

**INFORMATION AND APPLICATION FOR REASSESSMENT OF PROPERTY
DAMAGED BY MISFORTUNE OR CALAMITY**

California Revenue and Taxation Code Section 170 and Marin County Ordinance 2287 may provide property tax relief to assessee's (owners or persons liable for the taxes thereon) of any taxable property if such property is damaged or destroyed, without fault, by a misfortune or calamity. Upon reconstruction, restoration, or repair, an assessment value may be restored. To qualify for reassessment, it is required that:

1. A written "Application for Reassessment" (reverse) must be filed with the Assessor-Recorder no more than twelve months after the occurrence of misfortune or calamity or as otherwise provided by law. If no application is made and the Assessor determines that within the preceding twelve months a property has suffered damage caused by misfortune or calamity that may qualify the property owner for relief under an ordinance adopted under this section, the assessor shall provide the last known owner of the property with an application for reassessment. The property owner shall file the completed application with the Assessor within 60 days of the date of mailing on the notification by the Assessor but in no case more than twelve months after the occurrence of said damage.
2. The damage to taxable property is \$10,000 or more of full cash value, not including non-taxable items such as household and personal effects.
3. The damage or destruction is not attributable to fault by the owner.
4. The application shall be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.

Upon receiving a proper application, the Assessor will verify damage or loss by reappraising separately the land, improvements and any personal property subject to property taxation. If the total value loss is \$10,000 or more, the Assessor shall determine the percentage of loss to land, improvements and personalty. A ratio of damaged to undamaged full cash value will be established and the current taxable value shall then be adjusted by the same ratio. The assessor shall notify the applicant in writing of the amount of the proposed reassessment and 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.

Revenue and Taxation Code sections 194 et seq. may provide for property tax deferral for certain eligible properties for a county proclaimed by the Governor to be in a state of emergency. "Property tax deferral claim" means a claim filed by the owner of eligible property who files on or before the next property tax installment payment date, in conjunction with, or in addition to, the filing of an application for reassessment of that property pursuant to Section 170, that enables the owner to defer payment of the next installment of taxes on property on the regular secured roll for the current fiscal year, as provided in Section 194.1 or to defer payment of taxes on property on the supplemental roll for the current fiscal year, as provided in Section 194.9.

If you may qualify for reassessment under the foregoing provisions, please complete the application and return it by first class mail to the Office of the Assessor-Recorder, P.O. Box C, Civic Center Branch, San Rafael, CA 94913. If you have additional questions regarding this form, the assessment of property damaged by misfortune or calamity, or information regarding property tax deferral please telephone (415) 499-7215.



OFFICE OF THE ASSESSOR-RECORDER-COUNTY CLERK

Richard N. Benson
Assessor-Recorder-County Clerk

APPLICATION FOR REASSESSMENT OF PROPERTY DAMAGED BY MISFORTUNE OR CALAMITY

Table with 2 columns: Section 170 of the Revenue and Taxation Code of the State of California and Marin County Ordinance 2287 provide for reassessment of property damaged or destroyed, without fault, by misfortune or calamity. Assessor's Use Only. Claim Number: Date Received:

- 1. Assessor's parcel number of damaged property
2. Address or location of damaged property
3. Type of property damaged (describe): Real Property Business / Personal Property Other Taxable Property
4. Damaged caused by
5. Date of damage
6. Describe damage

- 7. Applicant's opinion of amount of damage: \$
8. Applicant's opinion of property value immediately before damage: \$
9. Applicant's opinion of property value immediately after damage: \$
10. Insurance company's or contractor's estimate of damage: \$
11. Yes No If available, do you want to designate this application as a claim for property tax deferral pursuant to the provisions of Revenue and Taxation Code section 194 et seq. Note: checking this box may not qualify you to defer tax payments, see additional information on reverse.

If you have repair statements or estimates please attach copies, however, do not delay filing this application within the required time period. If repair bills or estimates are acquired after filing this application, please forward copies to the Assessor at the address below.

I declare under penalty of perjury that all of the foregoing statements are to the best of my knowledge true and correct. If executed outside of the State of California, this application must be verified by affidavit.

Applicant's Name: (Print)

Mailing Address: (Please provide a current mailing address for correspondence.)

Daytime Telephone Number:

Signature Date