

# County-Assessed Properties Division Disaster Relief

California State Board of Equalization  
March 27, 2019 Board Meeting  
Sacramento, CA

ITEM K3.2  
3/27/19

# What is Disaster Relief?

Revenue and Taxation Code section 170 provides that if a calamity such as fire, earthquake, or flooding damages or destroys your property, you may be eligible for property tax relief.

# How Do You Qualify?

- Taxpayer must file a claim with the county assessor within the time specified in that county's ordinance, or 12 months from the date of damage or destruction, whichever is later.

# How Do You Qualify? (cont'd)

- 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.

# Roles and Responsibilities

## BOE Staff

- Provide guidance to County Assessors and taxpayers.
- Provide the public with information through the BOE website.

# Roles and Responsibilities

(Cont'd)

## County Assessors

- Receive and process claims.
- Assess damage.
- Process reductions in assessed value.
- Restore base year value.

# What Happens Next?

- After an application is processed by the County Assessor, a notice of proposed new assessment will be sent to the taxpayer.
- A separate supplemental refund will be made based on the amount of the reduction.
- After the property is rebuilt, the base year value will be restored.