

Disaster Relief

Request that the board of supervisors revise the disaster relief ordinance to conform to the current provisions of section 170.

[Section 170](#) has been amended numerous times over the years. Some of the significant changes included the following:

- [Section 170\(b\)](#) was amended to increase the threshold for qualifying for relief from \$5,000 or more in damage or destruction to \$10,000 or more in damage or destruction.
- [Section 170\(c\)](#) was amended to increase the time-period in which a property owner may file an assessment appeal on the post-disaster value from 14 days to 6 months after the date of the mailing of notification.
- [Section 170\(d\)](#) was amended to increase the time-period in which a property owner may file an application for relief, after notification by the assessor, from 6 months to 12 months after the occurrence of said damage.
- [Section 170\(l\)](#) was amended to state, in part, "When the assessor does not have the general authority pursuant to subdivision (a) to initiate reassessments, if no application is made and the assessor determines that within the preceding 12 months a property has suffered damage caused by misfortune or calamity..." Prior to the amendment, the time-period specified was "the preceding six months."
- [Section 170\(e\)](#) was amended to change the lien date from March 1 to January 1.

By not revising the county's disaster relief ordinance, the assessor's current administration of the disaster relief program may be in conflict with current statute.

Revise the application for disaster relief to meet the requirements of section 170(a).

[Section 170\(a\)](#) provides that the application shall show the condition and value, if any, of the property immediately after the damage or destruction, and the dollar amount of the damage. This required information is needed to assist the assessor in determining whether the property owner is eligible for tax relief following a misfortune or calamity. Incomplete information could lead to incorrect assessments.

Revise the notice of proposed reassessment to include the correct appeals filing period as specified in section 170(c).

[Section 170\(c\)](#) provides that the assessor shall notify the applicant in writing of the amount of the proposed reassessment and that the notice shall state that the applicant may appeal the proposed reassessment to the local board of equalization within six months of the date of mailing the notice. The assessor's current notice does not fully disclose the property owner's appeal filing rights, which could result in the property owner believing that they have missed the deadline to file an assessment appeal, when in fact they may still have time to file.

Grant the disaster relief only upon receipt of a complete and timely filed application.

[Section 170\(a\)](#) states that the application for reassessment may be filed within the time specified in the ordinance or within 12 months of the misfortune or calamity, whichever is later, by delivering to the assessor a written application requesting reassessment. The assessor must comply with [section 170](#) and only grant disaster relief upon receipt of a complete and timely filed application.

Calculate the proration of taxes due on damaged property to include the month in which the damage occurred.

[Section 170\(e\)](#) provides that property tax relief shall include the month in which the damage occurred. The assessor's practice violates the taxpayer's right to receive tax relief for the entire month in which the damage occurred.