

**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 KPB 5.12.114**

Mail Completed Forms to: KPB Assessor, 144 N. Binkley Street, Soldotna AK 99669

"Disaster" means the occurrence or imminent threat of widespread or severe damage, injury, loss of life or 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, explosion, 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 KPB 5.12.114. If you disagree with the Assessor's determination of value, you may appeal the value to the Board of Equalization within 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 KPB 5.12.114, 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

Borough Parcel Number: \_\_\_\_\_  
 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 after 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 2.

\_\_\_\_\_  
 Date Assessor Date Sent to Taxpayer

**NOTICE TO TAXPAYER**

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 above Date Sent to Taxpayer by submitting a written appeal to the Borough Clerk in accordance with KPB 5.12.050.

**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  _____	_____	_____	_____	_____	_____
(line 3)	(line1)				
Adjusted Taxable Value  _____	_____	_____	_____	_____	_____
(line 4)	(line 2)				

**Yearly Tax Due** \_\_\_\_\_

**Yearly Adjusted Taxable Value** \_\_\_\_\_