE(S); and/or **CAMERA-DATED PHOTOS**.

PROVIDE YOUR MAILING ADDRESS AND TELEPHONE NUMBER.

TO ASSIST IN ESTIMATING VALUE LOSS FOR STRUCTURES THAT HAVE ALREADY BEEN REPAIRED, PROVIDE THE DATE OF RE-ENTRY (IF WITHIN THE SAME YEAR AS LOSS) AND ATTACH A COPY OF THE DESTRUCTION REPORT(S) AND CONTRACTOR ESTIMATE(S) OF REPAIRS.

### **2. TAX REFUND PETITION FORM**

COMPLETE ONLY THE "STATEMENT BY TAXPAYER" SECTION ON THE ENCLOSED *PETITION FOR PROPERTY TAX REFUND* FORM AND RETURN WITH YOUR COMPLETED CLAIM FORM. THE REMAINDER OF THE TAX REFUND FORM WILL BE COMPLETED BY THE TREASURER'S OFFICE IF IT IS DETERMINED THAT A TAX REFUND IS DUE.

**BOTH FORMS MUST BE COMPLETED AS DIRECTED, WITH REQUIRED DOCUMENTS ATTACHED, OR THEY WILL BE RETURNED TO YOU.**

### **3. MAIL THE CLAIM FORM, REFUND PETITION FORM AND ALL OTHER REQUIRED DOCUMENTATION TO:**

SNOHOMISH COUNTY ASSESSOR  
**DESTROYED PROPERTY CLAIMS**  
3000 ROCKEFELLER, M/S 510  
EVERETT, WA 98201

A SELF-ADDRESSED RETURN ENVELOPE IS PROVIDED IN THIS PACKET FOR YOUR CONVENIENCE.

## **D. PAYMENT OF TAXES**

YOU ARE ENCOURAGED TO PAY YOUR TAXES WHEN THEY BECOME DUE, EVEN IF YOU ARE EXPECTING AN ADJUSTMENT AS A RESULT OF THIS CLAIM, TO AVOID PENALTIES AND LATE FEES LEVIED BY THE TREASURER. REFER TO THE SECTION "DUTY OF COUNTY ASSESSOR AND TREASURER" ON THE REVERSE SIDE OF THIS PAGE FOR ADDITIONAL INFORMATION.

For questions concerning the tax relief program, the claim forms or the status of your claim, please call (425) 388-3038.

For all inquiries regarding Personal Property claims, please call (425) 388-3763.

Neglecting to complete forms as required and/or providing the requested documentation may delay processing of your claim and refund of overpaid taxes.

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

**WHO MAY APPLY?**

The Assessor may take action on his/her own authority or the taxpayer must file a claim. No relief will be given to any person who is convicted of arson with regard to the property for which relief is sought.

**WHAT PROPERTY IS ELIGIBLE FOR A REDUCTION OF VALUE?**

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 or the county legislative authority and has been reduced in value by more than 20 percent may be eligible.

**ABATEMENT OF TAXES IN YEAR OF LOSS** (HB 1502)

Taxes levied for collection in the year assessed value has been reduced shall be abated in whole or in part. 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 loss of value of the property. If taxes abated have already been paid, the amount paid shall be refunded. ***Abatement of taxes in the year of destruction does not apply to property damaged or destroyed voluntarily.***

**WHEN MUST I APPLY FOR A REDUCTION?**

An application must be filed within three years of the date of destruction or reduction in value.

**HOW DO I APPLY?**

Forms should be obtained from and filed with the county assessor. Department of Revenue form REV 64-0001 *Petition for Property Tax Refund* must be included with this claim, and must be completed as directed and submitted with the claim form.

**HOW LONG WILL IT TAKE TO PROCESS MY CLAIM?**

From the time the Assessor receives your claim and assigns a claim number, it can take up to three (3) months to completely process the claim. You will receive a letter of determination from the Assessor when your claim is completed.

**DUTY OF COUNTY ASSESSOR AND TREASURER**

The county assessor shall calculate the new assessed value and the amount of reduction for 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.

**IF I DISAGREE WITH THE ASSESSOR'S DETERMINATION, MAY I APPEAL?**

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 the postmarked date of notification from the assessor or July 1st of the year of reduction, whichever is later.

