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## Section 165.—Losses

26 CFR 1.165-11: Election in respect of losses attributable to a disaster.

**Election in respect of losses attributable to a disaster.** This ruling lists the areas declared by the President to qualify as major disaster areas under the Disaster Relief and Emergency Assistance Act since the publication of Rev. Rul. 96-13.

### Rev. Rul. 97-11

Under § 165(i) of the Internal Revenue Code, if a taxpayer suffers a loss attributable to a disaster occurring in an area subsequently determined by the President of the United States to warrant

assistance by the Federal Government under the Disaster Relief and Emergency Assistance Act, 42 U.S.C. §§ 5121-5204c (1988 & Supp. V 1993) (the Act), the taxpayer may elect to claim a deduction for that loss on the taxpayer's federal income tax return for the taxable year immediately preceding the taxable year in which the disaster occurred.

Section 1.165-11(e) of the Income Tax Regulations provides that the election to deduct a disaster loss for the preceding year must be made by filing a return, an amended return, or a claim for refund on or before the later of (1) the due date of the taxpayer's income tax return (determined without regard to any extension of time to file the return) for the taxable year in which the disaster actually occurred, or (2) the due date of the taxpayer's income tax return (determined with regard to any extension of time to file the return) for the taxable year immediately preceding the

taxable year in which the disaster actually occurred.

The provisions of § 165(i) apply only to losses that are otherwise deductible under § 165(a). An individual taxpayer may deduct losses if they are incurred in a trade or business, if they are incurred in a transaction entered into for profit, or if they are casualty losses under § 165(c)(3).

The President has determined that during 1996 the areas listed below have been adversely affected by disasters of sufficient severity and magnitude to warrant assistance by the Federal Government under the Act.

### DRAFTING INFORMATION

The principal author of this revenue ruling is Jonathan Strum of the Office of Assistant Chief Counsel (Income Tax and Accounting). For further information regarding this revenue ruling, contact Mr. Strum on (202) 622-4960 (not a toll-free call).

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Disaster Areas in 1996 <sup>1</sup>	Type of Disaster <sup>2</sup>	Date of Disaster
<b>Alabama</b> Counties of Blount, Colbert, Cullman, DeKalb, Etowah, Jackson, Lauderdale, Lawrence, Limestone, Madison, Marion, Marshall, Morgan, and Winston  Counties of Dallas, Macon, and Montgomery <sup>3</sup>	Severe winter storm, ice and flooding  Severe storms, flooding and tornadoes	February 1-12, 1996  March 5-6, 1996
<b>Alaska</b> The City of Houston; and the Matanuska-Susitna Borough <sup>4</sup>	Wildland fires <sup>5</sup>	June 2-15, 1996
<b>Arkansas</b> Counties of Crawford, Franklin, Madison, Marion, Sebastian, and Washington	Severe storms and tornadoes	April 21-22, 1996
<b>California</b> Counties of Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Tuolumne, Yolo, and Yuba; and the City of Morgan Hill	Severe storms, flooding, mud and land slides	December 28, 1996
<b>Connecticut</b> Counties of Fairfield, Hartford, Litchfield, Middlesex, New Haven, New London, Tolland, and Windham	Blizzard of 1996 <sup>6</sup>	January 7-13, 1996
<b>Delaware</b> Counties of Kent, New Castle, and Sussex <sup>7</sup>	Blizzard of 1996 <sup>8</sup>	January 6-12, 1996
<b>District of Columbia<sup>9</sup></b>	Blizzard of 1996 <sup>10</sup>	January 6-12, 1996

