Fire Loss and Fortuitous Damage Policy

Code of Virginia § 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, c. 399.)

By delegation of authority by the Governing Body to the County Assessor or the Assessor's *designee, the assessed value of improvements razed or destroyed by fortuitous happenings beyond the control of the owner shall be reflected the first day of the month following the occurrence of the damage. If the date of the loss cannot be determined, the assessed value shall be adjusted with the first day of the month following discovery as the date of incident.*

Monthly damage reports received from the Fire Department will be maintained by the Records Division in the Office of the County Assessor. The reports will identify structures with a dollar loss of $10,000 or greater. Fire damage permits will be tracked in the permit tracking system and reconciled at year end.

If during the calendar year, a certificate of occupancy is not received for a damaged property, it shall be inspected at year-end to determine repair and condition status. The current year assessment MAY be adjusted and taxes pro-rated accordingly based on the opinion of value provided by the Office of the County Assessor. The property owner must complete the attached application form within six (months) of the date of incident for consideration of an abatement of levies, provided the building was unoccupied thirty days or more after the incident. The abatement will not be provided unless the application is properly filed and the deadline is properly met. The burden shall be on the property owner to satisfy these conditions.

Authorized by Board of Supervisors Action: March 2, 2010

Telephone (703) 777-0267 * Fax (703) 771-5234 * email – **assessor@loudoun.gov**

APPLICATION FOR ABATEMENT OF LEVIES
BUILDINGS RAZED, DESTROYED OR DAMAGED BY FORTUITOUS HAPPENINGS
CODE OF VIRGINIA 58.1-3222

Owner: _____

Owner's Address: _____

Damaged Property's Address:
_____

Cause and Description of Damage: _____

_____

_____

Date of Incident: _____

Date Vacated: _____

Date: Reoccupied: _____

Repair Cost: _____

Property Owner Signature: _____

Date: _____

Return to: County of Loudoun – **DO NOT FAX**
Office of the County Assessor
P.O. Box 7000, MSC 07
Leesburg, Virginia 20177-7000

Assessor's Office (Action Taken):_____
_____ (Supervising Appraiser Initials)
_____ (Assessor's Initials)

Application must be submitted to the OCA by the property owner within six months of the date on which the building was razed, destroyed, or damaged.