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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?**

While the Assessor is working with Cal Fire and other county departments to identify all properties with over \$10,000 in structure damage, an Application for Reassessment of Property Damage by Misfortune or Calamity must be submitted to the Assessor's Office.

**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 Supplemental Assessment" 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.

**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 2019-2020 property tax bill dated 9/12/2019 if my house or business was destroyed or incurred more than \$10,000 in damage as a result of the Kincade Fire?**

Your 2019-2020 Secured Property Tax Bill is a valid bill. If you incurred structural damage to your property of greater than \$10,000 and you elect to defer payment of your Secured tax bill with the Assessor, you will have additional time to make the 1st tax installment payment beyond the original 12/10/19 due date. **Calamity Applications must be received by the Assessor by December 10, 2019 with the deferral box checked in order to be eligible for tax deferral.** Once the Assessor determines your parcel qualifies for a reduction in value, the ACTTC will issue a prorated supplemental refund representing the reduced portion of tax. If your supplemental refund is greater than the 1st tax installment, the ACTTC will apply the refund to your 1st tax installment and refund you the difference.

Additionally, the ACTTC will send a letter informing you of the status of your Secured bill, including a revised Secured bill with the refund applied (if applicable), the balance due, the revised due date and the portion of supplemental refund amount owed to you. The second installment is due date by 4/10/20 and will not be eligible for deferral.

If 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 4/10/2020. 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.

Note that smoke damage is not considered structural damage.

If you did not incur structural damage of greater than \$10,000, you should pay the 2019-2020 tax bill even if you decide to file a Calamity Damage Reassessment application with the Assessor.

**Q9A: If I own multiple parcels are they all eligible for deferral of the first tax installment?**

Not necessarily. Only parcels that incurred damage greater than \$10,000 are eligible for reassessment and deferral of the first installment. The Assessor requires a separate Calamity Application for each parcel and you must check the tax deferral box to be eligible.

**Q10: What if I paid my 2019-2020 property taxes and my property was destroyed by the fire?**

After the Assessor reassesses your property and enrolls a revised value, the ACTTC will send a letter informing you of the revised tax amount due. The ACTTC will issue a refund if applicable. If you've already paid your first and/or second installment and wish to defer the first installment, please contact the ACTTC at 707-565-3218.

**Q11: 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.

**Q12: 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.

**Q13: 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](mailto: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.

**Q14: 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](mailto:postponement@sco.ca.gov).

**Q15: 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.

**Q16: 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](mailto:postponement@sco.ca.gov).

**Q17: What happens if I applied for a State Controller Property Tax Postponement in 2019-2020, 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](mailto:postponement@sco.ca.gov).

**For all other questions, please contact:**

- Assessor’s office (707) 565-1888 [assessor@sonoma-county.org](mailto:assessor@sonoma-county.org)
- ACTTC--Tax Collection (707) 565-2281 [taxcollector@sonoma-county.org](mailto: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>