



Office of Tom J. Bordonaro, Jr., County Assessor

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Assessor's use only:

**APPLICATION FOR REASSESSMENT OF PROPERTY
DAMAGED BY MISFORTUNE OR CALAMITY**

Assessor's Parcel Number(s): _____

Legal Owner(s): _____

Damaged Property Address: _____

Telephone (8AM - 5PM): _____ Date of Misfortune or Calamity: _____

Type of Misfortune or Calamity: _____

(Note: Damage must exceed \$10,000.)

I am also filing an Application for Property Tax Installment Deferral pursuant to California Revenue and Taxation Code Section 194.1. *(Does not apply to properties with impound accounts.)*

PLEASE ATTACH DOCUMENTATION IN THE FORM OF FIRE DEPARTMENT RESPONSE REPORTS, INSURANCE CLAIMS, CONTRACTOR'S BIDS, ETC., WHICH MAY BE OF ASSISTANCE TO THIS OFFICE IN PROCESSING YOUR REASSESSMENT. **THIS APPLICATION MAY NOT BE PROCESSED WITHOUT PROPER DOCUMENTATION.**

Documentation Provided: _____

I CERTIFY, OR DECLARE, UNDER PENALTY OF PERJURY THAT THE ABOVE STATEMENTS ARE TRUE AND CORRECT.

Legal Owner Signature: _____ Date: _____

Printed Name: _____ Email Address: _____

Mailing Address: _____

Street

City

Zip

The California Revenue & Taxation code provides for disaster relief in Part 1, Chapter 2.5, Section 170, which states in part:

170. Reassessment of Property Damaged By Misfortune or Calamity. (a) Notwithstanding any provision of law to the contrary, the board of supervisors, by ordinance, may provide that every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed without his or her fault, may apply for reassessment of that property as provided in this section.

To be eligible for reassessment the damage or destruction to the property shall have been caused by any of the following:

(1) A major misfortune or calamity, in an area or region subsequently proclaimed by the Governor to be in a state of disaster, if that property was damaged or destroyed by the major misfortune or calamity that caused the Governor to proclaim the area or region to be in a state of disaster. As used in the paragraph, "damage" includes a diminution in the value of property as a result of restricted access to the property where that restricted access was caused by the major misfortune or calamity.

(2) A misfortune or calamity.

(3) A misfortune or calamity that, with respect to a possessory interest in land owned by the state or federal government, has caused the permit or other right to enter upon the land to be suspended or restricted. As used in the paragraph, "misfortune or calamity" includes a drought condition such as existed in this state in 1976 and 1977.

The application for reassessment may be filed within the time period specified in the ordinance or within twelve months of the misfortune or calamity, whichever is later, by delivering to the assessor a written application requesting reassessment showing the condition and value, if any, of the property immediately after the damage or destruction, and the dollar amount of the damage. The application shall be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.

(d)The property owner shall file the completed application within 12 months after the occurrence of that damage. Upon receipt of a properly completed, timely filed application, the property shall be reassessed....

The California Revenue & Taxation code provides for deferral of regular secured roll taxes in Part 1, Chapter 5, Section 194.1, which states:

194.1. Application for deferral of regular secured roll taxes. (a) Any owner of eligible property who files on or before the next property tax installment payment date, a claim for reassessment pursuant to Section 170, or whose property is otherwise reassessed pursuant to Section 170, may apply to the county assessor to defer payment of that installment of property taxes on the regular secured roll for the current fiscal year with respect to that property which are due no later than that date which immediately follows the disaster which resulted in substantial disaster damage. If a timely claim for deferral is filed, the payment shall be deferred without penalty or interest until the assessor has reassessed the property and a corrected bill prepared pursuant to Section 170 has been sent to the property owner. Taxes deferred pursuant to this section are due 30 days after receipt by the owner of the corrected tax bill and if unpaid thereafter are delinquent as provided in Section 2610.5 and shall be subject to the penalty provided by law.

(b) If, following reassessment pursuant to subdivision (a), the assessor determines that an owner who applied and was granted a deferral of property taxes did not file the claim in good faith, the owner shall be assessed a delinquency penalty for the nonpayment of the deferred taxes.

(c) This section does not apply to property taxes paid through impound accounts.