



STATE BOARD OF EQUALIZATION

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No. 2026/022

May 29, 2026

To County Assessors and Interested Parties:

Updated Information Guide for Disaster Relief for Damaged or Destroyed Property (Publication 802)

The State Board of Equalization (BOE) Taxpayers' Rights Advocate Office, under the Morgan Property Taxpayers' Bill of Rights, has an educational role in providing information to taxpayers to assist County Assessors in their efforts to provide education to taxpayers. The Taxpayers' Rights Advocate Office is committed to education and outreach to help taxpayers understand property tax laws, and to increase their awareness of property tax savings that may be available to them.

In August 2024, the Taxpayers' Rights Advocate Office published an [Information Guide for Disaster Relief for Damaged or Destroyed Property \(Publication 802\) \(PDF\)](http://boe.ca.gov/pdf/pub802.pdf) (boe.ca.gov/pdf/pub802.pdf) to help taxpayers understand the different types of property tax relief available if their property was damaged or destroyed from a natural disaster or other misfortune. This information guide describes what qualifies for relief under Revenue and Taxation Code section 170 and how and when to apply for relief. The information guide also discusses available relief once the property is rebuilt or if the property owner decides to purchase a different property and do a base year value transfer.

The information guide was updated for statutory changes due to the passage of Assembly Bill 245 (Stats. 2025, Chapter 530) and Senate Bill 663 (Stats. 2025, Chapter 549), which were effective October 10, 2025. Updates were made reflecting the following:

- Extend the time period to apply for reassessment relief under Revenue and Taxation Code section 170 from 12 to 24 months or time specified in the county ordinance for certain 2024 and 2025 fires in Los Angeles and Ventura counties. These changes resulted from Senate Bill 663 adding subdivision (m) to Revenue and Taxation Code 170.
- Extension of the 5-year period to reconstruct property under Revenue and Taxation Code section 70.5 by 3 years for certain 2024 and 2025 fires in Los Angeles and Ventura counties to retain the property tax base value of that property, commonly referred to as a new construction exclusion. These changes resulted from amendments to Revenue and Taxation Code section 70.5 adding subdivision (f)(1) through (3) from Assembly Bill 245 for specific 2025 fires (Palisades, Eaton, Hurst, Lidia, Sunset and Woodley fires) and from Senate Bill 663 for specific 2024 and 2025 fires (2024 Mountain and Franklin fires and 2025 Palisades, Eaton, Hurst, Lidia, Sunset and Woodley fires).

- Added discussion in the publication addressing continuance of the Disabled Veterans' Exemption for the principal place of residence on properties destroyed by a Governor-proclaimed disaster if certain conditions are met. These changes resulted from Senate Bill 663 adding subdivision (b)(2)(B) to Revenue and Taxation Code section 205.5.
- Added discussion in the publication addressing continuance of exemption through the January 1, 2033, lien date for properties damaged or destroyed in certain 2024 and 2025 fires in Los Angeles and Ventura counties that received a use-based exemption for the 2025 calendar year if certain conditions are met. These changes resulted from Senate Bill 663 adding section 287 to the Revenue and Taxation Code.
- Added discussion addressing the continuance of the Homeowners' Exemption under Revenue and Taxation Code section 218 if the principal residence was destroyed in a disaster that was Governor-proclaimed. This was not due to a statutory change. It was in existing law but not discussed in the information guide when it was first published in August 2024.

Enclosed is the updated *Information Guide for Disaster Relief for Damaged or Destroyed Property*.

Visit the [Taxpayers' Rights Advocate Office](https://boe.ca.gov/tra) (boe.ca.gov/tra) for more information.

Sincerely,

/s/ Lisa Thompson

Lisa Thompson
Chief, Taxpayers' Rights Advocate Office

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Enclosure



California State
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Information Guide for Disaster Relief for Damaged or Destroyed Property

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Property Tax Relief

Did you know property owners in California are eligible for tax relief if their property has been damaged or destroyed by a disaster or calamity such as fire, flooding, or earthquake?

The law provides for various types of property tax relief — from the date the property was damaged or destroyed — and then later, once the property is rebuilt or if a different property is purchased.

The law is found in the [Revenue and Taxation Code \(RTC\)](https://leginfo.ca.gov/revenue/taxcode/) (leginfo.legislature.ca.gov).