Disaster Areas in 1996	Type of Disaster	Date of Disaster
Florida Counties of Baker, Citrus, Clay, Dixie, Duval, Hernando, Hillsborough, Levy, Manatee, Nassau, Pasco, Pinellas, Putnam, Sarasota, Taylor, and Volusia	Storm surge, heavy rains, flooding, and wind damage due to Tropical Storm Josephine	October 7, 1996
Hawaii Island of Oahu	Prolonged and heavy rains, high surf, flooding, landslides, mudslides and severe storms	November 5-December 9, 1996
Idaho Counties of Benewah, Bonner, Boundary, Clearwater, Idaho, Kootenai, Latah, Lewis, Nez Perce, and Shoshone; and the Nez Perce Indian Reservation	Severe storms and flooding	February 6-23, 1996
Counties of Adams, Benewah, Bonner, Boundary, Boise, Clearwater, Elmore, Gem, Idaho, Kootenai, Latah, Nez Perce, Owyhee, Payette, Shoshone, Valley, and Washington	Severe storms, flooding, mud and land slides	November 16, 1996-January 3, 1997
Illinois Counties of Champaign, Henry, Lake, Macon, and Marion	Severe storms and tornadoes	April 18-19, 1996
Counties of Adams, Brown, Cass, Champaign, Crawford, Cumberland, Douglas, Effingham, Franklin, Gallatin, Hamilton, Hancock, Jackson, Jasper, Lawrence, Madison, Menard, Monroe, Perry, Richland, Saline, Sangamon, Schuyler, St. Clair, Vermilion, Wabash, White, and Williamson	Severe storms and flooding	April 28-May 17, 1996
Counties of Cook, Dekalb, DuPage, Grundy, Kane, Kendall, LaSalle, Ogle, Stephenson, Will, and Winnebago	Severe storms and flooding	July 17-August 7, 1996
Indiana Counties of Bartholomew, Blackford, Boone, Brown, Clark, Clay, Clinton, Crawford, Daviess, Dearborn, Decatur, Delaware, Dubois, Fayette, Floyd, Franklin, Gibson, Greene, Hamilton, Hancock, Harrison, Hendricks, Henry, Jackson, Jay, Jefferson, Jennings, Johnson, Knox, Lawrence, Madison, Marion, Monroe, Montgomery, Morgan, Ohio, Orange, Owen, Parke, Perry, Pike, Posey, Putnam, Randolph, Rush, Scott, Shelby, Spencer, Sullivan, Switzerland, Tipton, Union, Vigo, Warrick, Washington, and Wayne.	Blizzard of 1996	January 6-12, 1996
Counties of Brown, Crawford, Daviess, Dearborn, Dekalb, Dubois, Franklin, Gibson, Harrison, Jefferson, Knox, Lawrence, Martin, Montgomery, Ohio, Orange, Perry, Pike, Posey, Putnam, Ripley, Steuben, Sullivan, Switzerland, Union, Vanderburgh, Warrick, Washington, and Whitley.	Severe storms and flooding	April 28-May 25, 1996
Iowa Counties of Adair, Adams, Des Moines, Henry, Iowa, Johnson, Keokuk, Lee, Louisa, Madison, Mahaska, Muscatine, Ringgold, Taylor, Union, and Washington.	Severe storms and flooding	May 8-28, 1996
Counties of Audubon, Boone, Cherokee, Crawford, Hamilton, Hardin, Harrison, Ida, Monona, Plymouth, Pottawattamie, Sac, Shelby, Story, and Woodbury.	Severe storms and flooding	June 15-30, 1996

## Kentucky

Counties of Adair, Allen, Anderson, Ballard, Barren, Bath, Bell, Boone, Bourbon, Boyd, Boyle, Bracken, Breathitt, Breckinridge, Bullitt, Butler, Caldwell, Calloway, Campbell, Carlisle, Carroll, Carter, Casey, Christian, Clark, Clay, Clinton, Crittenden, Cumberland, Daviess, Edmonson, Elliott, Estill, Fayette, Fleming, Floyd, Franklin, Fulton, Gallatin, Garrard, Grant, Graves, Grayson, Green, Greenup, Hancock, Hardin, Harlan, Harrison, Hart, Henderson, Henry, Hickman, Hopkins, Jackson, Jefferson, Jessamine, Johnson, Kenton, Knott, Knox, Larue, Laurel, Lawrence, Lee, Leslie, Letcher, Lewis, Lincoln, Livingston, Logan, Lyon, McCracken, McCreary, McLean, Madison, Magoffin, Marion, Marshall, Martin, Mason, Meade, Menifee, Mercer, Metcalfe, Monroe, Montgomery, Morgan, Muhlenberg, Nelson, Nicholas, Ohio, Oldham, Owen, Owsley, Pendleton, Perry, Pike, Powell, Pulaski, Robertson, Rockcastle, Rowan, Russell, Scott, Shelby, Simpson, Spencer, Taylor, Todd, Trigg, Trimble, Union, Warren, Washington, Wayne, Webster, Whitley, Wolfe, and Woodford

