



California State Board of Equalization

Tax Relief Available for Fire Losses in the Following Counties

Los Angeles • San Bernardino • San Diego • Ventura • Riverside

The following information applies to property taxes, sales and use taxes, and other tax and fee programs administered by the California State Board of Equalization.

Governor Gray Davis has declared a State of Emergency for the counties listed above. If you have experienced damage or loss as a result of the October wildfires in those counties, you may be eligible for tax relief.

Property Taxes

Reduced assessment. You may be eligible for immediate relief based on the loss in value caused by the fires. This relief gives taxpayers an immediate reduction in taxes, including possible refunds of taxes already paid.

Deferral of unpaid taxes. Owners of real property and manufactured homes may be able to defer, without penalty or interest, payment of the next property tax installment due. For unpaid taxes following the October 2003 fires, the next property tax installment due date is December 10. Applications for deferral should be filed with the county assessor along with, or in addition to, the applications for reduced assessments.

Other relief. Under certain conditions, taxpayers may be eligible to have the taxable values of their properties in their pre-damaged states transferred to comparable replacement properties. In this way, a taxpayer whose home has been damaged or destroyed can acquire or build a new home without incurring increased property taxes that would otherwise occur under Proposition 13.

For Assistance

Please contact your county assessor's office for applications and further information about each type of property tax relief.

- Los Angeles County 626-258-6081, <http://www.lacountyassessor.com>
- San Bernardino County 909-387-8307, <http://www.sbcounty.gov/assessor/sbca2/index.htm>
- San Diego County 858-505-6262, <http://www.sdcounty.ca.gov/arcc/calamity.html>
- Ventura County 805-654-2181, <http://assessor.countyofventura.org>
- Riverside County 909-955-6250, <http://riverside.asrclkrec.com/Intaxrelief.asp#disaster>

Relief for Businesses that Report Sales and Use Taxes or Other Taxes and Fees Administered by the Board of Equalization

Relief of Interest and Penalties

Relief from interest and penalties may be provided for those persons who are unable to file their returns and pay taxes and fees due in a timely manner. You must include with your return a statement signed under penalty of perjury stating the cause for the late filing. For your convenience you may use BOE-27, *Penalty and Interest Relief for Disaster Victims*, which is available on our website at <http://www.boe.ca.gov/pdf/boe27.pdf>.

This relief may be provided in the following programs:

Sales and use taxes, use fuel tax, alcoholic beverage taxes, cigarette and tobacco products taxes, gasoline tax, timber yield tax, energy resources and emergency telephone surcharges, and

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California State Board of Equalization ■ November 2003
Tax Relief for Victims of October Fires in Southern California (continued)

hazardous waste fees, as well as the integrated waste management, occupational lead poisoning, and underground storage tank maintenance fee, jet fuel tax, diesel fuel taxes, interstate user tax, childhood lead poisoning prevention fee, insurance tax, natural gas surcharge, ballast water management fee, California tire fee, and oil spill response, prevention, and administration fees.

Note—interstate users of diesel fuel who are registered under the International Fuel Tax Agreement: Relief may be granted only for California tax only. To have penalty and interest charges relieved for other IFTA jurisdiction, the Board of Equalization must have written approval from those jurisdictions. Call the Fuel Taxes Division for more information: 916-322-9669.

Extension for Filing Tax Returns

Special relief in the form of a one-month extension of time to file and pay taxes or fees is available to any taxpayer or fee payer who works or resides in Los Angeles, Ventura, San Bernardino, Riverside or San Diego counties and who, as a result of the recent wildfires, cannot meet tax filing and payment deadlines. In seeking an extension, include with your tax return a statement in writing signed under penalty of perjury, stating the cause for the late filing. You may use for your convenience, BOE-468, *Request for Extension of Time in Which to File a Tax Return*, which can be accessed on our website at <http://www.boe.ca.gov/pdf/boe468.pdf>.

You may request an extension for all of the following BOE-administered programs:

Sales and use taxes, gasoline tax, use fuel tax, alcoholic beverage taxes, cigarette and tobacco products taxes, jet fuel tax, diesel fuel tax, interstate user tax, timber yield tax, as well as the integrated waste management fee, tire fee, occupational lead poisoning prevention fee, childhood lead poisoning prevention fee, underground storage tank maintenance fee, oil spill response, prevention, and administration fees, energy resources and emergency telephone surcharges, natural gas surcharge program, and hazardous waste fees.

Estimated tax payments ■ Installment payments

You may be able to estimate the tax amount due based on the best information available. You may also qualify to make installment payments. Contact one of the telephone numbers below to discuss this option.

Deferred Audits

If you are scheduled for a Board of Equalization audit, call the Board office you have been working with to request a postponement or to discuss other remedies.

Lost Records

If you cannot locate records you have filed with the Board of Equalization, call our Information Center for assistance: 800-400-7115.

For Disaster Assistance, Call a Board Office

General Assistance

Please call your County Assessor if you have questions regarding Property Taxes (see over).

Call one of the numbers below for questions about other taxes and fees administered by the Board of Equalization.

San Diego	619-525-4486	Torrance	310-516-4435
Riverside	909-680-6400	Van Nuys	818-904-2341
Ventura	805-677-2706	West Covina	626-480-7327
Culver City	310-342-1064	San Marcos	760-510-5850
Norwalk	562-466-1549		