Misfortune and Calamity Property Tax Relief

If your property has been damaged or destroyed as a result of any calamity or disaster, such as a fire, earthquake, or flood, you may qualify for property tax relief under RTC section 170. To qualify, damage to the taxable property must be at least \$10,000 of current market value.

Taxable property includes real property, business equipment and fixtures, orchards or other agricultural groves, aircraft, boats, and manufactured homes that are subject to local property taxation by the County Assessor. For purposes of this RTC section 170 tax relief, taxable property does not include manufactured homes subject to the Vehicle License Fee or personal effects and household furnishings.

Upon a timely-filed claim, the County Assessor provides relief by reassessing the property downward to reflect its damaged condition as of the date of the disaster. The Assessor will notify you of the proposed reassessed taxable value. The property taxes due will be adjusted on a prorated basis, considering the amount of time in the fiscal year that your property was undamaged, and if applicable, amount of taxes paid will be refunded to you. The property's assessment will be temporarily reduced from the month the disaster occurred until the property is rebuilt or repaired. However, if property is partially rebuilt as of any January 1 lien date, its taxable value will be based on the property's damaged condition to the extent of the percentage of repairs completed on that lien date. For more information, visit [RTC section 170](https://leginfo.ca.gov/revenue/taxcode/rtc/rtc170.html) (leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=170).

Additionally, if the property was damaged or destroyed by a disaster for which the Governor issued a State of Emergency and a claim for reassessment was filed under RTC section 170, the law allows you to defer the next property tax installment after the disaster (RTC sections 194 through 196.99). To qualify, damage on residences and qualifying manufactured homes eligible for the Homeowners' or Disabled Veterans' Exemption must be at least \$10,000 or 10% of its fair market value, whichever is lower. Damage for all other property types must be at least 20% of its pre-damaged fair market value. The deferment postpones the next regular property tax installment payment (December 10



for the first installment or April 10 for the second installment) until the Assessor reassesses the property due to the damage and you receive a corrected property tax bill. The corrected tax bill will identify the payment due date. If a supplemental bill was issued due to a change in ownership or new construction that occurred prior to the damage, some counties permit deferrals of the supplemental bill as well — check with your county to see if they have adopted an ordinance to allow the deferral. For more information visit [RTC sections 194, 194.1, and 194.9](https://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=RTC&division=1.&title=&part=1.&chapter=5.&article=) (leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=RTC&division=1.&title=&part=1.&chapter=5.&article=).

How and when to apply

- For RTC section 170 reassessment relief — Obtain the application for misfortune or calamity relief from the County Assessor’s office in the county where your property is located. Submit the completed form to the same office **within 12 months** of the date of loss or the time specified in your county ordinance, whichever is later. The time to file is extended to the later of 24 months or the time specified in the county ordinance for the following fires: 2024 Mountain and Franklin Fires; and 2025 Palisades, Eaton, Hurst, Lidia, Sunset and Woodley Fires.
- For RTC sections 194, 194.1, and 194.9 tax installment deferrals — Obtain the deferral application from the County Assessor’s office in the county where your property is located. Submit the completed form on or before the next property tax installment payment deadline following the calamity (December 10 or April 10).

Where to find additional information for this relief

- For information on RTC section 170 property tax relief, see the State Board of Equalization [Disaster Relief, Repair, Restoration, or Reconstruction \(LTA 95/31\) \(PDF\)](https://boe.ca.gov/proptaxes/pdf/95_31.pdf) (boe.ca.gov/proptaxes/pdf/95_31.pdf) and [Definition of the Term “Fault” in Section 170 of the Revenue and Taxation Code \(LTA 96/59\) \(PDF\)](https://boe.ca.gov/proptaxes/pdf/96_59.pdf) (boe.ca.gov/proptaxes/pdf/96_59.pdf).
- For information on the payment deferral of the next property tax installment, see [Disaster Relief: Notification of Ineligibility \(LTA 2019/002\) \(PDF\)](https://boe.ca.gov/proptaxes/pdf/lta19002.pdf) (boe.ca.gov/proptaxes/pdf/lta19002.pdf).