Blizzard of 1996

January 5-12, 1996

Counties of Bullitt, Owsley, Perry, and Spencer

Severe storms, flooding and tornadoes

May 28, 1996

## Maine

Counties of Androscoggin, Franklin, Oxford, Penobscot, Piscataquis, Somerset, and Waldo

Severe storms, ice jams and flooding

January 19-February 6, 1996

Counties of Androscoggin, Cumberland, Knox, Oxford, and York

Severe storms, mudslides, inland and coastal flooding

April 16-17, 1996

Counties of Cumberland, Oxford, and York

Severe storms, heavy rains, high winds, and inland and coastal flooding

October 20-26, 1996

## Maryland

Counties of Allegany, Anne Arundel, Baltimore, Calvert, Caroline, Carroll, Cecil, Charles, Dorchester, Frederick, Garrett, Harford, Howard, Kent, Montgomery, Prince Georges, Queen Anne's, Somerset, St. Mary's, Talbot, Washington, Wicomico and Worcester; and the Cities of Baltimore and Ocean City.

Blizzard of 1996

January 6-12, 1996

Counties of Allegany, Carroll, Cecil, Frederick, Garrett, and Washington

Flooding and severe storms

January 19-31, 1996

Counties of Allegany and Frederick

Severe storms and flooding associated with Tropical Storm Fran

September 6-9, 1996

## Massachusetts

Counties of Barnstable, Berkshire, Bristol, Dukes, Essex, Franklin, Hampden, Hampshire, Middlesex, Nantucket, Norfolk, Plymouth, Suffolk, and Worcester

Blizzard of 1996

January 7-13, 1996

Counties of Essex, Middlesex, Norfolk, Plymouth, and Suffolk

Extreme weather conditions and flooding

October 20-25, 1996

Disaster Areas in 1996	Type of Disaster	Date of Disaster
Michigan Counties of Bay, Lapeer, Midland, Saginaw, Sanilac, St.Clair, and Tuscola	Severe storms and flooding	June 21-July 1, 1996
Minnesota Counties of Aitkin, Beltrami, Big Stone, Blue Earth, Chisago, Clay, Clearwater, Dakota, Faribault, Freeborn, Kittson, Koochiching, Lake of the Woods, Marshall, Nicollet, Norman, Pennington, Polk, Pope, Red Lake, Roseau, Steele, Traverse, Wabasha, Waseca, and Washington	Severe storms and flooding	March 14-June 17, 1996
Counties of Cottonwood, Faribault, Freeborn, Jackson, Lincoln, Lyon, Murray, Nobles, Pipestone, Rock, Waseca, and Yellow Medicine	Severe ice storms	November 14-30, 1996
Montana Counties of Chouteau, Deer Lodge, Gallatin, Jefferson, Lewis and Clark, Lincoln, Meagher, Mineral, Missoula, Park, Powell, Ravalli, Sanders, and Silver Bow	Severe storms, flooding and ice jams	February 4-29, 1996
Counties of Blain, Flathead, Hill, Liberty, Phillips, and Toole	Severe storms, flooding, ice jams and excessive soil saturation	March 9-June 5, 1996
Nebraska Counties of Gage, Johnson, Nemaha, and Otoe	Tornado and severe storms	May 8-28, 1996
Nevada Counties of Churchill, Douglas, Lyon, Mineral, Storey and Washoe; and the City of Carson City; and the Walker River Paiute tribal lands located in Churchill, Lyon, and Mineral Counties	Severe storms, flooding, mud and land slides	December 20, 1996—January 17, 1997
New Hampshire Counties of Hillsborough, Merrimack, Rockingham, Strafford, and Sullivan	Fall Northeaster rainstorm	October 20-26, 1996
New Jersey Counties of Atlantic, Bergen, Burlington, Camden, Cape May, Cumberland, Essex, Gloucester, Hudson, Hunterdon, Mercer, Middlesex, Monmouth, Morris, Ocean, Passaic, Salem, Somerset, Sussex, Union, and Warren	Blizzard of 1996	January 6-12, 1996
Counties of Hudson, Middlesex, Morris, Somerset, and Union	Severe storm and flooding	October 18-23, 1996
New York Counties of Albany, Bronx, Columbia, Delaware, Dutchess, Greene, Kings, Nassau, New York, Orange, Putnam, Queens, Rensselaer, Richmond, Rockland, Suffolk, Sullivan, Ulster, and Westchester	Blizzard of 1996	January 6-12, 1996
Counties of Albany, Allegany, Broome, Cattaraugus, Cayuga, Chemung, Chenango, Clinton, Columbia, Cortland, Delaware, Dutchess, Essex, Franklin, Greene, Herkimer, Jefferson, Lewis, Livingston, Madison, Montgomery, Onondaga, Ontario, Orange, Otsego, Putnam, Rensselaer, Saratoga, Schenectady, Schoharie, Schuylar, Steuben, St. Lawrence, Sullivan, Tioga, Tompkins, Ulster, Warren, Washington, Wyoming, and Yates	Severe storms and flooding	January 19-30, 1996
New York City; and the Counties of Nassau, Suffolk, and Westchester	Severe storms and flooding	October 19-20, 1996

