

JORDAN Z. MARKS ASSESSOR/RECORDER/COUNTY CLERK

COUNTY OF SAN DIEGO



ASSESSOR'S OFFICE 1600 PACIFIC HIGHWAY, SUITE 103 SAN DIEGO, CA 92101-2480



RECORDER/COUNTY CLERK'S OFFICE 1600 PACIFIC HIGHWAY, SUITE 260

SAN DIEGO, CA 92101-2400 P.O. BOX 121750, SAN DIEGO, CA 92112-1750

APPLICATION FOR REASSESSMENT AND PROPERTY TAX INSTALLMENT DEFERRAL For Property Damaged or Destroyed by Misfortune or Calamity

If you qualify for reassessment according to the provisions of Section 170, please complete the Application for Reassessment section and submit to the San Diego County Assessor. Your property may be reappraised, and you may receive a corrected tax bill or refund. The adjustment and proration of taxes will be based upon the reduction in value from the date of the damage to the end of the fiscal year. If you also qualify for tax deferral according to the provisions of Section 194, please complete the Property Tax Installment Deferral section and submit to the San Diego County Assessor.

Should a refund be issued because of the reassessment of the damaged property, you still must pay the annual property tax bill. If the misfortune or calamity damage and restoration occur in the same tax year, you will receive a refund as of the date of damage but will also be issued a supplemental tax bill as of the date of restoration.

Section 170 (Disaster Relief) of the Revenue and Taxation Code requires the following:

- 1. The applicant must be the person who owned, possessed, or had control of the damaged or destroyed property as of January 1. You may also apply if you acquired the property after January 1 and are liable for the property taxes for the following tax year (July 1 through June 30).
- 2. The damage must be a direct result of misfortune or calamity through no fault of the applicant.
- 3. The property must have sustained damage of \$10,000.
- 4. In the case of possessory interest in federal or state government owned land, the damage may include suspension or restriction of the permit or right to enter upon the land resulting from misfortune or calamity.
- 5. The application for assessment must be filed no more than 12 months after the occurrence of the damage.
- 6. The application must be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.

Section 194 (Disaster Relief: Tax Deferral) of the Revenue and Taxation Code requires the following:

- 1. The Tax Deferral Application must be filed in conjunction with the Application for Reassessment.
- 2. The Tax Deferral Application must be filed on or before the next property tax installment payment date (Apr 10 or Dec 10).
- 3. Applicant must pay property tax directly and not through an impound account.
- 4. Property Tax payment is deferred until one of the following events occurs:
 - a. Assessor has reassessed the property and a corrected tax bill has been sent.
 - b. Assessor has determined the property is not eligible to be reassessed and has notified the owner.
- 5. The property must have sustained damage of:
 - a. For properties eligible for Homeowners' Exemption 10% fair market value or \$10,000.
 - b. For other properties 20% fair market value.
 - c. In an area or region proclaimed by the Governor to be in a state of disaster, damage may include the loss in value of the property resulting from restricted access to the property caused by the major misfortune or calamity.

If you need any further assistance, please contact a Disaster Relief Specialist at (619) 531-6130 or ARCCDR@sdcounty.ca.gov.



APPLICATION FOR REASSESSMENT AND PROPERTY TAX INSTALLMENT DEFERRAL Property Damaged or Destroyed by Misfortune or Calamity

JORDAN Z. MARKS

ASSESSOR			ΑĻ	pplication #:
APPLICATION FOR R	EASSESSMENT			
In accordance with Section property which was dam		Taxation Code of the Sta no fault of my own. The	_	y for reassessment of the following 0.
Type of Damaged Prop Tax Bill Information	Perty Real Property Secured Tax Bill Unsecured Tax Bill Unsecured Tax Bill	Boat or Aircraft Parcel Number Boat or Aircraft Registra Business Account Number		Manufactured Home
4a. Date on which the Da	amage Occurred		4b. Date Repaired	
5. Cause of the Damage6. Describe the Damage				
after filing this applicatio	epair bills and estimates. (n, mail copies to the addre	This does NOT extend the ss below.	Amount of the Damage to P (Do not include household furnishing 2 12-month filing requirement perty with this application.	
PROPERTY TAX INST	ALLMENT DEFERRAL	APPLICATION		
delinque delinque I am an owner of eligible fault. I pay my property (Please check the approp	uency date of the property property in San Diego Cou taxes directly and not thro priate box below)	tax bill installment due f inty which suffered subst bugh an impound accour	ollowing the calamity (Dec 10 antial damage as a result of a at.	ter than 5:00 P.M. on or before the or Apr 10). calamity or disaster not of my own at least \$10,000 in damage due to a
calamity or misfortuneOR-				
I own other property which has suffered damage of at least 20% of its fair market value due to a calamity or misfortune.				
assessor determines tha shall be assessed a delin concerning eligibility for deferral of my property	t an owner who applied an quency penalty for the no requesting deferral of my	nd was granted a deferra npayment of the deferra property tax payment. I that taxes deferred pui	al of property taxes did not fi ed taxes. Also, I have read an I believe that I meet the abo	age by misfortune of calamity, the le the claim in good faith, the owner ad understand the above information we requirements and hereby apply for a due no later than 30 days after I
			statements are, to the best o s application shall constitute	f my knowledge, true and correct. If a claim for refund.
Applicant Name Mailing Address	Number/Street City or Town, State and Zip			
Email			Telephor	ne Number
Applicant Signature				Date

PLEASE MAKE A COPY FOR YOUR RECORDS

