

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

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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.