**WHAT HAPPENS IF I REPLACE THE 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 assessment year shall not exceed the value as of the appropriate valuation date.

To inquire about the availability of this form in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call (800) 451-7985.

For tax assistance, visit <http://dor.wa.gov> or call 360-570-5900.

**TAXPAYER'S CLAIM FOR REDUCTION OF ASSESSMENT 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 (3) years of the date of destruction or loss of value.**

I am claiming relief under the provision of Chapter 84.70 RCW and petitioning for adjustment in the applicable assessment and for the applicable abatement of taxes.

TAXPAYER: \_\_\_\_\_

PROPERTY ADDRESS: \_\_\_\_\_  
HOUSE NUMBER, STREET, CITY, ZIP

MAILING ADDRESS: \_\_\_\_\_  
(IF DIFFERENT) HOUSE NUMBER, STREET, CITY, ZIP

PHONE NO.: \_\_\_\_\_

PARCEL ID: \_\_\_\_\_  
FROM TAX STATEMENT / REVAL NOTICE

- REAL PROPERTY (includes **all** mobile/park model/ manufactured/modular homes)
- COMMERCIAL PROPERTY
- PERSONAL PROPERTY (Business Equipment, etc.)

EMAIL ADDRESS: \_\_\_\_\_

DESCRIPTION OF PROPERTY DESTROYED:  
HOUSE, MOBILE HOME (Yr & MODEL), LAND, OTHER \_\_\_\_\_

This claim for reduction of assessment qualifies under RCW 46.44.170 as an **abandoned mobile home or park model trailer**. (See reverse side of this page for more information)

Date of loss (mm/dd/yy): \_\_\_\_\_ Date of re-entry (mm/dd/yy): \_\_\_\_\_

- Reason for loss of value:  NATURAL CAUSES (fire, flood, etc.) \_\_\_\_\_
- DEMOLITION (voluntary teardown) \_\_\_\_\_

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

Today's Date: \_\_\_\_\_ Taxpayer Signature: \_\_\_\_\_

**\*\*\* ASSESSOR'S USE ONLY BELOW THIS LINE \*\*\***

- Claim Qualifies for a **Pro-Rated Adjustment of Tax** in year of loss (HB 1502) **CLAIM NO.**
- Claim Qualifies for **Destroyed Property Only** because: \_\_\_\_\_
- Claim **Does Not Qualify** for this tax relief program because: \_\_\_\_\_

Adjustments to:  Land  Improvements

**\*\* ADJUSTED TAX YEARS \*\***

PRO-RATED (ABATEMENT) TAX YEAR: \_\_\_\_\_

1. True and fair value prior to destruction: \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

2. True and fair value of remaining property : \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

3. Total amount of reduction in value (Lines 1a + 1b minus Lines 2a + 2b): \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

4. Number of remaining days in year from date of destruction \_\_\_\_\_ ÷ 365 = \_\_\_\_\_

Total amount of reduction (Line 3 x Line 4) . . . \$ \_\_\_\_\_ \$ \_\_\_\_\_ \$ \_\_\_\_\_

**I hereby certify my determination of the amount of reduction for the applicable tax years as shown above.**

DATE \_\_\_\_\_ ASSESSOR or AGENT \_\_\_\_\_ REVIEWED BY \_\_\_\_\_

RETURN THIS FORM TO THE ASSESSOR



**ADDITIONAL INFORMATION REGARDING ABANDONED**  
**MOBILE HOMES OR PARK MODEL TRAILERS**  
**RCW 46.44.170 SECTION 2(b)**

When a signed affidavit of destruction (Destroyed Property Claim) is filed with the county assessor and the mobile home or park model trailer is being moved to a disposal site by a landlord as defined in RCW 59.20.030 after the mobile home or park model trailer has been abandoned as defined in RCW 59.20.030, the mobile home or park model trailer will be removed from the tax rolls and, upon notification by the assessor, any outstanding taxes on the destroyed mobile home will be removed by the county treasurer.

