



A Tradition of Stewardship  
A Commitment to Service

**Assessor-Recorder-County Clerk**  
Assessor Division

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**JOHN TUTEUR**  
**ASSESSOR-RECORDER-COUNTY CLERK**

## CALAMITY REASSESSMENT, PROPERTY TAX DEFERRAL AND REBUILDING OPTIONS

California's property tax laws provide a mechanism for the Assessor to adjust assessed values to recognize destruction caused by a calamity or misfortune which damages real or personal property. To qualify for a calamity adjustment the property must have suffered more than \$10,000 worth of damage and the owner must file a claim form with the Assessor within 12 months of the date of the calamity. Calamities do not include damage which occurs over time such as termite damage, gradual earth movements or vineyard diseases such as phylloxera. There are slightly different rules that apply depending on whether the damage is caused by a widespread event that results in a Governor's proclamation of disaster or by a property-specific misfortune.

Once the Assessor discovers or is notified of the calamity by either the property owner, the media or local authorities, a claim form is sent to the owner of the property. The claim form asks for the type of disaster, date of occurrence and an estimate of what the repair cost will be. After the claim form is returned, a real property field appraiser may visit the property to document the extent of the damage and to discuss the repair schedule with the owner. The Proposition 13 factored base year value of the property will then be reduced as of the date of damage or destruction to reflect the percentage of damage that the property suffered. If a structure was completely destroyed, the value will be removed. A roll correction will be sent to the County Auditor which will result in either a lower tax bill if still due or a refund if already paid.

The value is reduced or removed during the time the property is in a state of disrepair and then reinstated when the property is repaired. If the structure is restored to its original condition, the original Proposition 13 base year value is enrolled plus the appropriate time factor. If a better quality or larger structure is built as a replacement, credit is given for the base year value of the original improvement and then additional value is added for the current market value of the upgraded or larger structure. In the case of a destroyed manufactured home installed before 1980 which was paying a registration fee to Sacramento, the replacement home will go on the property tax rolls but the value will be enrolled so that the property taxes do not exceed the amount of the prior registration fee.

Owners whose improvements were destroyed or sustained damage equal to more than 50% of the fair market value of the improvements on the date of the damage are eligible to transfer their base year value to a replacement property in Napa County within 5 years of the date of damage of their improvements. Calamity base year transfer applications are available at the Napa County Assessor Division.

If an owner wishes to transfer their base year value to a different county, only the following counties will accept base year transfers from damaged Napa County properties: Contra Costa, Los Angeles, Modoc, Orange, San Francisco, Santa Clara, Solano, Sonoma, Sutter and Ventura.

Owners of properties who suffered qualifying damage in the October 2017 Napa Fire Complex can also apply to delay the payment of the December 10, 2017 first installment of their 2017-2018 property tax bill unless the taxes are paid by their mortgage company. An application for deferral must be submitted with the calamity reassessment claim no later than December 10, 2017. Taxes will be deferred until 30 days following receipt of a corrected bill that reflects the temporary reduction in value caused by the fires.

Should you have any questions please contact Napa County Assessor John Tuteur at 707.253.4459 or by e-mail [john.tuteur@countyofnapa.org](mailto:john.tuteur@countyofnapa.org)