Rebuilding Your Damaged or Destroyed Property

After your property is rebuilt, you will retain your previous factored base year value¹ on the property if it is rebuilt in a like or similar matter, regardless of the cost of construction. The County Assessor will reinstate a portion of the factored

¹ Factored base year value is the property’s base year value that was established as of the date of change of ownership or date of completion of new construction, adjusted by an annual inflation factor limited to 2%, commonly referred to as its Proposition 13 value. The factored base year value sets the upper limit for a property’s assessment. For information on Proposition 13, see [California Property Tax. An Overview \(Publication 29\) \(PDF\)](https://boe.ca.gov/proptaxes/pdf/pub29.pdf) (boe.ca.gov/proptaxes/pdf/pub29.pdf).



base year value if construction is in progress as of each January 1 lien date until the construction has been completed.

The following table provides a quick reference for the new construction exclusion provisions upon rebuilding a property **on the same site** after a calamity or disaster:

Property Type	Type of Disaster	Time Period to Rebuild	Value Test*	Applicable RTC Sections**
All Property Types	Any disaster or calamity, Governor-proclaimed	None specified	100%	170
Real Property	Any disaster or calamity	None specified	100%	70 , 170
Real Property	Governor-proclaimed	5 years (8 years for the 2018 Camp and Woolsey Fires, 2024 Mountain and Franklin Fires, and 2025 Palisades, Eaton, Hurst, Lidia, Sunset and Woodley Fires)	120%	70.5 , 170

***Important Note for Value Test:** Partial relief is available if the market value of the rebuilt property exceeds the value test.

**[RTC section 170](#) (leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=170); [RTC section 70](#) (leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=70); [RTC section 70.5](#) (leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=70.5)

Rebuild from any calamity

Once you have received property tax relief under RTC section 170 as described above, if you timely rebuild your damaged or destroyed real property on the same site such that it is substantially equivalent to the property prior to the damage or destruction, its factored base year value will be reinstated, as provided for in RTC section 170(h). You will not have to pay an increase of property taxes based on the market value of your rebuilt property. However, any rebuilt property that exceeds the definition of substantially equivalent is considered new construction where that portion will be assessed at market value and added to the existing factored base year value pursuant to RTC section 70(c). For more information, see [RTC section 70](#) (leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=70).

Rebuild from Governor-proclaimed disaster

Real property that is rebuilt on the same site after being substantially damaged or destroyed by a Governor-proclaimed disaster may have its factored base year value reinstated if the reconstructed property's market value is comparable to the damaged property in size, utility, and function (for example, zoning). For



more information, see [RTC section 70.5](https://leginfo.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=70.5) ([leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=70.5](https://leginfo.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=70.5)).

“Substantially damaged or destroyed” means that the improvement must sustain physical damage amounting to more than 50% of the improvement’s full cash value immediately prior to the disaster as determined by the County Assessor.

“Comparable in size and utility” means that the reconstructed property may not exceed 120% of the market value of the property prior to its damage or destruction. If it exceeds 120%, the excess market value is added to the adjusted base year value, resulting in a new base year value. However, if the reconstructed property’s market value is less than the adjusted base year value of the property prior to its damage, the lower value will be the new base year value.

The property must be rebuilt **within five years** of the disaster. However, the timeframe is extended to eight years for properties damaged or destroyed in the November 2018 Camp Fire in Butte County or in the November 2018 Woolsey Fire in Ventura County; the December 2024 Franklin Fire in the City of Malibu; and the January 2025 Palisades, Eaton, Hurst, Lidia, Sunset, and Woodley Fires in Los Angeles and Ventura Counties. If you rebuild pursuant to the provisions of RTC section 70.5, you cannot receive both a base year value transfer to another property and this new construction exclusion.

Only the owner of the damaged or destroyed property is eligible for relief if the property is sold before the completion of new construction, the new owner is not eligible for relief upon completion of the construction. For more information, see [RTC section 70.5](https://leginfo.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=70.5) ([leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=70.5](https://leginfo.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=70.5)).

Claim filing

No additional claim filing is required. The Assessor’s office will reinstate the property’s factored base year value, plus any new construction value if applicable, based upon the claim you filed under RTC section 170 to request a temporary reduction in the property’s assessed value.

Where to find additional information

For information on the new construction exclusion for Governor-proclaimed disasters, including details on definitions for substantially damaged or destroyed and comparability of the reconstructed property, see [New Construction Exclusion: Governor-Proclaimed Disaster \(LTA 2021/004\) \(PDF\)](#) (boe.ca.gov/proptaxes/pdf/lta21004.pdf).

