



Washington County Assessor's Office  
87 North 200 East, STE 201  
St. George, Utah 84770  
435-634-5703

16 July, 2018

To whom it may concern,

Utah State Code (59-2-S1004.5) allows for a potential valuation adjustment for properties damaged or lost due to natural disaster.

The types of disasters that qualify are: explosion, fire, flood, storm, tornado, wind, earthquake, lightning, or any other adverse weather event.

If, during a calendar year, property sustains a decrease in taxable value that is caused by natural disaster damage, the owner of the property may apply to the county board of equalization for an adjustment in the taxable value of the owner's property.

This application must be received by the County Board of Equalization within 45 days after the day on which the natural disaster occurred.

Evidence must be submitted that the property must have lost 30% of the taxable value of the property due to the natural disaster. Examples would include bids/estimates of "cost to cure".

In the event of fire or explosion, a completed fire report must be submitted to substantiate that the event was not arson or otherwise intentionally caused. Other supporting documentation may be requested by the Assessor's office before submission to the Board of Equalization.

Any adjustments made will be prorated to the day of the incident per Utah Code (59-2-S1004.5)

Please contact the Washington County Assessor's office for further questions or information.

Sincerely,

Washington County Assessor's Office