



OKANOGAN COUNTY ASSESSOR

Scott D. Furman

149 3rd North • P. O. Box 152 • Okanogan, Washington 98840-0152
509-422-7190 • Fax 509-422-7195

August 18, 2015

Dear Property Owner:

Enclosed you will find a destroyed property form.

Please fill out the highlighted areas and return to the County Assessor's Office. Completing the form and returning it to the County Assessor's Office will start the process to remove the value of the destroyed property from the property tax roll.

Once the tax roll has been updated, the County Treasurer will either process a refund of taxes paid in 2015 or re-calculate the 2nd half 2015 property taxes owing and mail a corrected tax statement to you.

You can mail the form back to:

Okanogan County Assessor
PO Box 152
Okanogan, WA 98840

You can also scan and e-mail the form to:

assessor@co.okanogan.wa.us

If you have any questions, please call us at 509-422-7190.

Sincerely,

Scott D. Furman
Okanogan County Assessor

The International
Association of
Assessing Officers



**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

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

Contact your local county assessor's office if you have questions or need help filing this form.

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

Taxpayer (please print)

Phone Number

Mailing Address

Property Address (if different from mailing address)

City, State, Zip Code

Parcel No: (From tax statement) _____

Legal description:

- Real Property Personal Property
 Mobile Home Commercial

Description of property destroyed: _____

Date of destruction: _____

Describe in what manner the property was destroyed (e.g. fire damage, flood damage, wind damage, snow damage, property owner tore down structure, etc.)

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

Date & Place (City/Town) Signed

Taxpayer Signature

Assessor's Use Only

Claim: Qualifies for destroyed property and abatement

Date filed with Assessor

Qualifies for destroyed property only

Does not qualify because: _____

**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. The assessment year is the year in which the destruction occurred. (For multiple assessment years, use separate pages.)

Date

Assessor

Date Sent To Taxpayer

Notice To Taxpayer

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

The following calculations may not produce the correct amount of taxes to be refunded or abated if the subject property qualifies for an exemption or is classified as current use. The amount of tax owing prior to the destruction must be determined and then compared to the actual tax paid to determine the amount of abatement or refund.

**Treasurer's Calculation for Amount of Taxes
to be Abated or Refunded in Year of Destruction
(Does Not Apply To Property Damaged or Destroyed Voluntarily)**

- 5. Total amount of reduction in value (**line 3**) _____
- 6. Rate of levy (per \$1,000 of assessed value) in year destruction occurred _____
- 7. Amount of taxes on destroyed value (**line 5 x line 6/1,000**)..... _____
- 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)** _____

* If taxes have already been paid in the year of destruction, please attach REV 64 0001, *Petition for Property Tax Refund*, to this claim.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

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

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 destruction or reduction in 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.

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.

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 if the taxpayer is eligible for a refund of taxes already paid.

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 thirty (30) days of notification from the assessor or July 1 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 31 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.

Question and Answers Concerning Destroyed Property for Assessors and Taxing Districts

Q. What statute discusses destroyed property abatement and refund?

A. Chapter 84.70 RCW

Q. Will the July 2014 wildfires affect property taxes due in the 2014 tax year?

A. Yes, those taxpayers that are directly affected will receive immediate property tax relief.

Q. Can the assessor reduce assessed values due to destroyed property without the taxpayer completing a destroyed property form?

A. Yes. The assessor can start the process on their own authority, before the taxpayer submits a destroyed property form. Taxpayers are encouraged to submit destroyed property forms when they suffer damage, but they are not required.

Q. When should the assessor begin the process of inspecting destroyed property?

A. In a disaster area affected by the wildfires, the assessor should inspect the property as soon as it is safe and practical to do so. The assessor will identify the value of the destroyed property before the taxpayer starts the repair process.

Q. How is the reduction or refund of current year taxes calculated?

A. The amount of tax to be refunded or reduced is based on the amount of value lost and the number of days remaining in the year after the destruction has occurred. For example, a property that was valued at \$200,000 was damaged by a wildfire on July 22, 2014, and is now worth only \$150,000. Assume a property tax rate of \$14.50 per \$1,000 of assessed value. The refund or reduction of 2014 tax would be calculated as follows:

Assessed value prior to wildfire	\$200,000
Value after damage has occurred	\$150,000
Amount of value lost	\$50,000
Multiplied by the property tax rate	\$14.50 per \$1,000 of assessed value
2014 Tax on lost value:	\$725
Multiplied by the portion of year remaining after destruction	162/365 (44.38%)
Amount of reduction or refund	\$321.76 (\$725 x 44.38%)

Q. Will the reduction in taxes due to destroyed property affect property tax revenues for those taxing districts in the disaster area?

A. Yes. Since the 2014 levies were calculated prior to disaster; adjustments for the damage will reduce the collections in 2014.

Q. Can taxing districts impose an administrative refund levy for collection in 2015 based on the destroyed property adjustments?

A. Generally, yes. If taxes are refunded because of destroyed property adjustments, that amount can be added to the next levy. Cancellations of taxes that were not paid may be factored into the next levy depending on other tax supplements that occur during this time period.

Q. Should taxpayers be encouraged to pay their second half 2014 property tax bill in October even if the destroyed property adjustment has not been completed?

A. Yes, a refund can be issued at a later date based on the assessed value reduction.

Q. Can the treasurer grant an extension to taxpayers affected by a disaster?

A. Yes. Under RCW 84.56.020(8), extensions may be granted to taxpayers when a state of emergency has been declared. The county treasurer may postpone the payment due date on their own authority or at the request of any affected taxpayer.

If you have any other questions concerning this Q & A please contact the;

Okanogan County Assessor – Scott Furman assessor@co.okanogan.wa.us (509) 422-7190

Okanogan County Treasurer – Leah McCormack treasurer@co.okanogan.wa.us (509) 422-7180