JORDAN Z. MARKS

ASSESSOR/RECORDER/COUNTY CLERK
COUNTY OF SAN DIEGO
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APPLICATION FOR REASSESSMENT OF PROPERTY DAMAGED BY MISFORTUNE OR CALAMITY

California law (Revenue & Taxation Code Section 170) provides property tax relief for taxpayers whose property was damaged or destroyed as a result of a misfortune or calamity. This property tax relief is available to owners of real property, business equipment and fixtures, and to owners of boats and aircraft. Damage to personal property such as furniture, or to growing crops is not eligible since it is not assessed for property tax purposes. This program requires reassessment of the property to reflect its damaged condition, and the subsequent reduction or partial refund of the current year's taxes. After the property is fully repaired, owners will retain their previous taxable value if the property is rebuilt in a like or similar manner. Property suffering a gradual deterioration over a long period of time does not qualify. Eligibility requirements for this program are shown below.

***ELIGIBILITY REQUIREMENTS*:** **Business Account No.** _____

1. The damage must be equal to or greater than $10,000 (Market Value).
2. Caused by a sudden misfortune or calamity and not the fault of the property owner.
3. The application must be submitted to the Assessor's Office **within 12 months** from the date the damage occurred.

Property Owner:	
Mailing Address:	
Property Address:	
Parcel/Bill Number:	Date Damage Occurred:

LIST ITEMS DAMAGED **MARKET VALUE***

Describe Extent of Damage:	Value Prior to Damage (Col. 1)	Value After Damage (Col. 2)	Damage or Loss (Col 1 minus Col 2)

* Market value can be estimated by insurance or replacement cost.

(Form BUSF750B *Property Damaged by Misfortune or Calamity* must be submitted with this form)

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature _____ Date _____ Daytime Phone No. _____