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Property Tax Assessment and Collection FAQs

Reassessment of Property Damaged by Calamity

Assessor Frequently Asked Questions

Q1: What is the process for having my property reassessed after the fire?

An Application for Reassessment of Property Damage by Misfortune or Calamity must be submitted to the Assessor's Office to begin the reassessment process. You have one year from the date of the disaster to submit this claim. This form can be submitted online at <http://sonomacounty.ca.gov/CRA/Assessor/>.

Q2: How long will it take to have my property reassessed?

The County Assessor will process Calamity Damage Reassessments as quickly as possible. Please be patient with the process. Once we have determined your new assessed value you will receive a "Notice of Roll Correction to the 601 Roll" informing you of the new assessment.

Q3: If my home or building has only smoke damage, will I get a reduced assessment?

No. By law to receive an adjusted value due to a calamity such as fire, the damage to the structure must be at least \$10,000. If you have structural damage at or above that amount, please fill out a "Calamity Damage Reassessment" application.

Q4: If I paid personal property taxes on a business or vessel that was destroyed by fire, will I get a refund?

Yes. If your business personal property or vessel suffered damage of \$10,000 or more, you are eligible for property tax relief. Please complete a Calamity Damage Reassessment application for the Assessor's office to review.

Q5: How will the Assessor and Tax Collector know where to send the revised tax bill and other property tax related correspondence?

Please fill out a "Change of Mailing Address" form. You can also download one on the Assessor's website or submit online at <http://sonomacounty.ca.gov/CRA/Assessor/>.

Q6: My manufactured home was destroyed, where do I get a copy of my title certificate?

Please contact Housing and Community Development at (800) 952-8356.

Q7: What information does the Assessor have that can help with my insurance claim?

The Assessor maintains building sketches for most properties. If you are the property owner, or an authorized agent, who has completed our "Authorization to Access Confidential Files" form, you may be able to get a copy of that document.

Q8: After my property is rebuilt or repaired following the damage, will my property taxes be increased over what they were before if I do not increase the size of the improvements?

No. Property owners will retain their previous factored base year value if the house is rebuilt in a like or similar manner, regardless of the actual cost of construction. However, any new square footage or extras, such as additional baths, will be added to the Prop. 13 factored base year value at its full market value.

Auditor-Controller-Treasurer-Tax Collector (ACTTC) Frequently Asked Questions

Q9: Should I pay my 2020-2021 property tax bill dated 9/16/2020 if my house or business was destroyed or incurred more than \$10,000 in damage as a result of the LNU Lightning Complex Fires?

If all of the following statements are true, you will have additional time to make the 1st tax installment payment beyond the original 12/10/20 due date.

1. I incurred structural damage to my property of greater than \$10,000
2. I elected to defer payment of my Secured tax bill with the Assessor on or before December 10, 2020
3. I do not have an impound account with my lender

If any of the above three (3) statements are false, you should pay the 2020-2021 tax bill even if you decide to file a Calamity Damage Reassessment application with the Assessor. Note that smoke damage is not considered structural damage.

If you elected for deferral and the Assessor determines you are not eligible for a value reduction, your first installment due date will be revised to allow 30 days to pay without penalty and second installment due date will remain 4/12/2021.

Furthermore, if the Assessor determines that an owner who applied and was granted a deferral of property taxes did not file the claim in good faith, the owner shall be assessed a delinquency penalty for the nonpayment of the deferred taxes.

Q10: When will new tax bills be issued that reflect the loss in value of my property?

After you receive the "Notice of Correction to the 601 Assessment Roll" from the County Assessor informing you of the proposed reassessment, a new tax bill reflecting the reduction in value will be issued by the County Tax Collector within approximately 45 days of that notice.

Q11: What if I paid my 2020-2021 property taxes and my property was destroyed by the fire?

After the calamity reassessment is enrolled by the Assessor, you will either receive a revised bill with a reduced 2nd installment, or a refund will be issued by the County Auditor-Controller for the difference.

Q12: Do I need to notify my mortgage company if my property taxes are paid through an impound account?

Yes. Please contact your mortgage company immediately for guidance on how your lender will handle the payment of your property taxes. Impound accounts are not eligible for the deferral of secured property tax payments. If you have an impound account, you are not eligible to defer payment of the 1st tax installment.

Q13: What should I do if I have delinquent property taxes and my property was destroyed by the fire?

Prior year delinquent property taxes incurred before the fire will not change and must be paid. Please contact the ACTTC for payment plan options.

Q14: If I already mailed my property tax payment but the check has not cleared my account, will the Tax Collector cash my check?

Yes. Please contact the ACTTC at taxcollector@sonoma-county.org if you have mailed a payment and have elected to defer your secured tax payment on the Assessor's Calamity Damage Reassessment application.

Q15: Will property tax due dates be extended or will penalties be waived for property that was not damaged or destroyed by the fire?

No. There is not a provision to extend property tax dues dates or waive penalties for property that was not damaged or destroyed by fire. Low income senior citizens, blind or disabled property owners may be eligible for the State Controller's Property Tax Postponement Program. Please contact the State Controller at (800) 952-5661 or by email at postponement@sco.ca.gov.

Q16: If I have a Sonoma Clean Energy Improvement Program (SCEIP) assessment and the improvements were destroyed by the fire, do I have to pay the assessment?

Yes. You should consider paying off the SCEIP lien with proceeds from your insurance claim. Make sure your insurance company itemizes the loss of your SCEIP improvements separately, so you can account for that loss.

Q17: What should I do if I have a State Controller Property Tax Postponement (PTP) lien on my house that was destroyed by the fire?

Please contact the State Controller Property Tax Postponement office at (800) 952-5661 or by email at postponement@sco.ca.gov.

Q18: What happens if I applied for a State Controller Property Tax Postponement in 2020-2021, but my home was destroyed by the fire?

Please contact the State Controller Property Tax Postponement office at (800) 952-5661 or by email at postponement@sco.ca.gov.

For all other questions, please contact:

- Assessor's office (707) 565-1888 assessor@sonoma-county.org
- ACTTC--Tax Collection (707) 565-2281 taxcollector@sonoma-county.org

Related Websites:

<http://sonomacounty.ca.gov>

<http://sonomacounty.ca.gov/CRA/Assessor>

<http://sonomacounty.ca.gov/ACTTC/Revenue-Accounting/>

<https://socoemergency.org>