



# NEWS RELEASE

***Ernest J. Dronenburg, Jr.***

*Assessor/Recorder/County Clerk  
County of San Diego*



FOR IMMEDIATE RELEASE  
July 23, 2013

Contact: Jeff Olson (619) 531-5484

## **DISASTER RELIEF CHARIOT FIRE 2013**

County Assessor/Recorder/Clerk Ernest Dronenburg wishes to advise all property owners whose property was damaged or destroyed during the recent Chariot Fire that property tax relief is available. This tax relief program requires the reassessment of the property to reflect its damaged condition. The reduced value will remain in effect until such time as the property is rebuilt or repaired.

More importantly, after the property is rebuilt or repaired, the owners can retain their previous taxable value if the property is rebuilt in a like or similar manner. This means that the property tax assessment will not increase beyond what it was prior to the fire.

This tax relief is available for any property damage, which includes homes and out buildings, commercial and industrial properties, and mobilehomes. Damage to vehicles and the contents of a home such as furniture are not eligible for this tax relief because it is not taxable (see the attached calamity claim form).

Mr. Dronenburg, who is very sympathetic with the victims, would also like to strongly encourage all property owners who suffered fire damage to their property in excess of \$10,000 to contact his office for the necessary claim form at (619) 531-4993 or by visiting the Assessor's website at [www.sdarcc.com](http://www.sdarcc.com). The Assessor's office has already mailed information and claim forms to some of the affected property owners and will continue to do so as more information becomes available.

###

APPLICATION # \_\_\_\_\_

**ERNEST J. DRONENBURG, JR.  
SAN DIEGO COUNTY ASSESSOR  
1600 PACIFIC HIGHWAY, SUITE 103  
SAN DIEGO, CALIFORNIA 92101  
TELEPHONE: (858) 505-6262**

**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  (HOUSE, GARAGE, BUSINESS EQUIP., ETC.)	DESCRIBE EXTENT OF DAMAGE  LOSS (FULL/PARTIAL) (CAUSE OF DAMAGE SUCH AS FIRE, FLOOD, WIND ETC.)	MARKET VALUE (Use insurance estimates or contract cost)		
		VALUE PRIOR TO DAMAGE	VALUE AFTER DAMAGE	DAMAGE OR LOSS
		(Col. # 1)	(Col. # 2)	(#1 less #2)
		\$	\$	\$

**I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.**

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
HOME PHONE

\_\_\_\_\_  
WORK PHONE

\_\_\_\_\_  
DATE