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In the event of a major disaster, there are several avenues for property tax relief. Because the Governor has made a disaster proclamation, even more resources are available. Below are details of each program and what they do.

- New construction exclusion under Revenue and Taxation Code Section 170. This provision allows property owners whose properties have been damaged or destroyed by misfortune or calamity to be reconstructed to a state that is substantially equivalent to the property before damage or destruction.
- Base year transfer within the same county under Revenue and Taxation Code Section 69. This section allows the value of a property substantially damaged or destroyed by a disaster, as declared by the Governor, to be transferred to comparable property within the same county, which is acquired or newly constructed within five years of the disaster, as a replacement for the substantially destroyed property.
- Base year transfer to property located in a different county under Revenue and Taxation Code Section 69.3. This section allows the value of a property substantially damaged or destroyed by a disaster, as declared by the Governor, to be transferred to comparable property within a different county that has adopted an ordinance that allows such transfers. The counties currently accepting intercounty transfers are Contra Costa, Los Angeles, Modoc, Orange, San Diego, San Francisco, Santa Clara, Solano, Sonoma, Sutter and Ventura.
- Base year transfer to property located in the same or different county under Revenue and Taxation Code Section 69.5. This section allows the value of a property substantially damaged or destroyed by a disaster, by a person who is disabled or over the age of 55, to be transferred to a property in the same county or in a different county that has adopted an ordinance allowing such transfer. Currently, the only counties that allow intercounty transfers are Alameda, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Mateo, Santa Clara, Tuolumne and Ventura.
- Base year transfer to comparable mobile home located in the same county under Revenue and Taxation Code Section 172. This section allows the value of a mobile home, destroyed by a disaster, as proclaimed by the Governor, to be transferred to a mobile home of comparable size, utility and location. If a mobile home subject to license fees through the Department of Housing and Community Development is replaced with a mobile subject to property tax, the mobile home shall be enrolled with an assessed valuation so that the property taxes paid equal the amount of license fees and registration on the destroyed unit for the year prior to its destruction.
- Replacement and reconstruction of manufactured homes under Revenue and Taxation Code Section 5825. This section states that if a manufactured home has been damaged

or destroyed by misfortune or calamity, the replacement or reconstruction of that unit is not new construction if the replacement or reconstructed unit is substantially equivalent to the unit destroyed or damaged.

In addition to the relief listed above, Revenue and Taxation Code Section 194.1 allows any owner of property, damaged or destroyed by a disaster, as proclaimed by the Governor, to file for deferral of the next property tax installment. Taxes deferred under this section are due 30 days after receipt by the owner of a corrected tax bill or notification that the property is not eligible for deferment.