

DESTROYED RESIDENTIAL PROPERTY CLAIM FORM

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Purpose: Section 137.028, RSMo allows the assessor to remove the value of residential property, on a pro rata basis, which was destroyed by a natural disaster such as tornado, flood, fire, or earthquake.

Statute: Subsection 137082.9 reads, in pertinent part:
The assessor of such county (adopting the Occupancy Law) shall, upon application of the property owner, remove on a pro rata basis from the tax book for the current year any residential real property improvements destroyed by a natural disaster if such property is unoccupied and uninhabitable due to such destruction... *Any person claiming such destroyed property shall provide a list of such destroyed property to the county assessor...* If the assessor, subsequent to such destruction, considers such property occupied as provided in subsection 2 of this section, the assessor shall consider such property new construction and improvements and shall assess such property accordingly as provided in subsection 1 of this section. For the purposes of this section, the term “natural disaster” means any disaster due to natural causes such as tornado, fire, flood, or earthquake.

Instructions: List each residential structure or building destroyed, the address of the property if it is different than the owner’s address, the date of the destruction, and the type of destruction, such as tornado, flood, fire, or earthquake.

Type of Structure	Address of Property Destroyed (If different than owner’s Address)	Date Destroyed	Type of Destruction	For Assessor’s Use Only

I hereby make this application under section 137.082, RSMo to remove the assessed valuation of real property improvements (structures) listed above from the tax books for the year _____. I certify that I am the owner of the residential real property improvements listed and that they were destroyed by a natural disaster to an extent that they could no longer be occupied or inhabited. I understand that the property will be returned to the tax books upon completion of any new improvements determined by occupancy. The approximate date the property will become habitable/occupied again is: _____.

I further certify that this is an accurate and true statement, and I understand that any person who with the intent to defraud, lists property not destroyed by a natural disaster, in addition to other penalties provided by law, shall be assessed at double the value of any property fraudulently listed.

Owner’s Signature: _____ Phone Number: _____

Owner’s Current Address: _____

IMPORTANT

In order to receive a reduction, this claim form must be completed and returned to the assessor AS SOON AS POSSIBLE to the address above.