



NEWS RELEASE

Ernest J. Dronenburg, Jr.

*Assessor/Recorder/County Clerk
County of San Diego*



IMMEDIATE RELEASE
May 15, 2014

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DRONENBURG ANNOUNCES 2014 WILDFIRES' PROPERTY TAX RELIEF

County Assessor Ernest Dronenburg announced to “all property owners whose property was damaged or destroyed during the recent wildfires that property tax relief is available. This tax relief program requires the reassessment of the property to reflect its damaged condition. The reduced value will remain in effect until such time as the property is rebuilt or repaired.”

“More importantly, after the property is rebuilt or repaired, the owners can retain their previous taxable value if the property is rebuilt in a like or similar manner,” stated Dronenburg. “This means that the property tax assessment will not increase beyond what it was prior to the fire,” added Dronenburg.

This tax relief is available for any property damage including homes and out buildings, commercial and industrial properties, and mobilehomes. Damage to vehicles and the contents of a home such as furniture are not eligible for this tax relief because it is not taxable. (See the attached information sheet and calamity claim form.)

“The Assessor’s office will proactively mail property tax relief applications to affected property owners.” Dronenburg said. “I would also like to strongly encourage all property owners who suffered fire damage to their property in excess of \$10,000 to contact his office for the necessary claim form at (619) 531-4993 or by visiting the Assessor’s website at www.sdarcc.com.”

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How does the Assessor's Office determine the amount of property taxes to be refunded if my house was partially destroyed by a fire?

The appraiser determines the market value of the house before and after the damage. The percentage of the loss is then applied to the assessed value of the house and a refund is issued. The land value will remain unchanged.

Once I file my application, what is the process?

After the application is processed by the Assessor's Office, a notice of proposed new assessment will be sent to the taxpayer. A separate supplemental refund will be made based on the amount of reduction. The refund will be prorated from the date of destruction to the end of the fiscal year. You must still pay your regular tax bill.

What if I disagree with the value as determined by the Assessor's Office?

If you disagree with the value established by the Assessor's Office, you must file an appeal within six months from the date on the notification of proposed values. A hearing will be scheduled by the Assessment Appeals Board.

How can I qualify for this property tax relief?

In order to qualify for this property tax relief, you must file a claim form with the Assessor's Office.

Where do I get the necessary claim form?

You may obtain an application by calling the Assessor's Office at (858) 505-6262, by downloading the application from our Web site at www.sdarcc.com, by visiting any of our office locations, or by writing to us at:

Ernest J. Dronenburg, Jr.
Assessor/Recorder/County Clerk
1600 Pacific Highway, Suite 103
San Diego, CA 92101

Ernest J. Dronenburg
Assessor / Recorder / County Clerk
County of San Diego

**REASSESSMENT OF
PROPERTY DAMAGED BY
MISFORTUNE OR CALAMITY**



INFORMATION
1600 Pacific Highway, Suite 109
San Diego, CA 92101
(858) 505-6262

Branch Office Locations to Serve You:

CHULA VISTA
590 Third Avenue
Chula Vista, CA 91910
(619) 498-2200

EL CAJON
200 S. Magnolia Avenue
El Cajon, CA 92020
(619) 401-5700

KEARNY MESA
9225 Clairemont Mesa Blvd.
San Diego, CA 92123
(858) 505-6262

SAN MARCOS
141 E. Carmel Street
San Marcos, CA 92078
(760) 940-6868

OFFICE HOURS
8:00 a.m. to 5:00 p.m.
Monday through Friday
(All Locations)

www.sdarcc.com

July 2011



Section 170 of the Revenue and Taxation Code of the State of California allows the Assessor's Office to temporarily reduce the assessed value of a property that was damaged or destroyed by misfortune or calamity and through no fault of the property owner.

What type of property tax relief is available?

The current property taxes will be reduced for that portion of the property damaged or destroyed. This reduction will be from the date of the damage, and will remain in effect until the property is rebuilt or repaired.

