County of Fresno

Paul Dictos, C.P.A.
Assessor - Recorder

Calamity Application for Reassessment: Damaged or Destroyed Property

(See the Instructions on reverse side)

1 Address or Parcel Number of the damaged property: _____

Sub number(s) if applicable: _____

2 Type of property damaged (check all that apply):

☐Real Property ☐Fixtures ☐Business Personal Property ☐Boat ☐Aircraft

3 Date of damage: _____ Cause of damage: _____

4 Was this damage caused by you or an employee of yours? ☐ Yes ☐ No

5 Describe the damage: _____

6 Building inspection or fire department you called: _____ Date: _____

7 Your opinion of the property value immediately before the damage: $_____

8 Your estimate of the amount of damage: $_____

9 Will the property be repaired? ☐ Yes ☐ No

10 Name of insurance company: _____

Name of adjuster or agent: _____ Phone: _____

Attach a copy of the insurance company estimate to this form.

☐ Please treat this claim as a Property Tax Deferral claim pursuant to California Revenue and Taxation Code section 194.1. (Does not apply to properties with impound accounts)

I declare under penalty of perjury that all of the foregoing statements are to the best of my knowledge true and correct. If my property is reassessed, and taxes have been paid, this application shall constitute a claim for refund.

Signature: _____ Date: _____

Print your name: _____ Daytime phone: _____

Mailing address: _____

E-mail address: _____

This application must be verified by affidavit if signed outside the State of California

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Hall of Records, 2281 Tulare Street / Fresno, California 93721 / Phone (559) 600-3534 / Fax (559) 600-1483
P.O. Box 1146 / Fresno, California 93715-1146
Equal Employment Opportunity • Affirmative Action • Disabled Employer
Submit form to Assessor_RP@FresnoCountyCA.gov

CALAMITY APPLICATION FOR REASSESSMENT INSTRUCTIONS

You may qualify for a reduction or refund of property taxes if property you own (or are responsible for paying taxes on) was damaged or destroyed.

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 at least $10,000 in value. 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 cannot 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.

Your property will be reassessed to reflect the percentage of loss due to the misfortune or calamity only if all of the requirements are met. Do not file an application if you do not meet these requirements.

***** 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.

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 fair market value.
- For other types of property, it 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 designated by checking the box on the application.

Applications can be obtained by contacting our office or by accessing the Assessor's website, https://www.co.fresno.ca.us/departments/assessor.

Contact our office at (559) 600-3534, option 1, with any questions. Telephone hours are 9 A.M. to 4 P.M., Monday through Friday. You may also visit our office at 2281 Tulare Street, Room 201. Our office hours are 8 A.M. to 5 P.M. Email your questions to assessorWebmail@fresnocountyca.gov.

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