Base Year Value Transfer to Replacement Property

If your property was damaged or destroyed by a disaster for which the Governor proclaimed a State of Emergency, you can transfer your property’s tax base (its assessed value immediately prior to the damage) to another property within



the same county or another county in California. This prevents the replacement property from being reassessed at market value due to a change in ownership. The reassessment due to a change in ownership can significantly increase the property taxes of those paid on the damaged or destroyed property.

There are three different types of such base year value transfers, each under different provisions of the RTC, and each has different qualifications for property tax relief. The following table provides a quick reference to the disaster relief base year value transfer provisions:

Property Type	Time Period to Purchase or Newly Construct Replacement	Must Sell Damaged Property	Value Test*	Transfer Base Year Value to Same or Different County	RTC Section**
All Real Property Types, and Manufactured Home	5 years from disaster date - 8 years for the 2018 Camp Fire (Governor-proclaimed)	No	120%	Same County	69
Principal Place of Residence	3 years from disaster date (Governor-proclaimed)	No	Equal or Lesser	Different County, if Ordinance Adopted	69.3
Principal Place of Residence	2 years from sale date of original property (Governor-proclaimed)	Yes	100%	Any County (Same or Different)	69.6

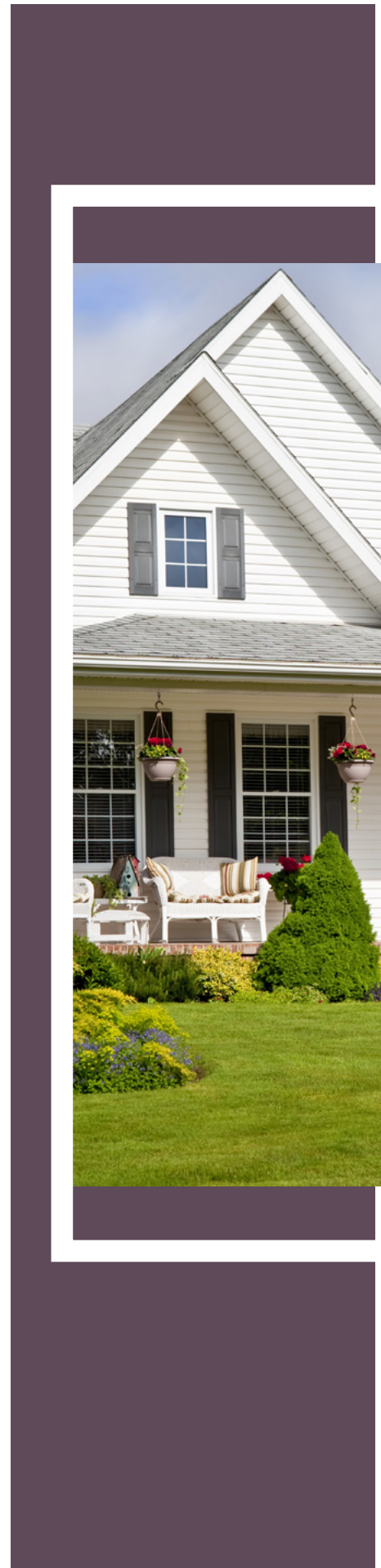
*Important Note for Value Test: Partial relief is available if the market value of the rebuilt property exceeds the value test.

**[RTC section 69](#) (leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=69.); [RTC section 69.3](#) (leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=69.3.); [RTC section 69.6](#) (leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=69.6.)

Same county base year value transfer

If an owner’s real property or manufactured home (subject to local property taxation by the County Assessor) has been substantially damaged or destroyed in a **Governor-proclaimed disaster**, the property owner is allowed to transfer the base year value of the damaged property to a comparable replacement property (acquired or newly constructed) in the same county **within five years** of the disaster. This is permissible under Section 2(e) and (f) of Article XIII A of the California Constitution (Proposition 50), implemented by RTC section 69, which is operative as of July 1, 1985.

However, for properties damaged or destroyed in the November 2018 Camp Fire in Butte County, the base year value must be transferred within eight years. Physical damage must amount to more than 50% of the property’s market value



immediately before the disaster. This base year value transfer is available for any type of real property, not just your home, and the damaged and replacement property must be the same property type and of comparable size, utility, and function. The **damaged property does not need to be sold** for this base year value transfer. While the damaged property does not need to be sold to transfer its base year value under the provisions of RTC section 69, you are not allowed to also receive the new construction exclusion under RTC section 70(c), 70.5, or 170 if you rebuild the damaged or destroyed property.

