

**TAXPAYER'S CLAIM FOR REDUCTION OF ASSESSMENTS AND THE ABATEMENT OF TAXES
RESULTING FROM DAMAGED REAL OR PERSONAL PROPERTY RESULTING FROM A
DISASTER AS DEFINED IN SGC 4.12.045**

Mail Completed Forms to: Assessor, 100 Lincoln Street, Sitka, AK 99835

“Disaster” means the occurrence or imminent threat of widespread or severe damage, injury, loss of property, or shortage of food, water, or fuel resulting from:

1. An incident such as storm, high water, wind-driven water, tidal wave, tsunami, earthquake, volcanic eruption, landslide, mudslide, avalanche, snowstorm, prolonged extreme cold, drought, fire, flood, epidemic, or riot;
2. The release of oil or a hazardous substance if the release requires prompt action to avert environmental danger or mitigate environmental damage; or
3. Equipment failure if the failure is not a predictably frequent or recurring event or preventable by adequate equipment maintenance or operation.

NOTICE TO TAXPAYER: This claim for reduction of assessments and for the abatement of taxes must be filed with the Borough Assessor within sixty (60) days after the date of damage due to a disaster as defined in SGC 4.12.045. If you disagree with the Assessor’s determination of value, you may appeal the value to the Board of Equalization within thirty (30) days of the date of notice by submitting a written appeal to the Borough Clerk.

PART 1. TO BE COMPLETED BY TAXPAYER

Pursuant to SGC 4.12.045, I hereby petition for adjustment to the assessed value of the property described below, and for the applicable abatement of taxes.

Taxpayer _____
Phone Number

Mailing Address _____
Property Address

City, State, Zip Code _____
City, State, Zip Code

Borough Parcel ID No. _____

Legal Description _____

Check all that apply:

Real Property Personal Property Land Mobile Home Commercial

Description of property damage: _____

Date damage occurred: ___/___/___ Describe disaster that caused damage: _____

Estimated value of property damage: _____

If property taxes were paid for the tax year of the disaster, state amount paid: \$_____

I hereby declare under penalty of perjury that the above information is true and correct to the best of my knowledge and belief.

Date Signed _____
Taxpayer’s Signature

PART 2. ASSESSOR'S USE ONLY

Claim: Qualifies Date filed with Assessor ___/___/___
 Does not qualify, because: _____

PART 3. TO BE COMPLETED BY ASSESSOR IF PROPERTY QUALIFIES

Date disaster damage occurred: ___/___/___

- 1. Assessed value of property prior to damage (_____ days) \$ _____
- 2. Full and true value of property after damage (_____ days) \$ _____
- 3. Taxable value of property prior to damage (less exemptions) \$ _____
- 4. Taxable value of property after damage (less exemptions) \$ _____

I hereby certify my determination of the assessed value after damage for the assessment year _____ is as shown on line two (2).

Date Assessor Date sent to Taxpayer

NOTICE TO TAXPAYER

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PART 4. TO BE COMPLETED BY FINANCE DEPARTMENT. Calculation for amount of taxes in year of disaster

	Number of days	Mill Rate	Yearly Tax	Daily Tax	Adjusted Yearly Tax
Original Taxable Value					
_____	_____	_____	_____	_____	_____
<i>(line 3)</i>	<i>(line 1)</i>				
Adjusted Taxable Value					
_____	_____	_____	_____	_____	_____
<i>(line 4)</i>	<i>(line 2)</i>				

Yearly Tax Due \$ _____ Yearly Adjusted Taxable Value \$ _____