Disaster Relief

General
Section 170 permits a county board of supervisors to adopt an ordinance that allows immediate property tax relief on qualifying property damaged or destroyed by misfortune or calamity. The relief is available to any assessee whose property suffers damage of $10,000 or more due to a misfortune or calamity, without fault from the assessee. In addition, section 170 provides procedures for calculating value reductions and restorations of value for the affected property.

To obtain relief under section 170, assessees must submit a written application to the assessor requesting reassessment. In addition, if the assessor is aware of any property that has suffered damage by misfortune or calamity, the assessor must provide the last known owner of the property with an application for reassessment. Alternatively, the board of supervisors may, by ordinance, grant the assessor the authority to initiate the reassessment if the assessor is aware and determines that within the preceding 12 months taxable property located in the county was damaged or destroyed by misfortune or calamity.

Upon receipt of a properly completed application, the assessor shall reassess the property for tax relief purposes. If the sum of the full cash values of the land, improvements, and personalty before the damage or destruction exceeds the sum of the values after the damage by $10,000 or more, the assessor shall also separately determine the percentage reductions in value of the land, improvements, and personalty, and reduce the assessed values by those percentages. However, the amount of the reduction shall not exceed the actual loss.

Scope of Review
The BOE's assessment practices survey team evaluates the assessor's practices and procedures for identifying and providing property tax relief to eligible property owners of properties having experienced a misfortune or calamity.

The specific areas of review may include, but are not limited to, the following:

- Disaster Relief Ordinance
- Disaster Relief Claim Form
- Discovery
- Procedures
- Notification
- Disaster Relief for Manufactured Homes
- Transfer of a Base Year Value of Property Damaged in a Governor-Declared Disaster
- Disaster Relief Involving Exemptions