REASSESSMENT OF PROPERTY DAMAGED OR DESTROYED

BY MISFORTUNE OR CALAMITY

Section 170 of the Revenue and Taxation Code of the State of California requires the following:

1. The applicant must be the person who owned, possessed, or had control of the damaged or destroyed property as of January 1. You may also apply if you acquired the property after January 1 and are liable for the property taxes for the following tax year (July 1 through June 30).

2. The damage must be a direct result of misfortune or calamity through no fault of the applicant. Additional considerations may apply as follows:

    a. In an area or region proclaimed by the Governor to be in a state of disaster, damage may include the loss in value of the property resulting from restricted access to the property caused by the major misfortune or calamity, or

    b. In the case of possessory interest in federal or state government owned land, the damage may include the suspension or restriction of the permit or right to enter upon the land resulting from misfortune or calamity.

3. Damage to the taxable property must be at least $10,000.

4. The application must be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.

5. THE APPLICATION MUST BE FILED NO MORE THAN 12 MONTHS AFTER THE OCCURRENCE OF THE DAMAGE.

Should a refund be issued as a result of the reassessment of the damaged property, you still must pay the annual property tax bill. If the misfortune or calamity damage and restoration occur in the same tax year, you will receive a refund as of the date of damage but will also be issued a supplemental tax bill as of the date of restoration.

If you qualify for reassessment according to the above provisions, please complete the enclosed form and return it to this office. Your property may be reappraised and you may receive a corrected tax bill or refund. The adjustment and proration of taxes will be based upon the reduction in value from the date of damage to the end of the fiscal year.

If you have any additional questions or need any further assistance, please contact us at (209) 966-2332.

Office of the Assessor
Application for Reassessment of Property Damaged or Destroyed by Misfortune or Calamity

IMPORTANT **Applications will not be accepted more than 12 months after the date of damage.**

In accordance with Section 170 of the Revenue and Taxation Code of the State of California, I hereby apply for reassessment of the following property which was damaged or destroyed through no fault of my own.
The damage was at least $10,000

1. Address of Damaged Property Number/Street/City/ZIP

2. Cause of Damage

3. Type of Damaged Property

☐ Real Property ☐ Boat or Aircraft ☐ Business Personal Property ☐ Manufactured Home

4. Tax Bill Information (if available)

☐ Secured Tax Bill Assessor Parcel Number (APN) _____

☐ Unsecured Tax Bill Boat or Aircraft Registration No. _____

5a. Date on which the Damage Occured	5a. Date Repaired

6. Percentage of land area damaged/burned _____%

7. Describe the Damage

8a. Amount of Damage to Real Property	8b. Amount of Damage to Taxable Personal Property (Do not include household furnishings or personal effects)
$	$

We strongly recommend that you include photographs of the damaged property with this application.

IMPORTANT **I declare under penalty of perjury that all of the foregoing statements are, to the best of my knowledge, true and correct**

Applicant Name

Applicant Mailing Address Number/Street/PO Box

City or Town, State and ZIP Code

Email Address	Telephone Number (including Area Code)

Applicant Signature Date

MAIL TO:

Mariposa County Assessor
PO Box 35, Mariposa CA 95338
(209) 966-2332