**RCW 59.20.030 DEFINITION OF ABANDONED MOBILE HOME OR PARK MODEL TRAILER**

- (1) "Abandoned" as it relates to a mobile home, manufactured home, or park model owned by a tenant in a mobile home park, mobile home park cooperative, or mobile home park subdivision or tenancy in a mobile home lot means the tenant has defaulted in rent and by absence and by words or actions reasonably indicates the intention not to continue tenancy;
- (2) "Landlord" means the owner of a mobile home park and includes the agents of a landlord;
- (3) "Manufactured home" means a single-family dwelling built according to the United States department of housing and urban development manufactured home construction and safety standards act, which is a national preemptive building code. A manufactured home also: (a) Includes plumbing, heating, air conditioning, and electrical systems; (b) is built on a permanent chassis; and (c) can be transported in one or more sections with each section at least eight feet wide and forty feet long when transported, or when installed on the site is three hundred twenty square feet or greater;
- (4) "Mobile home" means a factory-built dwelling built prior to June 15, 1976, to standards other than the United States department of housing and urban development code, and acceptable under applicable state codes in effect at the time of construction or introduction of the home into the state. Mobile homes have not been built since the introduction of the United States department of housing and urban development manufactured home construction and safety act;
- (5) "Mobile home lot" means a portion of a mobile home park or manufactured housing community designated as the location of one mobile home, manufactured home, or park model and its accessory buildings, and intended for the exclusive use as a primary residence by the occupants of that mobile home, manufactured home, or park model;
- (6) "Mobile home park" or "manufactured housing community" means any real property which is rented or held out for rent to others for the placement of two or more mobile homes, manufactured homes, or park models for the primary purpose of production of income, except where such real property is rented or held out for rent for seasonal recreational purpose only and is not intended for year-round occupancy;
- (7) "Mobile home park cooperative" or "manufactured housing cooperative" means real property consisting of common areas and two or more lots held out for placement of mobile homes, manufactured homes, or park models in which both the individual lots and the common areas are owned by an association of shareholders which leases or otherwise extends the right to occupy individual lots to its own members;
- (8) "Mobile home park subdivision" or "manufactured housing subdivision" means real property, whether it is called a subdivision, condominium, or planned unit development, consisting of common areas and two or more lots held for placement of mobile homes, manufactured homes, or park models in which there is private ownership of the individual lots and common, undivided ownership of the common areas by owners of the individual lots;
- (9) "Park model" means a recreational vehicle intended for permanent or semi-permanent installation and is used as a primary residence;
- (10) "Recreational vehicle" means a travel trailer, motor home, truck camper, or camping trailer that is primarily designed and used as temporary living quarters, is either self-propelled or mounted on or drawn by another vehicle, is transient, is not occupied as a primary residence, and is not immobilized or permanently affixed to a mobile home lot;
- (11) "Tenant" means any person, except a transient, who rents a mobile home lot;
- (12) "Transient" means a person who rents a mobile home lot for a period of less than one month for purposes other than as a primary residence;
- (13) "Occupant" means any person, including a live-in care provider, other than a tenant, who occupies a mobile home, manufactured home, or park model and mobile home lot.

Reason for the refund claim:

Destroyed Property Claim No: \_\_\_\_\_

**STATEMENT BY TAXPAYER**

I hereby state that the contents of the foregoing petition are true and correct to the best of my knowledge and belief, and request that the said tax be refunded in conformity with this petition.

<b>Date</b>	<b>Signature of Taxpayer or Agent</b>	<b>(Title of Agent)</b>
<b>TAXPAYER or AGENT Complete This Section Only</b>	<b>Address</b>	_____
	<b>City, State, Zip</b>	_____

\* \* \* \* \* COUNTY USE ONLY BELOW THIS LINE \* \* \* \* \*

**DETERMINATION BY COUNTY ASSESSOR**

After due consideration of the facts contained in the taxpayer's signed petition, knowing them to be true and accurate, I have determined that the request for refund be:

- Approved** and the County Treasurer is authorized to make a refund.
- Denied** because the claim does not qualify under RCW 84.69.020 or RCW 84.60.050 for the following reason:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Date County Assessor or Agent

**CERTIFICATION BY COUNTY TREASURER**

After due consideration of the facts contained in the taxpayer's signed petition and the decision of the County Assessor, I have determined that the request for refund be:

