

DIANE BROWN
 BUTTE COUNTY ASSESSOR
 25 COUNTY CENTER DRIVE, SUITE 100
 OROVILLE, CA 95965-3382
 TELEPHONE: (530) 552-3800 FAX: (530) 538-7991

**APPLICATION FOR REASSESSMENT
 PROPERTY DAMAGED/DESTROYED BY MISFORTUNE OR CALAMITY**

ASSESSMENT NUMBER: _____

PROPERTY LOCATION: _____

OWNER NAME(S) _____

DATE ON WHICH DAMAGE OCCURRED: _____

DAMAGE CAUSED BY: _____

ESTIMATED VALUE OF DAMAGED PROPERTY

	ESTIMATED VALUE BEFORE DAMAGE	ESTIMATED VALUE AFTER DAMAGE
LAND		
STRUCTURE		
GROWING IMPROVEMENTS		
FIXTURES		
PERSONAL PROPERTY (INCLUDE BOAT/AIRCRAFT)		

CONDITION OF PROPERTY

BEFORE DAMAGE: EXCELLENT GOOD AVERAGE FAIR POOR

AFTER DAMAGE: EXCELLENT GOOD AVERAGE FAIR POOR DESTROYED

Was this property your principal place of residence: Yes No

If yes, do you intend to reoccupy this property upon repair? Yes 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, property tax installment due date: _____

REMARKS:

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

 Owner Signature _____
 Date

Current Mailing Address _____

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

Daytime Phone: _____

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.