Sonoma County Assessor
http://sonomacounty.ca.gov/Assessor

585 Fiscal Dr., Rm 104
Santa Rosa CA 95403-2872
707-565-1888

Application for Reassessment of Property Damaged by Misfortune or Calamity

Eligibility Requirements

Section 170 of the Revenue and Taxation Code of the State of California and Sonoma County Ordinances contain provisions for reassessment of property damaged or destroyed by misfortune or calamity. A brief summary of eligibility requirements is as follows:

1) The application must be made by the person who, on January 1, was the owner of, or had in his possession, or under his control, the taxable property which suffered damage or by a person who acquired the property after January 1 and is liable for the taxes for the next fiscal year commencing July 1.
2) The damage must have occurred by misfortune or calamity, without fault of the owner or applicant.
3) The application must be delivered to the assessor within twelve (12) months of the date on which the calamity or misfortune occurred.
4) The damage must be shown to be in excess of Ten Thousand Dollars ($10,000).

I hereby apply for reassessment of the following described property which was damaged or destroyed through no fault of my own, and which damage or destruction was in excess of $10,000. (Per R&T code 170)

1) Address of damaged property: _____

2) Type of damaged property: ☐ Real Property Assessor Parcel Number: _____

☐ Business Personal Property If unsecured, Tax Bill Number: _____

☐ Equipment ☐ Fixture ☐ Supplies ☐ Vessel or Aircraft Registration Number: _____

3) The damaged or destroyed property consisted of: _____

4) The damage was caused by: _____

5) Describe the damage: _____

_____

6) My estimate of the amount of damage is: Real Property $_____ Taxable Personal Property $_____ Total $ _____

7) Date damage occurred: Date repair or replacement started: _____

8) Date repair or replacement completed: _____

9) If not completed, estimate completion date: _____

☐ **Governor declared disaster only:**
Please treat this claim as a Property Tax Deferral Claim pursuant to California Revenue and Taxation Code Section 194.1. (Does not apply to properties with impound accounts)

I declare under penalty of perjury that all of the forgoing statements are, to the best of my knowledge, true and correct.

Name (please print): _____

Signature: _____ Date: _____

Mailing Address: _____

Email: _____ Phone: _____

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Please attach any available supporting evidence, such as repair bills, estimates, and photographs.