After my property is rebuilt or repaired following the damage, will my property taxes be increased over what they were before?

No. Property owners will retain their previous taxable 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 base-year value at its full market value.

What are the requirements to qualify for this tax relief?

In order to qualify, the damage must be in excess of \$10,000 in value, and a claim must be filed with the Assessor's Office within 12 months from the date the damage occurred.

If my manufactured home is severely damaged by fire, do I qualify for this tax relief?

Yes. You qualify for this property tax relief if your manufactured home was assessed for property taxes and is not on State license fees.

If my furniture was destroyed, can my property taxes be reduced?

No. Household furnishings are not assessed for property taxes and, therefore, do not qualify for property tax relief.

Do boats and airplanes qualify for this property tax relief if they were damaged by a storm or fire?

Yes. Tax relief is available for all taxable property, including boats, aircraft, and business personal property.

Do I qualify for property tax relief if a storm damaged my avocado or citrus grove?

Yes. Tax relief is available if the damage to your grove exceeds \$10,000. The fruit, however, is not assessed for property tax purposes and, therefore, is not available for property tax relief.

I have an avocado grove and, due to the fruit fly infestation, my entire crop was lost. Can I qualify for a calamity reduction?

Although the Assessor's Office values the trees and irrigation system for property tax purposes, the actual fruit is not assessed. Therefore, there can be no reduction in property taxes.

My house has a cracked slab. Does this qualify as a calamity?

No. Although any construction defect will adversely affect the value of the property, it does not qualify for relief under this program. A court decision has determined that since the damage occurred over time and not as a sudden event, an exact date cannot be established. Therefore, there can be no reduction under this provision.

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SAN DIEGO, CALIFORNIA 92101
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APPLICATION FOR REASSESSMENT OF PROPERTY DAMAGED BY MISFORTUNE OR CALAMITY

California law (Revenue & Taxation Code Section 170) provides property tax relief for taxpayers whose property was damaged or destroyed as a result of a misfortune or calamity. This property tax relief is available to owners of real property, business equipment and fixtures, and to owners of boats and aircraft. Damage to personal property such as furniture or to growing crops is not eligible since it is not assessed for property tax purposes. This program requires reassessment of the property to reflect its damaged condition, and the subsequent reduction or partial refund of the current year's taxes. After the property is fully repaired, owners will retain their previous taxable value if the property is rebuilt in a like or similar manner. Property suffering a gradual deterioration over a long period of time does not qualify. Eligibility requirements for this program are shown below:

1. The damage must be equal to or greater than \$10,000 (Market Value).
2. Caused by a sudden misfortune or calamity and not the fault of the property owner.
3. The application must be submitted to the Assessor's Office **within 12 months** from the date the damage occurred.

NAME(S) ON TITLE EXACTLY AS THEY APPEAR ON DEED OR ATTACH A COPY OF THE DEED

MAILING ADDRESS (STREET NUMBER, STREET NAME, CITY, ZIP)

PROPERTY ADDRESS (STREET NUMBER, STREET NAME, CITY, ZIP)

ASSESSOR'S PARCEL NUMBER OR BILL NUMBER

DATE DAMAGE OCCURRED (MONTH/DAY/YEAR)

LIST ITEMS DAMAGED (HOUSE, GARAGE, BUSINESS EQUIP., ETC.)	DESCRIBE EXTENT OF DAMAGE (LOSS (FULL/PARTIAL) (CAUSE OF DAMAGE SUCH AS FIRE, FLOOD, WIND ETC.)	MARKET VALUE (Use insurance estimates or contract cost)		
		VALUE PRIOR TO DAMAGE (Col. # 1)	VALUE AFTER DAMAGE (Col. # 2)	DAMAGE OR LOSS (#1 less #2)
		\$	\$	\$

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

SIGNATURE

HOME PHONE

WORK PHONE

DATE