Disaster Areas in 1996	Type of Disaster	Date of Disaster
Counties of Chemung, Clinton, Delaware, Essex, Franklin, Fulton, Lewis, Montgomery, Schoharie, Schuyler, Steuben, and Tompkins	Severe thunderstorms, high winds, rain, and flooding	November 8-15, 1996
North Carolina		
Counties of Alamance, Alexander, Alleghany, Ashe, Avery, Bertie, Buncombe, Burke, Cabarrus, Caldwell, Camden, Caswell, Catawba, Chatham, Cherokee, Chowan, Cleveland, Davidson, Davie, Durham, Edgecombe, Forsyth, Franklin, Gaston, Gates, Graham, Granville, Guilford, Halifax, Harnett, Haywood, Henderson, Hertford, High Point, Iredell, Jackson, Johnston, Lee, Lincoln, Macon, Madison, McDowell, Mecklenburg, Mitchell, Montgomery, Moore, Nash, Northampton, Orange, Pasquotank, Person, Pitt, Polk, Randolph, Rockingham, Rowan, Rutherford, Stanley, Stokes, Surry, Swain, Transylvania, Union, Vance, Wake, Warren, Watauga, Wilkes, Wilson, Yadkin, and Yancey; and the Eastern Band of Cherokee Indians Reservation	Blizzard of 1996	January 6-12, 1996
Counties of Alexander, Burke, Caldwell, Caswell, Catawba, Cherokee, Cleveland, Davidson, Davie, Forsyth, Gaston, Gates, Guilford, Halifax, Haywood, Henderson, Hertford, Iredell, Lincoln, Madison, McDowell, Montgomery, Northampton, Polk, Randolph, Rockingham, Rutherford, Stokes, Surry, Warren, Watauga, Wilkes, Yadkin, and Yancey	Winter storm	February 2-9, 1996
Counties of Beaufort, Bladen, Brunswick, Carteret, Chowan, Columbus, Craven, Duplin, Greene, Hyde, Jones, Lenoir, New Hanover, Onslow, Pamlico, Pender, and Pitt	Severe storms, high wind, and flooding and related effects of Hurricane Bertha	July 10-13, 1996
All Counties	Hurricane Fran	September 5-7, 1996
Counties of Alamance, Anson, Beaufort, Bertie, Bladen, Brunswick, Buncombe, Caswell, Carteret, Chatham, Chowan, Columbus, Craven, Cumberland, Davidson, Duplin, Durham, Edgecombe, Franklin, Granville, Greene, Guilford, Halifax, Harnett, Henderson, Hertford, Hoke, Hyde, Johnston, Jones, Lee, Lenoir, Martin, Moore, Nash, New Hanover, Onslow, Orange, Pamlico, Pender, Person, Pitt, Polk, Randolph, Richmond, Robeson, Rockingham, Rutherford, Sampson, Scotland, Stanley, Vance, Wake, Warren, Wayne, and Wilson	Hurricane Fran	September 5-October 21, 1996
North Dakota		
Counties of Barnes, Benson, Burleigh, Cass, Cavalier, Dickey, Eddy, Emmons, Foster, Grand Forks, Grant, Griggs, Kidder, LaMoure, Logan, McHenry, McIntosh, McLean, Morton, Nelson, Oliver, Pembina, Pierce, Ramsey, Ransom, Richland, Sargent, Sheridan, Steele, Stutsman, Traill, Walsh, and Wells	Severe storms, flooding, ice jams, and ground saturation due to high water tables	March 12-June 21, 1996
Ohio		
Counties of Adams, Belmont, Brown, Clermont, Columbiana, Gallia, Hamilton, Jefferson, Lawrence, Meigs, Monroe, Scioto, and Washington	Severe storms and flooding	January 20-31, 1996
Counties of Adams, Belmont, Brown, Butler, Clermont, Gallia, Hamilton, Hocking, Jefferson, Lawrence, Meigs, Monroe, Paulding, Scioto, Vinton, and Williams	Flooding	May 2-June 24, 1996

