

NORTHUMBERLAND COUNTY ASSESSMENT BUREAU CATASTROPHIC LOSS REAL ESTATE REVIEW

Appellant(s) please read this entire form and be mindful of the following: **The issue of any Assessment appeal is fair market value (current or base year) of the subject property.**

**Pennsylvania Consolidated Statutes: Title 53, Chapter 88
§ 8815. Catastrophic loss.**

(a) General rule.--Persons who have suffered catastrophic losses to their property shall have the right to appeal before the board within the remainder of the county fiscal year in which the catastrophic loss occurred or within six months of the date on which the catastrophic loss occurred, whichever period is longer. The duty of the board shall be to reassess the property to reflect the loss in value from the date of the loss to the end of the taxable year. Any property improvements made subsequent to the catastrophic loss in the same tax year shall not be added to the assessment roll for the remainder of that tax year but shall be added for the following year.

(b) Refund or credit.--Any adjustments in assessment under this section:

(1) shall be reflected by the appropriate taxing authorities in the form of a credit for the succeeding tax year;

or

(2) upon application by the property owner to the appropriate taxing authorities, shall result in a refund being paid to the property owner at the time of issuance of the tax notice for the next succeeding tax year by the respective taxing authorities; however, a reduction in assessed value for catastrophic loss due to inclusion or proposed inclusion as residential property on either the National Priority List under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (Public Law 96-510, 94 Stat. 2767) or the State priority list under the act of October 18, 1988 (P.L.756, No.108), known as the Hazardous Sites Cleanup Act, shall be in effect until remediation is completed.

(c) Definition.--As used in this section, the term "catastrophic loss" means any loss due to mine subsidence, fire, flood or other natural disaster which affects the physical state of the real property and which exceeds 50% of the market value of the real property prior to the loss. The term "catastrophic loss" shall also mean any loss which exceeds 50% of the market value of the real property prior to the loss incurred by residential property owners who are not deemed responsible parties under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 or the Hazardous Sites Cleanup Act and whose residential property is included or proposed to be included as residential property on:

(1) the National Priority List by the Environmental Protection Agency under the Comprehensive Environmental Response, Compensation, and Liability Act of 1980; or

(2) the State priority list by the Department of Environmental Resources under the Hazardous Sites Cleanup

**PLEASE NOTE: COMMERCIAL AND INDUSTRIAL PROPERTIES
DO NOT QUALIFY FOR CREDIT OR REFUND**

THIS FORM IS FOR RESIDENTIAL PROPERTIES ONLY

NORTHUMBERLAND COUNTY ASSESSMENT BUREAU CATASTROPHIC LOSS REAL ESTATE REVIEW

RETURN ALL FORMS TO: NORTHUMBERLAND COUNTY ASSESSMENT BUREAU
3RD FLOOR, 399 STADIUM DRIVE, SUNBURY, PA 17801

PLEASE WRITE INFORMATION CLEARLY TO ENSURE ACCURACY FOR RELATED MAILINGS

OWNER(S) AS PER DEED: _____

MAILING ADDRESS: _____

PROPERTY ADDRESS SUBJECT TO REVIEW: _____
STREET CITY/TWP/BORO

NORTHUMBERLAND COUNTY PARCEL ID #: _____

DATE PURCHASED: _____ PURCHASE PRICE: _____

IF PROPERTY IS RENTED, STATE ANNUAL RENT: _____

DATE AND TYPE OF CATASTROPHIC EVENT: _____

OWNER'S OPINION OF VALUE
PRIOR TO CATASTROPHIC EVENT: _____

OWNER'S OPINION OF VALUE
AFTER CATASTROPHIC EVENT: _____

CHOOSE FROM THE FOLLOWING TO DESCRIBE THE BUILDING AND/OR LAND USE OF THE SUBJECT PROPERTY:

- RESIDENTIAL AGRICULTURAL VACANT OTHER

DESCRIPTION OF DAMAGES:

****PLEASE PROVIDE SUPPORTING DOCUMENTATION WHEN SUBMITTING FORM SUCH AS PHOTOS, PERMITS, INSURANCE CLAIM, FIRE DEPARTMENT REPORT, CONDEMNATION NOTICE AND/OR ESTIMATE OF DAMAGES FROM ACCREDITED SOURCES (CONTRACTOR, INSURANCE COMPANY, ETC.)****

CERTIFICATE OF REQUEST FOR REVIEW DUE TO CATASTROPHIC LOSS

I/WE HEREBY DECLARE MY/OUR INTENTION TO REQUEST A REVIEW OF THE ASSESSED VALUATION OF THE PROPERTY DESCRIBED ABOVE AND DO HEREBY VERIFY THAT THE STATEMENTS MADE ON THIS FORM ARE TRUE AND CORRECT. I/WE UNDERSTAND THAT FALSE STATEMENTS HEREIN ARE SUBJECT TO THE PENALTIES OF 18 PENNSYLVANIA C.S. SECTION 4904 RELATING TO FALSIFICATION TO AUTHORITIES.

SIGNED: _____

DATE: _____

TELEPHONE: _____