

## 2017 Wildfire Property Tax Reassessment Information

Revenue and Taxation Code section 170(a)(1) allows homeowners to apply for reassessment of their property if it has been the damaged or destroyed by Governor-declared disaster. The county assessor will immediately reappraise the property to reflect its damaged condition. In addition, when it is rebuilt in a like or similar manner, the property will retain its prior value (Proposition 13) for tax purposes. If a manufactured home is *totally destroyed* in a Governor-declared disaster, it may be replaced by a comparable unit without an increase in either the property taxes or the vehicle license and registration fees.

To qualify for property tax relief, you must file a claim with the county assessor within the time specified in your county ordinance, or 12 months from the date of damage or destruction, whichever is later (unless the assessor has the authority to grant relief without a claim). The loss estimate must be at least \$10,000 of current market value to qualify the property for this relief. The property will be reassessed according to its damaged state and property taxes will be adjusted accordingly.

In addition, Revenue and Taxation Code section 194.1 states that eligible property owners who file 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. 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. Check with your county assessor to find out when your reassessment application needs to be filed in order to qualify for a tax deferment. Most counties require that the application for reassessment be filed by **December 10, 2017** in order to qualify for a tax deferment.

For more information about property tax reassessment after a disaster, contact your local count assessor's office. You can also visit the Board of Equalization's Disaster Relief FAQ website at: <https://www.boe.ca.gov/proptaxes/faqs/disaster.htm>

County	Deadline to File Application	Owner Eligibility and Link to Local County Code	Contact Information	Link to Application for Reassessment on Web
Butte	12 months from date of disaster	Any person who, at 12:01 a.m. on January first, was the owner of, or had in his possession, or under his control, any taxable property, or who had acquired such property after such date and is liable for the taxes thereon for the fiscal year commencing the immediately following July first, which property was thereafter damaged or destroyed, without his fault, by misfortune or calamity, may apply to the assessor of Butte County for reassessment of such property. The damage must exceed thousand dollars (\$10,000.00). <a href="#">See Butte County Code Chapter 21, Article 5</a>	Phone: (530) 538-7721  Email: AssessorsOffice@ButteCounty.net  Address: 25 County Center Drive, Suite 100 Oroville, CA 95965	<a href="http://www.buttecounty.net/Portals/3/CalamityApplicationForm.pdf">http://www.buttecounty.net/Portals/3/CalamityApplicationForm.pdf</a>
Lake	12 months from date of disaster	Every person is eligible for reassessment who, at one (1) minute past midnight on January 1st was the owner of or had in his possession or under his control any taxable property, or who acquired such property after that date and is liable for the taxes thereon for the fiscal year commencing immediately following July 1st, if said property is damaged or destroyed without his/her fault by misfortune or calamity, and if the damage exceeds ten thousand dollars (\$10,000.00).	Phone: (707) 263-2302  Email: Assessor@co.lake.ca.us  Address: 255 N Forbes St # 223 Lakeport, CA 95453	<a href="http://www.co.lake.ca.us/Assets/Departments/AssessorRecorder/Assessor+Forms/Property+Damage/2016_Section_170.pdf">http://www.co.lake.ca.us/Assets/Departments/AssessorRecorder/Assessor+Forms/Property+Damage/2016_Section_170.pdf</a>

