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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:

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.

NAME(S) ON TITLE EXACTLY AS THEY APPEAR ON DEED OR ATTACH A COPY OF THE DEED

MAILING ADDRESS (STREET NUMBER, STREET NAME, CITY, ZIP)

PROPERTY ADDRESS (STREET NUMBER, STREET NAME, CITY, ZIP)

ASSESSOR'S PARCEL NUMBER OR BILL NUMBER

DATE DAMAGE OCCURRED (MONTH/DAY/YEAR)

LIST ITEMS DAMAGED	DESCRIBE EXTENT OF DAMAGE	DESCRIBE CAUSE OF DAMAGE	AMOUNT OF DAMAGE
HOUSE, GARAGE, BUSINESS EQUIP., ETC.)	LOSS (FULL/PARTIAL)	CAUSE OF DAMAGE (SUCH AS FIRE, FLOOD, WIND, ETC.)	ESTIMATE OR ACTUAL AMOUNT OF DAMAGE \$

I certify (or declare) that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE _____

DATE _____

PHONE NUMBER _____

EMAIL _____