APPLICATION #_____

ERNEST J. DRONENBURG, JR.
SAN DIEGO COUNTY ASSESSOR
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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	DESCRIBE EXTENT OF DAMAGE	MARKET VALUE (Use insurance estimates or contract cost)		
(HOUSE, GARAGE, BUSINESS EQUIP., ETC.)	LOSS (FULL/PARTIAL) (CAUSE OF DAMAGE SUCH AS FIRE, FLOOD, WIND ETC.)	VALUE PRIOR TO DAMAGE (Col. # 1)	VALUE AFTER DAMAGE (Col. # 2)	DAMAGE OR LOSS (#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