Disaster Areas in 1996	Type of Disaster	Date of Disaster
<b>Oregon</b>		
Counties of Benton, Clackamas, Clatsop, Columbia, Coos, Deschutes, Douglas, Gilliam, Hood River, Jefferson, Josephine, Lane, Lincoln, Linn, Marion, Morrow, Multnomah, Polk, Sherman, Tillamook, Umatilla, Union, Wallowa, Wasco, Washington, Wheeler, and Yamhill; and the lands of the Coquille Indian Tribe, the Confederated Tribes of Umatilla Indian Reservation, and the Warm Springs Indian Reservation.	High winds, severe storms and flooding	February 4-21, 1996
Counties of Coos, Douglas, and Lane	Flooding, land and mud slides, and severe storms	November 17-December 11, 1996
Counties of Baker, Gilliam, Grant, Jackson, Josephine, Klamath, Morrow, and Wheeler	Severe winter storms, land and mudslides and flooding	December 25, 1996-January 6, 1997
<b>Pennsylvania</b>		
Counties of Adams, Allegheny, Armstrong, Bedford, Berks, Blair, Bradford, Bucks, Cambria, Carbon, Centre, Chester, Clearfield, Clinton, Columbia, Cumberland, Dauphin, Delaware, Fayette, Franklin, Fulton, Greene, Huntingdon, Indiana, Juniata, Lackawanna, Lancaster, Lebanon, Lehigh, Luzerne, Lycoming, Mifflin, Monroe, Montgomery, Montour, Northampton, Northumberland, Perry, Philadelphia, Pike, Schuylkill, Snyder, Somerset, Sullivan, Susquehanna, Union, Washington, Wayne, Westmoreland, Wyoming, and York	Blizzard of 1996	January 6-12, 1996
Counties of Adams, Allegheny, Armstrong, Beaver, Bedford, Berks, Blair, Bradford, Bucks, Butler, Cambria, Cameron, Carbon, Centre, Chester, Clarion, Clearfield, Clinton, Columbia, Crawford, Cumberland, Dauphin, Delaware, Elk, Erie, Fayette, Forest, Franklin, Fulton, Greene, Huntingdon, Indiana, Jefferson, Juniata, Lackawanna, Lancaster, Lawrence, Lebanon, Lehigh, Luzerne, Lycoming, Mercer, McKean, Mifflin, Monroe, Montgomery, Montour, Northampton, Northumberland, Philadelphia, Perry, Pike, Potter, Schuylkill, Snyder, Somerset, Sullivan, Susquehanna, Tioga, Union, Venango, Warren, Washington, Wayne, Westmoreland, Wyoming, and York	Severe storms and flooding	January 19-February 1, 1996
Counties of Adams, Beaver, Bedford, Bucks, and Franklin	Severe storms and flooding	June 12-19, 1996
Counties of Armstrong, Blair, Cambria, Clarion, Clearfield, Crawford, Greene, Indiana, Jefferson, and Venango	Severe storms, flooding and tornadoes	July 19, 1996
Counties of Cumberland, Huntingdon, Juniata, Mifflin, Montgomery, and Perry	Flooding associated with Tropical Depression Fran	September 6-8, 1996
County of Tioga	Severe thunderstorms, high winds, rain and flooding	November 8-15, 1996