You can purchase or newly construct a replacement property of any value. However, any value that exceeds 120% of the original property's market value in its pre-damaged condition or any portion that is not similar in function as the damaged or destroyed property is assessed at market value.

How and when to apply

Obtain *Claim for Intracounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster* (BOE-65-P), from the County Assessor's office where the replacement property is located. Submit the completed form to the same office. There is no express time for filing the claim, but the replacement property must be purchased or newly constructed within five years of the date of disaster (eight years for the 2018 Camp Fire in Butte County).

Where to find additional information

For base year value transfers within the same county, see [Base Year Value Transfers for Governor-Proclaimed Disasters \(LTA 2021/026\) \(PDF\)](#) (boe.ca.gov/proptaxes/pdf/lta21026.pdf).

Different county base year value transfer

A homeowner whose principal place of residence is substantially damaged or destroyed in a Governor-proclaimed disaster is allowed to transfer the property's factored base year value to a replacement principal residence (acquired or newly constructed) in another county if that county has adopted an ordinance accepting such base year value transfers. This is permissible under Section 2 of Article XIII A of the California Constitution (Proposition 171), implemented by RTC section 69.3, which is operative as of October 20, 1991.

The following 14 counties accept base year value transfers from other counties under RTC section 69.3: Contra Costa, Glenn, Los Angeles, Modoc, Orange, San Diego, San Francisco, Santa Clara, Solano, Sonoma, Sutter, Ventura, Yolo, and Yuba. See [Revenue and Taxation Code Section 69.3 Ordinances \(Intercounty Disaster Relief\) \(LTA 2021/017\) \(PDF\)](#) (boe.ca.gov/proptaxes/pdf/lta21017.pdf). "Substantially damaged or destroyed" means that physical damage to the land or the improvements must amount to more than 50% of their full cash value immediately prior to the disaster. See [RTC section 69.3](#) (leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=69.3).

The replacement property must be acquired or newly constructed **within three years** of the date of damage or destruction. The **damaged property does not**



need to be sold, but it will be reassessed at its market value upon transferring its base year value to another county. The damaged property land will retain its base year value notwithstanding that transfer. However, if you rebuild the damaged or destroyed property improvement, you cannot also receive the new construction exclusion reassessment under RTC section 70(c), 70.5, or 170.

The market value of the replacement property must be of “equal or lesser value” than the market value of the damaged property just prior to its damage. This means the replacement property’s fair market value may not exceed a specified percentage of the original property’s fair market value, depending upon when the replacement property is acquired or newly constructed — 105% if within the first year, 110% if within the second year, and 115% if within the third year.

How and when to apply

Obtain a *Claim for Intercounty Transfer of Base Year Value to Replacement Property from Principal Residence Damaged or Destroyed in a Governor-Declared Disaster* (BOE-65-PT) from the County Assessor’s office where the replacement property is located. Submit the completed claim to the same office **within three years** of the purchase or completion of the new construction replacement property.

Where to find additional information

For base year value transfers to a different county, see pages 5-7 of [Base Year Value Transfers for Governor-Proclaimed Disasters \(LTA 2021/026\) \(PDF\)](#) (boe.ca.gov/proptaxes/pdf/lta21026.pdf) and [Disaster Relief](#) (boe.ca.gov/proptaxes/disaster-relief.htm).

Any county base year value transfer

A homeowner whose primary residence was substantially damaged or destroyed **by wildfire or Governor-proclaimed natural disaster** is allowed to transfer the base year value to a replacement principal residence located in **any** California county. This is permissible under Section 2.1(b) of Article XIII A of the California Constitution (Proposition 19), implemented by RTC section 69.6, which is operative as of April 1, 2021.

Physical damage must amount to more than 50% of the land’s or improvement’s market value immediately before the disaster. The original property **must be sold in its damaged state**, and replacement property must be purchased or newly constructed **within two years** of the sale of the original property. See [RTC section 69.6](#) (leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=69.6).

You can purchase or newly construct a replacement property of any value. However, any value in excess of the equal or lesser value test of the original property’s market value is added to the transferred factored base year value. If the replacement property is purchased or newly constructed **before** selling the original property, then any market value of the replacement property over



100% of the original property's market value will be added to the transferred factored base year value. If the original property is sold **within the first year** of purchasing or newly constructing the replacement, any market value of the replacement over 105% of the original is added, and if sold **within the second year**, any market value over 110% of the original is added to the transferred factored base year value.

