Office of the Assessor
155 Heritage Way
Juneau AK 99801

CITY AND BOROUGH OF JUNEAU

In accordance with CBJ 69.10.026 a property affected by disaster may be eligible for tax adjustment

Application for Reassessment of Property Affected by Disaster	
Assessment Year	
Parcel ID #	
Name of Applicant	
Email Address	

FILER CONTACT INFORMATION

Primary Phone Number		Secondary Phone Number	
Mailing Address:		Property Address: (Address of property affected by disaster)	

EXPLANATION OF DISASTER

Date of Disaster (MM/DD/YYYY) ____ / ____ / ____

Disaster Type (see reverse of this application for CBJ 69.10.026) (use additional sheet if needed)

Type of Dwelling (circle one)

☐ Single Family ☐ Condominium ☐ Duplex ☐ Mobile Home ☐ 0 – Lot ☐ Other

Property Condition and Value Before Loss: $

☐ Same as Assessor Office Records ☐ Different than Assessor Office Records (***explain below***)

Explain:

Property Condition and Value After Loss: $

Explain:

CERTIFICATION: I hereby certify that the answers given on this application are true and correct to the best of my knowledge. I understand that a willful misstatement is punishable by a fine or imprisonment under AS 11.56.210 and will disqualify me from receiving this adjustment. I will notify the CBJ Assessor's office if there is any change which may affect this adjustment.

Signature of Applicant: **Date:**

ASSESSOR OFFICE USE ONLY

[ ] Approved [ ] Denied

Assessor Signature: **Date:**

Assessor Comment(s)

Contact Us: CBJ Assessor's Office

Phone	*Email*	*Website*	*Physical Location*
Phone (907) 586-5215 ext 4906 Fax (907) 586-4520	Assessor.Office@juneau.gov	http://www.juneau.org/finance/assessor-office	1208 Glacier Ave Juneau, AK 99801

69.10.026 - Tax adjustments on property affected by a disaster.

(a) *Reassessment of property damaged by disaster.* An owner of any taxable property within the City and Borough, or any person liable for the taxes on the property, whose property was damaged by a disaster, may apply for reassessment of that property under this section. In addition, the assessor may initiate reassessment where the manager determines that within the current assessment year taxable property located in the City and Borough was damaged by a disaster.

(b) [*Disaster defined.*] For purposes of this section, "disaster" means the occurrence or imminent threat of widespread or severe damage, injury, loss of life or property, resulting from an incident such as storm, high water, wind driven water, tsunami, earthquake, volcanic eruption, landslide, mudslide, avalanche, fire, flood, or explosion. To be eligible for reassessment, the damage to the property must have been caused by any of the following:

(1) A disaster as that term is defined in this section;

(2) A disaster in an area or region declared by the Mayor, the Governor, or the President to be in a condition of disaster emergency; or

(3) A disaster that, with respect to a possessory interest in land owned by the state or federal government has caused the permit or other right to enter upon the land to be suspended or restricted.

(c) *Application for reassessment.*

(1) The application for reassessment must be filed with the assessor within 120 days after the disaster by delivering to the assessor a written application, on a form provided by the assessor describing the condition and value of the property immediately before and after the damage or destruction. The applicant must include with the application a sworn statement that the property losses exceed $10,000.

(2) If no application is made and the manager determines that within the calendar year a property has suffered damage caused by a disaster that may qualify the property owner for relief under this section, the assessor may provide the last known owner of the property with an application for reassessment. The property owner must file the completed application within 60 days of the date the application was mailed or otherwise provided to the property owner. The applicant must include with the application a sworn statement that the property losses exceed $10,000.00.

(3) Upon receiving a timely and completed application, the assessor shall inspect the property and verify the prior year's full and true value of land, improvements, or the proposed or certified current year's value immediately before and after the damage or destruction. Damages to land or improvements that do not appear on the assessment roll are not eligible for consideration under this section.

(d) *Notice of reassessment.* The assessor shall notify the applicant in writing of the amount of the proposed reassessment. The notice shall state that the applicant may appeal the proposed reassessment to the board of equalization and that a notice of appeal must be filed with the assessor within 30 days after the date of mailing the notice.

(e) *Tax adjustment.* A reduction in taxes may be made only on losses in excess of $10,000.00 for the remainder of the year following the disaster. On reassessment, the City and Borough shall recalculate the tax owed and refund the appropriate amount of taxes that have already been paid.

(f) *Effect of revised assessment.* The assessed value of the property in its damaged condition shall be the taxable value of the property until December 31 of the year in which the disaster occurred. Thereafter, the assessor shall determine the full and true value of the property in accordance with normal standards and methods for assessments.

(Serial No. 2007-01, § 2, 1-29-2007, eff. 3-1-2007)