



# Calaveras County Assessor's Office

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Leslie K. Davis  
Assessor

Dear Property Owner:

It has come to our attention that your property may have experienced damage that might qualify for reassessment. State Law refers to this as "Reassessment of Property Damaged or Destroyed by Misfortune or Calamity." If your property qualifies for reassessment, we will reduce the assessment and issue a correction that is prorated for the number of months that the property is in a damaged condition.

"Misfortune or Calamity" means that the damage occurred through no fault of the property owner. Common examples include wind damage and wildfires. In order to qualify for reassessment, the physical damage must exceed \$10,000 and the damaged property must be assessed. We have enclosed an Application for Reassessment. If you qualify for reassessment, please complete the attached form and return it to this office no later than 12 months after the date of damage. We strongly encourage you to include copies of repair estimates and photographs of the damaged property.

You may continue to qualify for certain exemptions while you are repairing the property. On the reverse side of this letter, we explain what happens to the assessed value of property when damaged and when repaired. We hope that it answers any questions you may have about this process.

Sincerely,

Leslie K. Davis  
Assessor

Damage or destruction to property due to calamity or misfortune is eligible for reassessment and a reduction in property taxes. Section 170.0 of the Revenue and Taxation Code of the State of California and Calaveras County Code Chapter 3.32 govern how the damage property is reassessed.

Calamities must be discovered within 12 months of the damage. If a calamity occurred more than 12 months prior to the discovery, the only remedy is a reduction in value as of the lien date, January 1.

**Applications**

If a calamity is discovered, an application will be sent to the person who is liable for the property taxes in the fiscal year in which the calamity occurred because, under State Law, an application for reassessment must be made by the person who owned the property on January 1<sup>st</sup> or the person who acquired the property after January 1<sup>st</sup> and is liable for the property taxes.

The application must be filed within 12 months of the date of damage. The damage must have been caused by misfortune or calamity without the fault of the owner or applicant. The damage to the taxable property must be in excess of \$10,000. The application must be executed under penalty of perjury or, if executed outside the State of California, verified by an affidavit.

If the requirements are met, the property will be reassessed to reflect the percentage of loss due to the misfortune or calamity. A roll correction will be processed and a corrected tax bill or refund will be processed by the Auditor. The reduction will be based on the reduction in value for the months that the property is in a damaged condition.

If an application is not received, the Assessor is authorized to reassess the property. However, every effort must be made to obtain the necessary information from the property owner.

**Reassessment**

The appraiser must determine the percentage reductions in the value of the land, improvements, and personal property. Those percentages are used to calculate the reassessment. For example, assume that a property that was worth \$230,000 before a calamity experienced damage that destroyed a detached garage worth \$15,000. The percentage calculation follows:

	<b>Before</b>		<b>After</b>	<b>% Chg</b>
<b>Market Value of Land</b>	\$ 30,000		\$ 30,000	0.0
<b>Market Value of Improvements</b>	\$ 200,000		\$ 185,000	7.5
<b>Total Value</b>	\$ 230,000		\$ 215,000	
	<b>Assessed Value</b>	<b>% Chg</b>	<b>Reassessed Value</b>	
<b>Land</b>	\$ 15,000	0.0	\$ 15,000	
<b>Improvements</b>	\$ 115,000	7.5	\$ 106,375	
<b>Total</b>	\$ 130,000		\$ 121,375	

In this example, although the cost/value of the damage exceeds \$10,000 the value will only be reduced by \$8,625. Under no circumstances can the reduction exceed the actual loss.

**Reconstruction**

When the damaged property has been restored or repaired, the factored base year value of the damaged component is added back to the assessment roll. If partial reconstruction has occurred, the assessed value will be increased by an amount determined by multiplying the percent of the repair and the factored base year value of the damaged component.

To continue our example, if the garage is reconstructed and it is 60% complete on the following lien date then \$5,175 [factored] will be added to the roll. The assessed value of the property in its damaged condition is inflated by the same factor used on all properties. So, if the inflation factor for the year in question was 2%, the value added would be \$5,278. On completion of the restoration, the factored base year value of the damaged component will be added to the roll. The restoration is subject to a supplemental assessment.

**New Construction**

If new construction occurs, the new construction is assessed consistent with the Revenue and Taxation Code. There is no provision for a property owner to “reconstruct” improvements that are larger than the original improvement. For example if a garage is reconstructed with additional square footage or as living area it will trigger an increase over the factored base year value.

**Annual Review**

It is necessary to review properties affected by calamities every year until the property and its base year value have been restored. The review is needed to ensure that the land value continues to inflate and the proper value for the improvements is enrolled.



LESLIE K. DAVIS, ASSESSOR  
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San Andreas, CA 95249  
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## Application for Reassessment Property Damaged or Destroyed by Misfortune or Calamity

**IMPORTANT**

Applications will not be accepted more than 12 months after the date of damage.

In accordance with Section 170 of the Revenue and Taxation Code of the State of California, I hereby apply for reassessment of the following property which was damaged or destroyed through no fault of my own. The damage was at least \$10,000.

1. Address of Damaged Property Number/Street/City/ZIP

2. Type of Damaged Property

Real Property     Boat or Aircraft     Business Personal Property     Manufactured Home

3. Assessor's parcel number of damaged property

4a. Date when Damage Occurred

4b. Date Repaired

5. Cause of the Damage

6. Describe the Damage (use bottom of form for additional remarks)

7a. Amount of Damage to Real Property

\$

7b. Amount of Damage to Taxable Personal Property

(Do not include household furnishings or personal effects)

\$

Please attach copies of repair bills or estimates. (This does NOT extend the 12 month filing requirement.)

If bills or estimates are acquired after filing this application, mail copies to the address above.

**We strongly recommend that you include photographs of the damaged property with this application.**

**IMPORTANT**

I declare under penalty of perjury that all of the foregoing statements are, to the best of my knowledge, true and correct.

Signature

Print Name

Mailing Address Number/Street or PO Box

City or Town, State and ZIP Code

Email Address

Telephone (    )

Additional information or remarks:  
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