If a replacement property's market value was less than the original property's market value when the base year value transfer was originally granted, any new construction to the replacement property within two years of selling the original property may be excluded from new construction assessment up to the threshold of the equal or lesser value test for the original property. Any additional new construction amount in excess of the threshold will be assessed at market value and added to the taxable value.

How and when to apply

Obtain a *Claim for Transfer of Base Year Value to Replacement Primary Residence for Victims of Wildfire or Other Natural Disaster* (BOE-19-V), from the County Assessor's office where the replacement property is located. Submit the completed form to the same office **within three years** of the purchase or new construction of the replacement to receive the base year value transfer; however, if a claim is not filed **within three years**, prospective relief is available from the year the claim is filed.

Where to find additional information

For Proposition 19's base year value transfer provisions and base year value transfers for Governor-proclaimed disasters, see [Implementation of Proposition 19: Base Year Value Transfers \(LTA 2022/009\) \(PDF\)](#) (boe.ca.gov/proptaxes/pdf/lta22009.pdf) and [Property Tax Rule 462.540 \(PDF\)](#) (boe.ca.gov/proptaxes/pdf/rules/Rule462-540.pdf).

Manufactured Home — Base Year Value Transfer and New Construction Exclusion

For property tax purposes, manufactured homes are classified as personal property, except those that are classified as real property by being affixed to land on a permanent foundation. Manufactured homes first sold on and after July 1, 1980, are subject to local property taxation from the County Assessor's office. Those first sold prior to July 1, 1980, were subject to a Vehicle License Fee administered by the Department of Housing and Community Development in lieu of property taxes; however, owners have the option of converting to local property taxation.

Manufactured homes that are subject to local property taxation by the County Assessor are also eligible for the disaster relief provisions as discussed above pursuant to RTC sections 170 (calamity relief), 70.5 (reinstatement of base year value upon rebuilding), and RTC sections



69, 69.3, and 69.6 (base year value transfers to a comparable property). However, RTC sections 172 and 172.1 provide additional disaster relief for manufactured homes that are considered personal property and subject to either local property taxation or the Vehicle License Fee. These additional relief provisions do not apply to manufactured homes that have been affixed to land on a permanent foundation as they are considered real property subject to disaster relief provisions for those of conventional type properties. The discussion below does not apply to manufactured homes subject to the Vehicle License Fee. For more information, see [RTC sections 172 and 172.1](http://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=RTC&division=1.&title=&part=1.&chapter=2.6.&article=) (leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=RTC&division=1.&title=&part=1.&chapter=2.6.&article=).

Destroyed by Governor-proclaimed disaster

If a manufactured home on the local roll is **destroyed** by a Governor-proclaimed disaster, and it is replaced by another one that is comparable in size, utility, and location as the one destroyed, relief pursuant to RTC section 170 or 172 is available such that the prior property's taxable value of the destroyed manufactured home at the time of destruction will be reinstated, adjusted annually by an inflation factor. However, if the property tax on the replacement manufactured home is less than what the taxable value was on the destroyed one, the lesser amount shall apply.

If a manufactured home on the local roll is destroyed by a Governor-proclaimed disaster, and the replacement home was subject to the Vehicle License Fee, the in-lieu taxation shall be equal to local property taxes paid on the destroyed manufactured home prior to its destruction.

A "destroyed manufactured home" means that the cost to repair it would exceed the market value of the home immediately prior to its destruction or that it has been declared a total loss for insurance purposes. There are no pro-rata tax reduction provisions, and no relief is available where a manufactured home has only been partially damaged. If the manufactured home is replaced with one that is not comparable, any new construction that exceeds substantial equivalence to the destroyed home will be assessed at market value and added to the reinstated property taxes.

Rebuilding a damaged or destroyed manufactured home

Pursuant to RTC section 5825, a manufactured home that has been damaged or destroyed may retain its prior assessed value, adjusted annually for an inflation factor, if the reconstruction or replacement of the manufactured home on the same site is substantially equivalent to the manufactured home prior to damage or destruction. Any reconstruction or replacement of a manufactured home, or portion thereof, which is not substantially equivalent to the damaged or destroyed manufactured home, shall be deemed to be new construction. Only that portion which exceeds substantially equivalent reconstruction or replacement shall have a new base year value. See [RTC section 5825](http://leginfo.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=5825) (leginfo.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC§ionNum=5825).