Disaster Areas in 1996	Type of Disaster	Date of Disaster
<p>Puerto Rico</p> <p>Municipalities of Adjuntas, Aguada, Aguadilla, Aibonito, Anasco, Arecibo, Arroyo, Augas Buenas, Barceloneta, Barranquitas, Bayamon, Cabo Rojo, Caguas, Camuy, Canovanas, Carolina, Catano, Cayey, Ceiba, Ciales, Cidra, Coamo, Comerio, Corozal, Dorado, Florida, Guanica, Guayama, Guayanilla, Guaynabo, Gurabo, Hatillo, Humacao, Isabela, Jayuya, Juana Diaz, Juncos, Lares, Las Marias, Las Piedras, Loiza, Manati, Maricao, Maunabo, Mayaguez, Moca, Morovis, Naguabo, Naranjito, Orocovis, Patillas, Penuelas, Ponce, Quebradillas, Rincon, Rio Grande, Salinas, San German, San Juan, San Lorenzo, San Sebastian, Santa Isabel, Toa Alta, Toa Baja, Trujillo Alto, Utuado, Vega Alta, Vega Baja, Villalbo, Yabucoa, and Yauco</p>	Hurricane Hortense	September 9-11, 1996
<p>Rhode Island</p> <p>Counties of Bristol, Kent, Newport, Providence, and Washington</p>	Blizzard of 1996	January 7-13, 1996
<p>South Carolina</p> <p>Counties of Dillon, Georgetown, Horry, Marion, and Williamsburg</p>	Severe winds and flooding associated with Hurricane Fran	September 4-October 15, 1996
<p>U.S. Virgin Islands</p> <p>Islands of St. Croix, St. John, and St. Thomas</p>	Hurricane Bertha	July 8-9, 1996
<p>Vermont</p> <p>Counties of Addison, Bennington, Chittenden, Franklin, Lamoille, Orange, Orleans, Rutland, Washington, Windham, and Windsor</p> <p>County of Windham</p>	Ice jams and flooding	January 19-February 2, 1996
<p>County of Windham</p>	Extreme rainfall and flooding	June 12-14, 1996
<p>Virginia</p> <p>Counties of Accomack, Albermarle, Alleghany, Amelia, Amherst, Appomattox, Arlington, Augusta, Bath, Bedford, Bland, Botetourt, Brunswick, Buchanan, Buckingham, Campbell, Caroline, Carroll, Charlotte, Charles City, Chesterfield, Clarke, Craig, Culpeper, Cumberland, Dickenson, Dinwiddie, Essex, Fauquier, Fairfax, Floyd, Fluvanna, Franklin, Frederick, Giles, Gloucester, Goochland, Grayson, Greene, Greensville, Halifax, Hanover, Henrico, Henry, Highland, Isle of Wight, James City, King George, King &amp; Queen, King William, Lancaster, Lee, Loudoun, Louisa, Lunenburg, Madison, Mathews, Mecklenburg, Middlesex, Montgomery, Nelson, New Kent, Northhampton, Northumberland, Nottoway, Orange, Page, Patrick, Pittsylvania, Powhatan, Prince George, Prince William, Pulaski, Rappahannock, Richmond, Roanoke, Rockbridge, Rockingham, Russell, Scott, Shenandoah, Smyth, Southampton, Spotsylvania, Stafford, Surry, Sussex, Tazewell, Warren, Washington, Westmoreland, Wise, Wythe, and York; and Cities of Alexandria, Bedford, Bristol, Buena Vista, Charlottesville, Chesapeake, Clifton Forge, Colonial Heights, Covington, Danville, Emporia, Fairfax, Falls Church, Franklin, Fredericksberg, Galax, Hampton, Harrisonburg, Hopewell, Lexington, Lynchburg, Manassas, Manassas Park,</p>	Blizzard of 1996	January 6-12, 1996

