

Office of the Assessor

County of Sutter

1190 Civic Center Blvd.

Yuba City, CA 95993

(530) 822-7160

[www.https://www.suttercounty.org/](https://www.suttercounty.org/government/county-departments/assessor)

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Todd Retzloff, Assessor

APPLICATION FOR REASSESSMENT OF PROPERTY DAMAGED BY MISFORTUNE OR CALAMITY

California law provides property tax relief for taxpayers whose property was damaged or destroyed. This property tax relief is available to owners of real property, business equipment and fixtures, and to owners of aircrafts, boats or certain mobile homes. Damage to personal property, such as household furnishings, or to growing crops is not eligible since they are 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 base year 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:

1. The damage is equal to or greater than \$10,000 (Market Value).
2. The damage is sudden, caused by a 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.

In order to process your claim as soon as possible, please document the property damage, including proof of the date that the damage occurred, and the cost to cure it with:

- **Official Damage Report (i.e. Fire Department Report and/or Insurance Report)**
- **Photographs**
- **Contractor's Estimates and/or Contract for Repair**

Property tax relief for the calamity can't be given without documentation of the loss.

NOTE: It is important to understand that this program provides proportional amounts of property tax relief. In many cases, the savings may be significantly less than 1% of the damage amount due to the fact that assessed values set pursuant to Proposition 13 may be considerably lower than current market values.

Example:

The following example assumes a \$20,000 loss to improvements, a six month period for repairs, assessed values on the tax bill of \$75,000 on land and \$150,000 on the improvement, market values before the loss of \$150,000 on the land and \$200,000 on the improvements and an approximate tax rate of 1.15%.

$\$20,000 \div \$200,000 =$	10%	X	$\$150,000$	X	1.15%	X	$6 \div 12$ months	=	\$86.25
Loss \div Market Value Of Improvements =	Ratio Of Loss To Market Value Of Improvements	X	Assessed Value of Improvements	X	Approximate Tax Rate	X	Repair period (months \div total months in fiscal year)	=	Tax Dollar Reduction

You may submit this form by mail or in person to the address indicated above, by **FAX (530) 822-7198** or by email to assessor@co.sutter.ca.us For additional information you may call our office at **(530) 822-7160**.

Assessor's Parcel Number / PIN

ASSESSEE'S NAME(S) (DBA, Business Only)
MAILING ADDRESS (Street Number, Street Name, City, Zip)
PROPERTY ADDRESS (Street Number, Street Name, City, Zip)

DAMAGED PROPERTY CATEGORIES *	DESCRIBE CAUSE OF DAMAGE *	DATE DAMAGE OCCURRED	APPLICANT'S OPINION OF VALUE		
			Value Prior to Damage <small>(Column #1)</small>	Cost or Value of Damage or Loss <small>(May use insurance estimates or contract cost) (Column #2)</small>	Value After Damage <small>(#1 less #2)</small>
LAND	i.e. Fire, Flood, Wind, etc.	(Month, Day, Year)			
IMPROVEMENTS (Structures)					
IMPROVEMENTS (Business Fixtures)					
PERSONAL PROPERTY **					

* Provide additional detail and explanation below

** **Examples:** Business and personal property, aircrafts, boats or certain mobile homes, but do not include non-assessable items such as personal effects, household furnishings, or business inventories.

Description of the property damaged and the extent of damage (use additional sheet if necessary):

Brief statement of facts and circumstances regarding the cause of damage:

DOCUMENTATION ATTACHED

DOCUMENTATION TO BE SUBMITTED LATER

I hereby apply for reassessment of the property described above. The property was damaged or destroyed without my fault. I declare that I was the owner of the property, or had it in my possession and control at the time of the loss, and that I am responsible for the taxes on the property. I certify (or declare) under penalty of perjury under the laws of the State of California, that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

NAME

DATE

SIGNATURE

DAYTIME TELEPHONE

EMAIL ADDRESS