How and when to file

The owner must file a declaration under penalty of perjury that the manufactured home was destroyed by a Governor-proclaimed disaster and submit to the County Assessor.

Where to find additional information

For information on disaster relief for manufactured homes, see [Recent Mobilehome Legislation \(LTA 82/139\) \(PDF\)](#) (boe.ca.gov/proptaxes/pdf/82_139.pdf) and [Calamity Damage to Mobilehomes: Clarification of Letter to Assessors No. 82/139 \(LTA 88/72\) \(PDF\)](#) (boe.ca.gov/proptaxes/pdf/88_72.pdf).

Special Provisions to Continue Exemptions for Damaged or Destroyed Properties

Senate Bill 663 (Chapter 549, Stats. 2025), which was approved by the Governor on October 10, 2025, made several changes to the RTC in response to the winter fires of 2025. In addition to extending the five-year period to rebuild damaged or destroyed properties in certain 2024 and 2025 fires by three years to eight years and extending the time to file a claim for calamity relief by 12 months to 24 months for such fires, special exemption provisions were added into law to help disaster victims. Generally, the exemption provisions added by Senate Bill 663 allow properties impacted by disaster to continue receiving the exemption if certain conditions are met. The added provisions apply to the Disabled Veterans' Exemption and properties that qualified for a use-based exemption.

There is also a provision allowing properties affected by disaster to continue receiving the Homeowners' Exemption.

Disabled Veterans' Exemption

The Disabled Veterans' Exemption allows a \$100,000 or \$150,000 exemption, adjusted annually for inflation², for the principal place of residence of a qualifying disabled veteran or their unmarried surviving spouse. RTC section 205.5 contains the provisions for the Disabled Veterans' Exemption. Subdivision (b)(2)(B) was added with the passage of Senate Bill 663 allowing properties to continue receiving the exemption if the principal residence was completely destroyed in a disaster for which the Governor proclaimed a State of Emergency and certain conditions are met. The conditions that must be met include the property qualified as the veterans' principal place of residence prior to the date of disaster, the property has not changed ownership since the

²For the most recent exemption amounts adjusted for inflation, visit the [Disabled Veterans' Exemption Letters To Assessors table](#) (boe.ca.gov/proptaxes/dv_exemption.htm#LTA). Locate the row titled **Exemption Inflationary Increase**. Select the **Letter To Assessor** for the years you're interested in. You can also see the sample [Claim for Disabled Veterans' Property Tax Exemption \(BOE-261-G\) \(PDF\)](#) (boe.ca.gov/proptaxes/pdf/sample-boe261g.pdf), which has a schedule of exemption amounts for all years.



date of disaster, and the veteran intends to reconstruct the property and occupy it as their principal residence when possible to do so. These provisions are not exclusive to certain disasters and apply to a property that qualified as the veteran's principal residence that was destroyed in any disaster for which the Governor proclaimed a State of Emergency.

Properties used for exempt purposes

Pursuant to RTC section 287, which was added as a result of the passage of Senate Bill 663, exempt properties impacted by the November 2024 Mountain Fire in Ventura County; the December 2024 Franklin Fire in the City of Malibu; and the January 2025 Palisades, Eaton, Hurst, Lidia, Sunset, and Woodley fires in Los Angeles and Ventura Counties may continue receiving an exemption through the January 1, 2033, lien date as long as certain conditions are met.

Properties that qualified for a use-based exemption for the 2025 calendar year, and are not being utilized for the exempt purpose due to the damage or destruction caused by the fires, are considered to be used for the exempt purpose if all of the following conditions are met:

- The property has not changed ownership since the date of disaster.
- The claimant intends to reconstruct and resume use for the preexisting exempt purpose.
- The claimant submits documentation to the Assessor's office demonstrating the intent to reconstruct with any applicable annual claim filings.
- Claimant demonstrates that they are in the course of beginning the process of reconstruction by December 31, 2033.

Exemptions to which RTC section 287 would apply are the Church Exemption under RTC section 206, Religious Exemption under RTC section 207, and Welfare Exemption under RTC section 214. Other properties that may qualify for exemption include libraries, museums, public schools, colleges, nonprofit institutions of higher education, religious worship, and cemeteries.

Homeowners' Exemption

The Homeowners' Exemption allows a \$7,000 exemption on a person's principal place of residence. RTC section 218 contains the provisions for the Homeowners' Exemption. Subdivision (b)(3) allows properties to continue receiving the exemption if the principal residence was destroyed in a disaster for which the Governor proclaimed a State of Emergency and certain conditions are met.