- Approved** and I am refunding the following amount, \$ \_\_\_\_\_, plus applicable interest at the amount specified in RCW 84.69.100 from the date of collection of the portion refundable.
- Denied** because the claim does not qualify under RCW 84.69.020 or RCW 84.60.050 for the following reason:

\_\_\_\_\_  
\_\_\_\_\_

\_\_\_\_\_  
Date County Treasurer

FILE WITH THE COUNTY TREASURER

Claim No.: \_\_\_\_\_

**Claim for refund must be made within three years following payment of taxes.**

The petitioner, \_\_\_\_\_, under the provisions of RCW 84.69.020 or RCW 84.60.050 hereby petitions for a refund of taxes extended upon the tax rolls of Snohomish County for the year \_\_\_\_\_, with respect to the following described property:

TAX PARCEL NUMBER OF PROPERTY: \_\_\_\_\_

**\*Petitioner alleges the following to be facts:** The assessed value of said property made in the year \_\_\_\_\_, for taxes becoming due in the year \_\_\_\_\_, and the tax extended upon said total valuation were as follows:

	Assessed Value	Tax Code Area	Tax Rate	Tax
Real Property				
Personal Property				

	Date Due	Receipt No.	Amt. Paid
Entire Tax			
First Half			
Second Half			

\*If claim is for abated taxes under RCW 84.70.010, attach REV 64 0003, disregard this section, and complete the remainder of this form.

**Refund Is Hereby Claimed For The Following Reason:**

**A. Under the Provisions of RCW 84.69.020** (Check appropriate box(es))

- (1)  Paid more than once; or
- (2)  Paid as a result of manifest error in description; or
- (3)  Paid as a result of a clerical error in extending the tax rolls; or
- (4)  Paid as a result of other clerical errors in listing property; or
- (5)  Paid with respect to improvements which did not exist on assessment date; or
- (6)  Paid under levies or statutes adjudicated to be illegal or unconstitutional; or
- (7)  Paid as result of mistake, inadvertence, or lack of knowledge by any person exempted from paying real property taxes or a portion thereof pursuant to RCW 84.36.381 through 389; or
- (8)  Paid or overpaid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee or by any person paying the same or paid as a result of mistake, inadvertence, or lack of knowledge by either a public official or employee, or by any person paying the same with respect to real property in which the person paying the same has no legal interest; or
- (9)  Paid on the basis of an assessed or appraised valuation which was appealed to the county board of equalization and ordered reduced by the board; or
- (10)  Paid on the basis of an assessed or appraised valuation which was appealed to the state board of tax appeals and ordered reduced by the board: PROVIDED that the amount refunded under subsections (9) and (10) shall only be for the difference between the tax paid on the basis of the appealed valuation and the tax payable on the valuation adjusted in accordance with the board's order; or
- (11)  Paid as a state property tax levied upon county assessed property, the assessed value of which has been established by the state board of tax appeals for the year of such levy: PROVIDED, HOWEVER, that the amount refunded shall only be for the difference between the state property tax paid and the amount of state property tax which would, when added to all other property taxes within the one percent limitation of Article VII, section 2 (Amendment 59) of the state constitution, equal one percent of the assessed value established by the board; or
- (12)  Paid on the basis of an assessed valuation which was adjudicated to be unlawful or excessive: PROVIDED, that the amount refunded shall be for the difference between the amount of tax which was paid on the basis of the valuation adjudged unlawful or excessive and the amount of tax payable on the basis of the assessed valuation determined as a result of the proceeding.
- (13)  Paid on property acquired under RCW 84.60.050, and canceled under RCW 84.60.050(2).
- (14)  Paid on the basis of an assessed valuation that was reduced under RCW 84.48.065.
- (15)  Paid on the basis of an assessed valuation that was reduced under RCW 84.40.039.
- (16)  Abated under RCW 84.70.010.

**B. Under the Provisions of RCW 84.60.050**

Pro rata refund due on taxes previously paid on real property which was subsequently acquired by or placed under immediate possession and use of State of Washington, and county or any municipal corporation.

Said tax should be reduced from ..... \$ \_\_\_\_\_ to \$ \_\_\_\_\_

Refund should be made to taxpayer for ... \$ \_\_\_\_\_ plus interest, if applicable (RCW 84.69.100).