

# Office of the Assessor

County of Sutter

1190 Civic Center Blvd.

Yuba City, CA 95993

(530) 822-7160

[www.https://www.suttercounty.org/](https://www.suttercounty.org/government/county-departments/assessor)

[government/county-departments/assessor](https://www.suttercounty.org/government/county-departments/assessor)



**Kathy Scriven, Assessor**

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

California law provides property tax relief for taxpayers whose property was damaged or destroyed. This property tax relief is available to owners of real property, business equipment and fixtures, and to owners of aircrafts, boats or certain mobile homes. Damage to personal property, such as household furnishings, or to growing crops is not eligible since they are not assessed for property tax purposes. This program requires reassessment of the property to reflect its damaged condition, and the subsequent reduction or partial refund of the current year's taxes. After the property is fully repaired, owners will retain their previous base year value if the property is rebuilt in a like or similar manner. Property suffering a gradual deterioration over a long period of time does not qualify.

### **Eligibility requirements:**

1. The damage is equal to or greater than \$10,000 (Market Value).
2. The damage is sudden, caused by a misfortune or calamity and not the fault of the property owner.
3. The application must be submitted to the Assessor's Office within 12 months from the date the damage occurred.

**In order to process your claim as soon as possible, please document the property damage, including proof of the date that the damage occurred, and the cost to cure it with:**

- **Official Damage Report (i.e. Fire Department Report and/or Insurance Report)**
- **Photographs**
- **Contractor's Estimates and/or Contract for Repair**

**Property tax relief for the calamity can't be given without documentation of the loss.**

**NOTE:** It is important to understand that this program provides proportional amounts of property tax relief. In many cases, the savings may be significantly less than 1% of the damage amount due to the fact that assessed values set pursuant to Proposition 13 may be considerably lower than current market values.

### **Example:**

The following example assumes a \$20,000 loss to improvements, a six month period for repairs, assessed values on the tax bill of \$75,000 on land and \$150,000 on the improvement, market values before the loss of \$150,000 on the land and \$200,000 on the improvements and an approximate tax rate of 1.15%.

\$20,000 ÷ \$200,000 =	10%	X	\$150,000	X	1.15%	X	6 ÷ 12 months =	\$86.25
Loss ÷ Market Value Of Improvements =	Ratio Of Loss To Market Value Of Improvements X	Assessed Value of Improvements X	Approximate Tax Rate X	Repair period (months ÷ total months in fiscal year) =	Tax Dollar Reduction			

You may submit this form by mail or in person to the address indicated above, by **FAX (530) 822-7198** or by email to [assessor@co.sutter.ca.us](mailto:assessor@co.sutter.ca.us) For additional information you may call our office at **(530) 822-7160**.

This application is being sent in accordance with Section 170 of the Revenue and Taxation Code and Chapter 120 of Sutter County Ordinance No. 1326, Sec. 1

<b>ASSESSEE'S NAME(S) (DBA, Business Only)</b>
<b>MAILING ADDRESS (Street Number, Street Name, City, Zip)</b>
<b>PROPERTY ADDRESS (Street Number, Street Name, City, Zip)</b>

DAMAGED PROPERTY CATEGORIES *	DESCRIBE CAUSE OF DAMAGE *	DATE DAMAGE OCCURRED	APPLICANT'S OPINION OF VALUE		
			Value Prior to Damage	Cost or Value of Damage or Loss <small>(May use insurance estimates or contract cost)</small>	Value After Damage
	i.e. Fire, Flood, Wind, etc.	(Month, Day, Year)	(Column #1)	(Column #2)	(#1 less #2)
LAND					
IMPROVEMENTS (Structures)					
IMPROVEMENTS (Business Fixtures)					
PERSONAL PROPERTY **					

\* Provide additional detail and explanation below

\*\* **Examples:** Business and personal property, aircrafts, boats or certain mobile homes, but do not include non-assessable items such as personal effects, household furnishings, or business inventories.