The conditions that must be met include:

- The property qualified for the Homeowners' Exemption prior to the date of disaster.
- The property has not changed ownership since the date of disaster.
- The person intends to reconstruct a dwelling on the property and occupy it as their principal residence when possible to do so.



These provisions apply to a property that qualified as the person's principal residence that was destroyed in a disaster for which the Governor proclaimed a State of Emergency and is not limited to certain fires or other types of disasters.

Additional Information

Visit the [State Board of Equalization](http://boe.ca.gov) (boe.ca.gov) for property tax information.

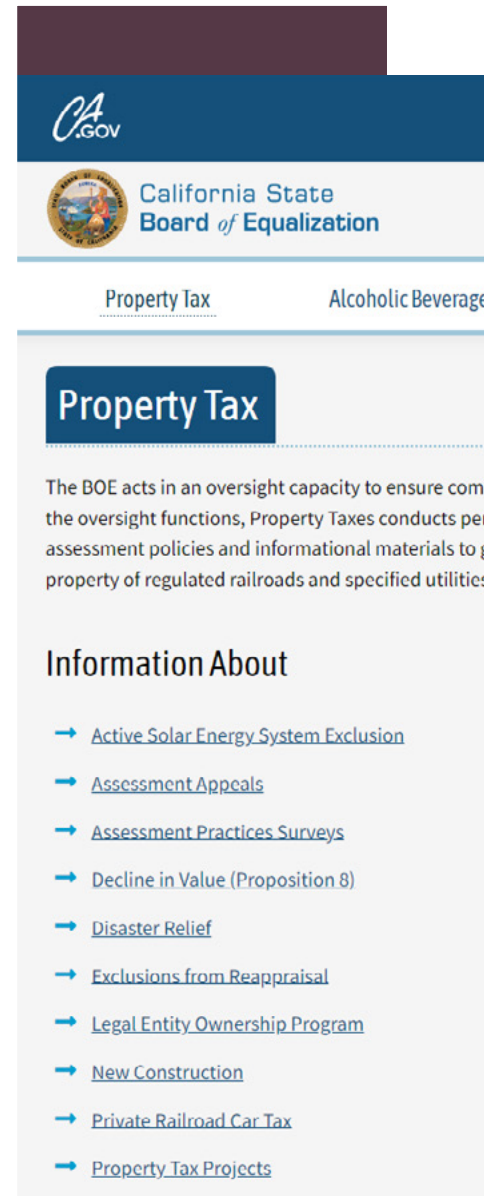
Visit [Disaster Relief](http://boe.ca.gov/proptaxes/disaster-relief.htm) (boe.ca.gov/proptaxes/disaster-relief.htm) for more information, where there are links to many disaster relief resources, including [Base Year Value Transfers for Governor-Proclaimed Disasters \(LTA 2021/026\) \(PDF\)](#) (boe.ca.gov/proptaxes/pdf/lta21026.pdf).

For information on new construction exclusions, see [Assessors' Handbook Section 410, Chapter 5](#) (boe.ca.gov/proptaxes/pdf/ah410.pdf).

Visit the County Assessor's website where the property is located.

The State Board of Equalization's website has [contact information](#) (boe.ca.gov/proptaxes/countycontacts.htm) for each County Assessor in California.

This Information Guide was prepared by the BOE's Taxpayers' Rights Advocate Office.



The screenshot shows the California State Board of Equalization website. At the top, there is a blue header with the CA.GOV logo and the text "California State Board of Equalization". Below the header, there are two navigation tabs: "Property Tax" and "Alcoholic Beverages". The "Property Tax" tab is selected. Underneath, there is a dark blue box with the text "Property Tax". Below this, there is a paragraph of text: "The BOE acts in an oversight capacity to ensure com... the oversight functions, Property Taxes conducts per... assessment policies and informational materials to g... property of regulated railroads and specified utilities". Below the text, there is a section titled "Information About" with a list of links: "Active Solar Energy System Exclusion", "Assessment Appeals", "Assessment Practices Surveys", "Decline in Value (Proposition 8)", "Disaster Relief", "Exclusions from Reappraisal", "Legal Entity Ownership Program", "New Construction", "Private Railroad Car Tax", and "Property Tax Projects".

