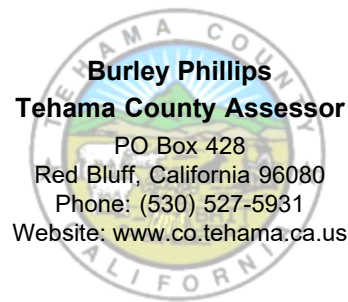


# CLAIM FOR DISASTER RELIEF REASSESSMENT OF PROPERTY DAMAGED BY MISFORTUNE OR CALAMITY

TO RECEIVE CALAMITY RELIEF PLEASE RETURN THIS FORM **WITHIN 1 YEAR** **FROM THE DATE OF THE CALAMITY**. OUTSIDE OF THAT TIMELINE PLEASE CONTACT US. FEEL FREE TO PHONE WITH ANY QUESTIONS YOU MAY HAVE.



ASSESSOR USE ONLY	
<input type="checkbox"/>	Approved _____
<input type="checkbox"/>	Denied _____
<input type="checkbox"/>	DNQ _____

Assessment/Fee Parcel # \_\_\_\_\_ Date of Damage: \_\_\_\_\_

Property Location: \_\_\_\_\_

Property Owner: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Cause of Damage:  Fire  Flood  Other: \_\_\_\_\_

## DAMAGE DESCRIPTION

(Check all that apply. Include estimated values)

Structures  Land  Growing Improvements  Personal Property (Equipment, Boat, Aircraft)

*Note: You must have suffered at least \$10,000 damage to taxable property to qualify for calamity relief.*

This is my principal place of residence.  I intend to re-occupy the property by \_\_\_\_\_

I, the undersigned petitioner or agent for the petitioner, hereby swear under penalty of perjury that the foregoing statements are true and correct.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_ Phone: \_\_\_\_\_

Owner  Agent Email: \_\_\_\_\_

*Application for reassessment of property damaged or destroyed by a misfortune or calamity, which must be \$10,000 or more to qualify, filed pursuant to Tehama County Ordinance #1787 and the Revenue and Taxation Code, Section 170, Chapter 2.5 as amended by SB 1184 effective January 1, 2022.*

**NOTE: IF EXECUTED OUT OF THE STATE OF CALIFORNIA SIGNATURE MUST BE VERIFIED BY AFFIDAVIT.**

## CALAMITY RELIEF - DAMAGE DUE TO FIRE, FLOOD, STORM, ETC

To be eligible for calamity relief pursuant to Section 170 of the California 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 changes due to flooding
- Structure - buildings, awnings, wells
- Trees - in which the trees are separately assessed
- Personal Property - boats, airplanes, business property (such as desks, shelves, computers, farm equipment)
- Mobile Homes 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 Homes
  - Agricultural 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 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 be filed with the Assessor.

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.