Description of the property damaged and the extent of damage (use additional sheet if necessary):

Brief statement of facts and circumstances regarding the cause of damage:

DOCUMENTATION ATTACHED ☐

DOCUMENTATION TO BE SUBMITTED LATER

I hereby apply for reassessment of the property described above. The property was damaged or destroyed without my fault. I declare that I was the owner of the property, or had it in my possession and control at the time of the loss, and that I am responsible for the taxes on the property. I certify (or declare) under penalty of perjury under the laws of the State of California, that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

NAME

DATE

SIGNATURE

DAYTIME TELEPHONE

EMAIL ADDRESS

## **PROPERTY TAX INSTALLMENT DEFERRAL**

Under certain circumstances, you may be eligible to file for a Property Tax Installment Deferral for property substantially damaged or destroyed by a disaster or state of emergency as declared by the Governor. (Ref. R&T Code 194, 194.1)

To qualify for the deferral:

- You must pay the property taxes directly (not through an impound account).
- If your principal place of residence, it must have suffered damage amounting to at least 10 percent of its fair market value or ten thousand dollars (\$10,000), whichever is less.
- For other types of property, must have suffered damage of at least 20% of fair market value. The request for deferral of the secured property tax installment payments must be filed along with the Calamity Application for Reassessment.

## CALAMITY FAQ's

1. What type of property tax relief is available?

The current property taxes will be reduced for that portion of the property damaged or destroyed. This reduction will be from the date of the damage, and will remain in effect until the property is rebuilt or repaired.

2. If I meet all the eligibility requirements, will my property taxes be increased after my property is rebuilt or repaired?

No. Property owners will retain their previous taxable value if the house is rebuilt in a like or similar manner, regardless of the actual cost of construction. However, any new square footage or extras, such as additional baths, will be added to the base-year value at its full market value.

3. What are the requirements to qualify for this tax relief?

To qualify, the damage must be in excess of \$10,000 in value (market value), and a claim must be filed with the Assessor's Office within 12 months from the date the damage occurred.

4. If my mobile-home is severely damaged by fire, do I qualify for this tax relief?

Yes. You qualify for this property tax relief if your mobile-home was assessed for property taxes and is not on State license fees.

5. If my furniture was destroyed, can my property taxes be reduced?

No. Household furnishings are not assessed for property taxes and, therefore, do not qualify for property tax relief.

6. Do boats and airplanes qualify for this property tax relief if they were damaged by a storm or fire?

Yes. Tax relief is available for all taxable property, including boats, aircraft, and business personal property.

7. Do I qualify for property tax relief if a storm damaged my walnut or peach trees?

Yes. Tax relief is available if the damage to your trees exceed \$10,000. The nuts/fruit, however, is not assessed for property tax purposes and, therefore, is not available for property tax relief.

8. I have an avocado grove and, due to the fruit fly infestation, my entire crop was lost. Can I qualify for a calamity reduction?

Although the Assessor's Office values the trees and irrigation system for property tax purposes, the actual fruit is not assessed. Therefore, there can be no reduction in property taxes.

9. My house has a cracked slab. Does this qualify as a calamity?

No. Although any construction defect will adversely affect the value of the property, it does not qualify for relief under this program. A court decision has determined that since the damage occurred over time and not as a sudden event, an exact date cannot be established. Therefore, there can be no reduction under this provision.

10. How does the Assessor's Office determine the amount of property taxes to be refunded if my house was partially destroyed by a fire?

The appraiser determines the market value of the house before and after the damage. The percentage of the loss is then applied to the assessed value of the house and a refund is issued. The land value will remain unchanged.

11. Once I file my application, what is the process?

After the application is processed by the Assessor's Office, a Supplemental Notice will be sent to the taxpayer. The Auditor will issue a supplemental refund based on the amount of reduction. The refund will be prorated from the date of destruction to the end of the fiscal year. You must still pay your regular tax bill.

12. What if I disagree with the value as determined by the Assessor's Office?

If you disagree with the value established by the Assessor's Office, you must file an appeal within six months from the date on the notification of proposed values. A hearing will be scheduled by the Assessment Appeals Board.

13. How can I qualify for this property tax relief?

To qualify for this property tax relief, you must file a claim form with the Assessor's Office and meet all the eligibility requirements.

14. Where do I get the necessary claim form?

You may obtain an application by calling the Assessor's Office at (530) 822-7160, by downloading the application from our website or by visiting our office.