



# Real Estate Tax Abatement Application

## Real Estate Assessments

In accordance with the Virginia Code (58.1-3222) and the James City County Code (Sec. 20-4.1), the undersigned taxpayer respectfully makes application for a tax abatement for buildings razed, destroyed or damaged by a fortuitous happening beyond their control.

The completed application must be submitted by or on behalf of the owner within six months of the date that the building was razed, destroyed, or damaged. The abatement shall be allowed if the decrease in value is \$500 or more, and the destruction or damage renders the building unfit for use and habitation for thirty days or more during the calendar year.

Submission of the application will be followed by an initial inspection by Code Compliance to determine that the building is unfit for use and habitation. It is the responsibility of the property owner to notify the Real Estate Assessments Division when the building has been made fit for use and habitation. If the application is approved after the follow-up inspection, an adjusted tax bill will be 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. A revised bill will be issued by the Treasurer.

Property Owner: \_\_\_\_\_

Subject Property Address: \_\_\_\_\_

Legal Description: \_\_\_\_\_

Parcel ID No.: \_\_\_\_\_

Present Assessment - Land: \_\_\_\_\_ Building: \_\_\_\_\_ Total: \_\_\_\_\_

Briefly describe the destruction or damage that makes the building unfit for use or habitation for more than thirty days.

\_\_\_\_\_  
Signature of Owner or Agent

Given under my hand this \_\_\_\_\_ day of \_\_\_\_\_ 200\_\_.

\_\_\_\_\_  
Address of Owner

\_\_\_\_\_  
City State Zip Code

\_\_\_\_\_  
Telephone Number Alternate Telephone Number

**AREA BELOW IS FOR OFFICE USE ONLY**

The Code Compliance Office of James City County has determined that the above-referenced building is unfit for use or habitation beginning on \_\_\_\_\_ day of \_\_\_\_\_ 200\_\_ . Expected date of completion of repairs \_\_\_\_\_ day.

\_\_\_\_\_  
Signature of Code Compliance Staff/Date Permit for Repair Work

\_\_\_\_\_  
Owner Notification - Person/Date

\_\_\_\_\_  
Signature of Code Compliance Staff/ Date Follow-up Inspection Note

\_\_\_\_\_  
Abatement Approved by REA Exoneration Processed by REA