



Janice Atkinson
Sonoma County Assessor

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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, or within sixty (60) calendar days of the sending of an application by the Assessor, but in no case more than twelve (12) months after the occurrence.
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.

- 1) Address of damaged property _____
- 2) Type of damaged property: Real Property: Assessor's Parcel No. _____
 Personal Property: If unsecured, Tax Bill No. _____
 Equipment Fixture Supplies Vessel or Aircraft: Registration No. _____
- 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, estimated completion date _____

If my property is reassessed, and taxes have been paid, this application shall constitute a claim for refund

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

Name (please print) _____
Signature _____ **Date** _____
 Mailing Address _____
 Telephone (Work) _____ (Home) _____