



County of Santa Cruz

SEAN SALDAVIA, ASSESSOR
701 OCEAN STREET
SANTA CRUZ, CA 95060
(831) 454-2002 FAX: (831) 454-2495
assessor@santacruzcounty.us

Sheri Thomas
Chief Deputy-Valuation
Claudia Cunha
Chief Deputy-Administration

APPLICATION FOR REASSESSMENT OF PROPERTY DAMAGED BY CALAMITY OR MISFORTUNE

Assessor's Parcel Number: _____

Location of Property: _____

Owner Name(s): _____

Date Damage Occurred: _____

Brief description of damage and circumstances causing damage:

		CONDITION OF PROPERTY					
BEFORE DAMAGE:	EXCELLENT	GOOD	AVERAGE	FAIR	POOR		
AFTER DAMAGE:	EXCELLENT	GOOD	AVERAGE	FAIR	POOR	DESTROYED	

Please check the appropriate box below:

I live on the property, am eligible for the Homeowner's Exemption and my property has suffered at least \$10,000 in damage due to a calamity or misfortune.

Do you intend to reoccupy this property upon repair? Yes No

– or –

I own other property which has suffered damage of at least 20% of its fair market value due to a calamity or misfortune.

Do you have an impound account?* Yes No

If no, do you wish this form to serve as a request for tax deferral, pursuant to Section 194.1 of the California Revenue and Taxation Code?

Yes No If yes, next property tax installment due date: _____

**If you have questions regarding this, please contact our office.*

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Signature: _____

Date: _____

Email: _____

Phone #: _____

Please remember to contact the Assessor in the event of a change in mailing address.

CALAMITY RELIEF

(Damage due to fire, flood, storm, etc.)

To be eligible for calamity relief pursuant to Section 170 of the Revenue and Taxation Code:

1. The application must be made by the person who, on January 1, was the owner of the taxable property which suffered damage, or by a person who acquired the property after January 1 and is responsible for the taxes for the next fiscal year commencing July 1.
2. You must have suffered at least **\$10,000** damage to **taxable property**. This amount is measured by the current market value of the destroyed or damaged property, not necessarily replacement cost.

Taxable Property includes:

Land (land contour change due to flooding)
Structure - buildings, awnings, wells
Trees (where the trees are separately assessed)
Personal Property - boats, airplanes, business property (such as desks, shelves, computers, farm equipment)
Mobile Home subject to local property tax

Non-Taxable Property *not eligible* for calamity relief includes:

Licensed vehicles (cars, trucks, boat trailers, etc.)
Household personal property
Licensed Mobile Home
Crops
Business Inventory
Livestock used to produce food or fiber

3. The damage must have occurred by misfortune or calamity, without fault of the owner. (Demolition does not qualify.)
4. A completed calamity relief application must be filed with the Assessor within 12 months of the date of the misfortune or calamity.

It is preferable, however, that the application be filed with the Assessor within 60 days of the date of the calamity or misfortune in order to allow adequate time for analysis and processing. If you are unsure of the amount of damage but believe it will exceed \$10,000, the application should still be filed with the Assessor.

If your application is granted (the damage is found to be \$10,000 of taxable property or greater), the relief will be prorated based on the ratio of the current market value of the property to the current taxable (Proposition 13) value of the property. The value is then adjusted for the balance of the remaining fiscal year.

Once the property is repaired and rebuilt, the property value will be readjusted to the level that existed prior to the damage if the improvements are repaired or rebuilt in a like or similar manner. If additional living space is added or other significant improvements are made in addition to the repair, those improvements will be assessed at current market value.

Property Tax Deferral

Section 194.1 of the California Revenue and Taxation Code reads, in part:

(a) Any owner of eligible property who files on or before the next property tax installment payment date, a claim 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 on the regular secured roll for the current fiscal year which are due no later than that date which immediately follows the disaster which resulted in substantial disaster damage. 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 as provided in Section 2610.5 and shall be subject to the penalty provided by law.

(c) This section does not apply to property taxes paid through impound accounts.