Print Form

DIANE BROWN
BUTTE COUNTY ASSESSOR
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OROVILLE, CA 95965-3382
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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

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.)

PURSUANT TO SECTION 170 OF THE REVENUEANDTAXATION CODE

To be eligible for calamity relief:

1. The application must be made by the person who, on January I, 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.