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<b>Mendocino</b>	12 months from date of disaster, or within 30 days of written notification by assessor	<p data-bbox="525 203 1024 235"><a href="#">See Lake County Code Chapter 18, Article 5</a></p> <p data-bbox="457 235 1092 787">Every person who at 12:01 a.m. on the immediately preceding March 1 was the owner of, or had in his possession, or under his control, any taxable property, or who acquired such property after such date and is liable for the taxes thereon for the fiscal year commencing immediately following July 1, which property was thereafter damaged or destroyed, without his fault, by a major misfortune or calamity, in an area or region subsequently proclaimed by the Governor to be in a state of disaster, if such property was damaged or destroyed by the major misfortune or calamity which caused the Governor to proclaim the area or region to be in a state of disaster, may, within 180 days after such proclamation*, apply for reassessment of such property by delivering to the Mendocino County Assessor a written application showing the condition and value, if any, of the property immediately after the damage or destruction, which damage must be shown therein to be in excess of one thousand dollars (\$1,000.00). <a href="#">See Mendocino County Code Chapter 5.12</a></p> <p data-bbox="493 852 1060 901">*County has extended deadline to 12 months after disaster.</p>	<p data-bbox="1207 235 1386 292">Phone: (707) 234-6800</p> <p data-bbox="1144 324 1449 381">Email: acr@mendocinocounty.org</p> <p data-bbox="1144 414 1459 495">Address: 501 Low Gap Rd., Rm 1020 Ukiah, CA 95482</p>	<a href="https://www.mendocinocounty.org/home/showdocument?id=12276">https://www.mendocinocounty.org/home/showdocument?id=12276</a>
<b>Napa</b>	12 months from date of disaster	<p data-bbox="457 909 1092 1193">Every person who, at one minute past midnight on January 1st, was the owner of or had in his possession or under his control any taxable property, or who acquired such property after that date and is liable for the taxes thereon for the fiscal year commencing immediately following July 1st, may make written application to the assessor for a reassessment of the property when, on or after January 1st, it is damaged or destroyed without his fault by misfortune or calamity, if the damage exceeds ten thousand dollars. <a href="#">See Napa County Code, Title 3, Chapter 3.16</a></p>	<p data-bbox="1207 909 1386 966">Phone: (707) 253-4467</p> <p data-bbox="1207 998 1386 1055">Fax: (707) 253-6171</p> <p data-bbox="1123 1088 1470 1144">Email: assessor@countyofnapa.org</p> <p data-bbox="1176 1177 1417 1258">Address: 1127 1st St., Ste. 128 Napa, CA 94559</p>	<a href="http://www.countyofnapa.org/calamity/">http://www.countyofnapa.org/calamity/</a>
<b>Nevada</b>	12 months from date of disaster	<p data-bbox="457 1266 1092 1429">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 in accordance with the provisions of Chapter 2.5 of the Revenue and Taxation Code (commencing with Revenue and Taxation Code</p>	<p data-bbox="1207 1266 1386 1323">Phone: (530) 265-1232</p> <p data-bbox="1144 1356 1459 1412">Email: assessor@co.nevada.ca.us</p>	<a href="https://www.mynevadacounty.com/DocumentCenter/View/21066">https://www.mynevadacounty.com/DocumentCenter/View/21066</a>

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		<p>Section 170). The Assessor may initiate the reassessment where the assessor determines that within the preceding 12 months taxable property located in the county was damaged or destroyed. To be eligible for reassessment the damage or destruction to the property must be at least \$5,000.</p> <p><a href="#">See Nevada County Code, Title 2, Chapter 5</a></p>	<p>Address: 950 Maidu Ave Nevada City, CA 95959</p>	
Orange	12 months from date of disaster	<p>Every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed without his fault, may apply for reassessment of that property as provided in Revenue and Taxation Code Section 170.</p> <p><a href="#">See Orange County Code, Title 1, Division 4, Article 3</a></p>	<p>Phone: (714) 834-2727</p> <p>Fax: (714) 834-3934</p> <p>Address: 11 Civic Center Plaza 625 N Ross St #142 Santa Ana, CA 92701</p>	<p><a href="http://www.ocgov.com/civicax/filebank/blobdload.aspx?BlobID=3110">http://www.ocgov.com/civicax/filebank/blobdload.aspx?BlobID=3110</a></p>
Sonoma	12 months from the date of disaster	<p>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 such property as herein provided. The assessor may initiate the reassessment where the assessor determines that within the preceding twelve (12) months taxable property located in the county was damaged or destroyed.</p> <p><a href="#">See Sonoma County Code, Chapter 12, Article 6</a></p>	<p>Phone: (707) 565-3010</p> <p>Address: 585 Fiscal Drive Room 104F Santa Rosa, CA 95403</p>	<p><a href="http://sonomacounty.ca.gov/CRA/Assessor/">http://sonomacounty.ca.gov/CRA/Assessor/</a></p>
Yuba	12 months from date of disaster	<p>Every person who at 12:01 a.m. on January 1 was the owner of or had in his or her possession or under his or her control, any taxable property, or who acquired such property after such date and is liable for the taxes thereon for the fiscal year commencing immediately following July 1, and whose property was damaged or destroyed without his or her fault, may file an application for reassessment of the property pursuant to this Chapter and Revenue and Taxation Code § 170.</p> <p><a href="#">See Yuba County Code, Title 5, Chapter 5.15</a></p>	<p>Phone: (530)749-7820</p> <p>Fax: Fax: (530) 749-7824</p> <p>Address: 915 8th. St., Suite 101 Marysville, CA 95901</p>	<p><a href="http://www.co.yuba.ca.us/departments/assessor/Cascade/Corrected%20Section%20170%20Wildfire%202017%20Application.pdf">http://www.co.yuba.ca.us/departments/assessor/Cascade/Corrected%20Section%20170%20Wildfire%202017%20Application.pdf</a></p>