Sonoma Fire Damage: Notice of Corrections Frequently Asked Questions

1. My home burned down. Why does my Notice of Correction have a structural improvement value on it?
   Answer: The reason you have a structural improvement value is because it’s a hybrid value that is prorated for before and after the October fire calamity. Property assessments and taxes are for a fiscal year. The fiscal year started on July 1, 2017 and ends on June 30, 2018. The hybrid value is calculated in two parts:
   Part 1: The prorated “pre-calamity” period is from July 1, 2017 to September 30, 2017. It must be assessed and taxed at full value for both the land and structures that existed before the fire.
   Part 2: For a completely damaged structure, the prorated “post calamity” period is from October 1, 2017 to June 30, 2018 and the assessment is for the land only. For a completely damaged structure, the land value was adjusted by a percentage that reflects the cost-to-cure the land of the toxic remnants of the structure and the cost of site improvements required for rebuilding.

Parts 1 and 2 are combined to create the prorated values shown on the Notice of Correction and the new tax bill. Please see the back page of this insert for how the assessments are calculated. These hybrid values are only used for the prorated 2017-18 assessment and new tax bill. If no change in ownership occurs or no new construction is started on the property by January 1, 2018, the assessed value for 2018-19 will be land only.

2. Why didn’t you adjust my land value for the fire event?
   Answer: Only properties whose structures were totally destroyed by the fire had their land values adjusted. For properties with partial damage to the structural improvements, no land adjustment was made due to the less severe fire damage and the ability to repair the existing structure without making significant site improvements. Please note that the impact the fire calamity has on the overall market value of the property can only be addressed under Section 51 of the Revenue and Taxation code as of January 1, 2018. See the Assessor’s website for Temporary Decline in Market Value.

3. What if I disagree with the value on the Notice of Correction?
   Please note the explanation in question #1 on why a structural improvement value is shown on the notice. If you have evidence that indicates why the adjustments are incorrect, please submit your evidence as soon as possible and we will review the new information. Please note you can file an Assessment Appeal Application with the Clerk of the Board of Supervisors within 6 months of receiving this notice.

4. When should I expect my corrected bill?
   Tax bills will be generated within 10 days from the date of your Notice of Correction to the 601 Assessment Roll. Please contact the Tax Collector for tax bill payment concerns.
   Tax Collector’s Website: http://sonomacounty.ca.gov/Auditor-Controller-Treasurer-Tax-Collector
   Tax Collector’s Phone: (707) 565-2281

For more information on “Property Damaged or Destroyed by the Fires,” please call 707-565-1888, or go to our website: http://sonomacounty.ca.gov/CRA/Assessor/

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