

ABATEMENTS OF TAX LEVIES FOR DAMAGED BUILDINGS

§ 58.1-3222. Abatement of levies on buildings razed, destroyed or damaged by fortuitous happenings.

The governing body of any county or city may provide for the abatement of levies on buildings which are (i) razed, or (ii) destroyed or damaged by a fortuitous happening beyond the control of the owner. In any county or city wherein assessments are made as provided in § [58.1-3292](#) or § [58.1-3292.1](#), the governing body shall so provide. No such abatement, however, shall be allowed if the destruction or damage to such building shall decrease the value thereof by less than \$500. Also, no such abatement shall be allowed unless the destruction or damage renders the building unfit for use and occupancy for thirty days or more during the calendar year. The tax on such razed, destroyed or damaged building is computed according to the ratio which the portion of the year the building was fit for use, occupancy and enjoyment bears to the entire year. Application for such abatement shall be made by or on behalf of the owner of the building within six months of the date on which the building was razed, destroyed or damaged.

(Code 1950, § 58-811.2; 1958, c. 559; 1984, cc. 372, 675; 2000

Property owners with buildings that were substantially damaged by fire or other occurrences may qualify for tax relief. If the County of York, Division of Building Regulation has determined that your home or place of business should be demolished, or received sufficient damage making your property uninhabitable, and you are required to vacate the premises for 30 days or more during the calendar year (with damage exceeding \$500.00), you should contact the Real Estate Assessment Office by phone at 757-890-3720 or by email at assessor@yorkcounty.gov .

County of York, Real Estate Assessment Office Tax Relief Application Guidelines

- 1) Application may be made after the building has been vacated for 30 days or within 6 months from the date of demolition.
- 2) Property owner must complete application and return to:

Real Estate Assessment Office
P.O. Box 532
120 Alexander Hamilton Blvd.
Yorktown, VA 23690-0532
- 3) Building in question must meet one of the following criteria:
 - a) Substantial damage requiring demolition.
 - b) Substantial damage resulting in conditions that render the building unfit for use or occupancy for 30 days or more, with a loss of value greater than \$500.00.
- 4) Documentation from the building official (if any), and copies of contracts for repair (if available) should accompany this application.
- 5) Contact address and phone numbers should be noted.
- 6) Property owner must sign and date application allowing inspection of property by staff.
- 7) If action resulting from this application results in a credit of real estate taxes, please indicate how you would like the credit applied.

Permission to Enter Property

I, _____, hereby give permission for staff
from the Real Estate Assessment Office to conduct a complete interior and
exterior inspection of the property that I own and located at:

_____.

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

- Refunded
- Applied to any outstanding balance for prior tax year if applicable
- Credited to the current real estate tax bill for this property

Signature(s)

Date