



Sacramento County
Office of the Assessor
 Christina Wynn, Assessor
 Jarret Stedifor, Assistant Assessor

Real Property Division
 3701 Power Inn Road, Suite 3000
 Sacramento, CA 95826-4329
 www.assessor.saccounty.net
 (916) 875-0700

Date: _____

Parcel Number: _____

Calamity Application for Reassessment: Physically Damaged or Destroyed Property
(See the Instructions on reverse side or page 2)

- 1) Address of the damaged property _____
- 2) Type of Property Damaged:
 Real Property Business Personal Property Fixtures Boat Aircraft
 Describe: _____
- 3) Date of damage: _____ Cause of damage: _____
- 4) Describe the damage: _____

- 5) Building inspection or fire department you called: _____
 Date: _____
- 6) Was this damage caused by you or an employee of yours? Yes No
- 7) Your opinion of the value of the property immediately before the damage: \$ _____
- 8) Your estimate of the amount of damage: \$ _____
- 9) Attach a copy of the insurance company estimate to this form, if available.
 Name of insurance company: _____
 Name of adjuster/agent: _____ Phone: _____
- 10) Will the property be repaired: Yes No

I swear, under penalty of perjury, that all of the statements above are true and correct to the best of my knowledge and belief.

Your name (please print): _____ Daytime phone: _____
 Mailing address: _____
 e-mail address: _____
 Signature: _____ Date: _____

If signed outside the State of California, the application must be verified by affidavit.

Please make a copy for your records.

Assessor's Use Only: Crew: _____ Claim #: _____ A/D by: _____ APN: _____

INSTRUCTIONS CALAMITY APPLICATION FOR REASSESSMENT

You may qualify for a reduction or refund of property taxes if property you own (or are responsible for the property taxes) was damaged or destroyed. (*Ref. R&T Code 170*)

To qualify for a possible reassessment, **all** of the following requirements must be met:

- The damage must have occurred within the past year.*
- The physical damage to the **taxable property** must be more than \$10,000 in value. You can attach an insurance company estimate as evidence for your claim.
- The damage must have occurred by 'misfortune or calamity' such as a fire, flood, accident, etc. The damage can not have been the fault of the owner. (Demolition does not qualify.)
- You may file the application if you are listed as the owner on the assessment roll, or if you are responsible for paying the property taxes.
- The application **must** be postmarked or returned to the Assessor's Office no later than one year after the date of damage.*
- The application is signed under the penalty of perjury. If you sign it outside the State of California, the application must be verified by affidavit.

If you meet **all** of the above requirements, your property will be reassessed to reflect the percentage of loss due to the misfortune or calamity. If you do not meet these requirements, do not file an application.

*If your property was damaged more than 1 year ago, and was still in damaged condition the following January 1, contact our office.

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 of at least 10% of its fair market value.
- 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.

Applications can be obtained by contacting our office or by accessing the Assessor's website: www.assessor.saccounty.net

If you have any questions, please contact our Real Property Division at (916) 875-0700. Telephone hours are 8 A.M. to 4 P.M., Monday through Friday. You may also visit our office at 3701 Power Inn Road, Suite 3000. Our office hours are from 8 A.M. to 5 P.M.