



2024 HURRICANE HELENE / FLOOD DAMAGE REAL ESTATE TAX RELIEF APPLICATION

COUNTY OF WASHINGTON REAL ESTATE ASSESSMENT OFFICE

1 Government Center Place, Suite C, Abingdon, Virginia 24210

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**IF APPROVED, RELIEF IS PRO-RATED FOR THE PORTION OF THE YEAR THE BUILDING WAS UNINHABITABLE.
(SEE CODE OF WASHINGTON COUNTY ON BACK OF THIS APPLICATION)**

1. Owner's Name: _____
2. Property Physical Address: _____
3. Mailing Address (if different): _____
4. Phone Number(s): _____ Email Address: _____
5. Tax Map/Parcel Number: _____
6. Description of Property Damage: _____

7. Date property was vacated (if applicable): _____
8. Date property was reinhabited: _____
9. Has the destruction or damage to building(s) / structure(s) rendered it(them) unfit for use and occupancy for 30 days or more during this calendar year?: _____
10. Cost to repair (if known): _____

(attach documentation: e.g. contractor's estimate, insurance estimate, etc.)

PERMISSION TO ENTER PROPERTY:

I, _____, hereby give permission for staff or
(print name)

contracted assessment officials through the Commissioner of Revenue's office to conduct a complete interior and exterior inspection of the property that I own located at the physical address shown above:

If this application results in an overpayment of real estate tax,
I hereby request that overpayment be made by (check only one):

- () Refund
- () Applied to any outstanding balance for tax year 2024 for this property

(Signature) (Date)

OFFICE USE ONLY: PROCESSED: _____ INITIALS: _____ DATE PROCESSED: _____

CODE OF THE COUNTY OF WASHINGTON, VIRGINIA

Sec. 58-66. - Abatement of levies on buildings razed, destroyed or damaged by fortuitous happenings.

- (a) Buildings that are razed, destroyed, or damaged due to natural or accidental events beyond the control of the owner shall receive abatement for tax levies for the year in which the event occurs, computed according to the ratio which the portion of the year the building was fit for use, occupancy, or enjoyment bears to the entire calendar year. No such abatement shall occur unless:
- (1) The destruction or damage to such building occurred in the course of an event that resulted in a declaration of local and state emergency;
 - (2) The destruction or damage to such building decreased its value \$500.00 or more;
 - (3) The destruction or damage to such building rendered it unfit for use and occupancy for 30 or more days during the calendar year; and
 - (4) The owner of such building (or the owner's agent) makes application to the commissioner of the revenue for the abatement within six months of the date on which the building was razed, destroyed, or damaged.
- (b) In the following tax year, the provisions of the Code of Virginia, § 58.1-3293, shall determine the proper assessment and levy.

(Ord. No. 2011-007, § 4, 6-14-2011)