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APPLICATION FOR REASSESSMENT AND PROPERTY TAX INSTALLMENT DEFERRAL
For Property Damaged or Destroyed by Misfortune or Calamity

If you qualify for reassessment according to the provisions of Section 170, please complete the *Application for Reassessment* section and submit to the San Diego County Assessor. Your property may be reappraised, and you may receive a corrected tax bill or refund. The adjustment and proration of taxes will be based upon the reduction in value from the date of the damage to the end of the fiscal year. If you also qualify for tax deferral according to the provisions of Section 194, please complete the Property Tax Installment Deferral section and submit to the San Diego County Assessor.

Should a refund be issued because of the reassessment of the damaged property, you still must pay the annual property tax bill. If the misfortune or calamity damage and restoration occur in the same tax year, you will receive a refund as of the date of damage but will also be issued a supplemental tax bill as of the date of restoration.

Section 170 (Disaster Relief) of the Revenue and Taxation Code requires the following:

1. The applicant must be the person who owned, possessed, or had control of the damaged or destroyed property as of January 1. You may also apply if you acquired the property after January 1 and are liable for the property taxes for the following tax year (July 1 through June 30).
2. The damage must be a direct result of misfortune or calamity through no fault of the applicant.
3. The property must have sustained damage of \$10,000.
4. In the case of possessory interest in federal or state government owned land, the damage may include suspension or restriction of the permit or right to enter upon the land resulting from misfortune or calamity.
5. The application for assessment must be filed no more than 12 months after the occurrence of the damage.
6. The application must be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.

Section 194 (Disaster Relief: Tax Deferral) of the Revenue and Taxation Code requires the following:

1. The Tax Deferral Application must be filed in conjunction with the Application for Reassessment.
2. The Tax Deferral Application must be filed on or before the next property tax installment payment date (Apr 10 or Dec 10).
3. Applicant must pay property tax directly and not through an impound account.
4. Property Tax payment is deferred until one of the following events occurs:
 - a. Assessor has reassessed the property and a corrected tax bill has been sent.
 - b. Assessor has determined the property is not eligible to be reassessed and has notified the owner.
5. The property must have sustained damage of:
 - a. For properties eligible for Homeowners' Exemption – 10% fair market value or \$10,000.
 - b. For other properties - 20% fair market value.
 - c. In an area or region proclaimed by the Governor to be in a state of disaster, damage may include the loss in value of the property resulting from restricted access to the property caused by the major misfortune or calamity.

If you need any further assistance, please contact a Disaster Relief Specialist at (619) 531-6130 or ARCCDR@sdcounty.ca.gov.