Disaster Areas in 1996	Type of Disaster	Date of Disaster
Virginia—Continued		
Martinsville, Newport News, Norfolk, Norton, Petersburg, Portsmouth, Poquoson, Radford, Richmond, Roanoke, Salem, South Boston Town, Staunton, Suffolk, Virginia Beach, Waynesboro, Williamsburg, and Winchester	Blizzard of 1996	January 6-12, 1996
Counties of Alleghany, Augusta, Bath, Bland, Botetourt, Clarke, Fauquier, Frederick, Giles, Grayson, Greene, Highland, Loudoun, Page, Pulaski, Rappahannock, Rockbridge, Rockingham, Shenandoah, Warren, Washington, and Wythe; and the Cities of Buena Vista, Clifton Forge, Covington, Harrisonburg, and Waynesboro	Severe storm, high winds, flooding, and wind-driven rain	January 19-February 1, 1996
All Counties	Hurricane Fran	September 5-7, 1996
Counties of Accomack, Albemarle, Alleghany, Amelia, Amherst, Appomattox, Augusta, Bath, Bedford, Botetourt, Brunswick, Buckingham, Campbell, Charles City, Charlotte, Chesterfield, Clarke, Culpeper, Cumberland, Dinwiddie, Essex, Fluvanna, Giles, Gloucester, Goochland, Greene, Greenville, Halifax, Hampton City, Henrico, Henry, Highland, Isle of Wight, James City, King & Queen, King George, King William, Lancaster, Louisa, Lunenburg, Madison, Mathews, Mecklenburg, Middlesex, Montgomery, Nelson, New Kent, Northampton, Northumberland, Nottoway, Orange, Page, Pittsylvania, Powhatan, Prince Edward, Prince George, Prince William, Rappahannock, Richmond, Roanoke, Rockbridge, Rockingham, Shenandoah, Stafford, Surry, Warren, Westmoreland, and York; and the Cities of Bedford, Buena Vista, Charlottesville, Danville, Emporia, Fredericksburg, Hampton, Harrisonburg, Hopewell, Lexington, Lynchburg, Martinsville, Newport News, Poquoson, Staunton, Suffolk, Waynesboro, and Williamsburg	Hurricane Fran and severe storm conditions including high winds, tornadoes, wind-driven rain, and river and flash flooding	September 5-23, 1996
Washington		
Counties of Adams, Asotin, Benton, Clark, Columbia, Cowlitz, Garfield, Grays Harbor, King, Kitsap, Kittitas, Klickitat, Lewis, Lincoln, Pierce, Skagit, Skamania, Snohomish, Spokane, Thurston, Wahkiakum, Walla Walla, Whitman, and Yakima	High winds, severe storms and flooding	January 26-February 23, 1996
Counties of Klickitat, Pend Oreille, and Spokane	Severe ice storms	November 19-December 4, 1996
Counties of Adams, Asotin, Benton, Chelan, Clallam, Clark, Columbia, Cowlitz, Ferry, Garfield, Grant, Grays Harbor, Island, Jefferson, King, Kitsap, Kittitas, Klickitat, Lewis, Lincoln, Mason, Okanogan, Pacific, Pend Oreille, Pierce, San Juan, Skagit, Skamania, Snohomish, Spokane, Stevens, Thurston, Walla Walla, Whatcom, Whitman, and Yakima	Winter storms, land and mudslides and flooding	December 26, 1996
West Virginia		
Counties of Barbour, Berkeley, Boone, Braxton, Brooke, Cabell, Calhoun, Clay, Doddridge, Fayette, Gilmer, Grant, Greenbrier, Hampshire, Hancock, Hardy, Harrison, Jackson, Jefferson, Kanawha, Lewis, Lincoln, Logan, Marion, Marshall, Mason, McDowell, Mercer, Mineral, Mingo, Monongalia, Monroe, Morgan, Nicholas, Ohio, Pendleton, Pleasants, Pocahontas, Preston, Putnam, Raleigh, Randolph, Ritchie, Roane, Summers, Taylor, Tucker, Tyler, Upshur, Wayne, Webster, Wetzel, Wirt, Wood, and Wyoming	Blizzard of 1996	January 6-12, 1996

Disaster Areas in 1996

Type of Disaster

Date of Disaster

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West Virginia—Continued

Counties of Berkeley, Brooke, Grant, Greenbriar, Hampshire, Hancock, Hardy, Jefferson, Marshall, Mason, Mercer, Mineral, Monroe, Morgan, Nicholas, Ohio, Pendleton, Pleasants, Pocahontas, Preston, Raleigh, Randolph, Summers, Tucker, Tyler, Webster, Wetzel, and Wood

Flooding

January 19-February 2, 1996

Counties of Barbour, Boone, Harrison, Lincoln, Logan, McDowell, Mercer, Mingo, Pendleton, Pocahontas, Raleigh, Randolph, Tucker, Upshur, Wayne, Wetzel, and Wyoming

Flooding and heavy winds

May 15-June 10, 1996

Counties of Barbour, Braxton, Clay, Gilmer, Monongalia, Nicholas, Randolph, and Webster

Heavy rains, high winds, flooding, and slides

July 18-31, 1996

Counties of Berkeley, Grant, Hardy, Hampshire, Jefferson, Mineral, Morgan, Pendleton, Randolph, and Tucker

Heavy rain, high wind, flooding and slides due to Hurricane Fran

September 5-8, 1996

Wisconsin

Counties of Fond du Lac and Green

Tornadoes, severe storms and flooding

July 17-22, 1996

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