



GRANT W. METZGER, JR.

ASSESSOR

CALAVERAS COUNTY GOVERNMENT CENTER
891 MOUNTAIN RANCH ROAD
SAN ANDREAS, CALIFORNIA 95249-9709
(209) 754-6356
FAX (209) 754-6739

REASSESSMENT OF PROPERTY DAMAGED OR DESTROYED BY MISFORTUNE OR CALAMITY

Dear Property Owner:

Current law provides for reassessment of taxable property damaged by misfortune or calamity. Section 170.0 of the Revenue and Taxation Code of the State of California and Ordinance No. 1034 of the County of Calaveras require that:

1. An application for reassessment must be made by the person who, on January 1, owned, possessed or had under his control taxable property which was damaged or destroyed; or by a person who acquired the property after January 1, and is liable for the property taxes for the succeeding tax year. (The succeeding tax year covers the period from July 1 through June 30)
2. The damage must have occurred by misfortune or calamity without the fault of the owner or applicant.
3. The physical damage to taxable property must be shown to be in excess of \$10,000.
4. The application must be executed under penalty of perjury; or if executed outside the State of California, verified by affidavit.

When all of the above requirements are met, your property will be re-assessed to reflect the percentage of loss due to the misfortune or calamity; and a corrected tax bill or refund will be processed by the Auditor. The adjustment and proration of taxes will be based upon the reduction in value for the months in which the property is in a damaged condition; and the Assessor must know this time period.

If you qualify for reassessment according to these provisions, please fill out the attached application and return it to this office.

If you have any questions pertaining to the application, please call this office at the above number.

Sincerely,

GRANT W. METZGER, JR., ASSESSOR

Claim No. _____

COUNTY OF CALAVERAS
Application For Reassessment
Property Damaged By Misfortune or Calamity

Section 170.0 of the Revenue and Taxation Code of the State of California and Calaveras County Ordinance No. 1034 provide for reassessment of property damaged or destroyed by misfortune or calamity without fault of the owner; damage loss must be in excess of \$10,000.

APPLICATION MUST BE FILED WITHIN TWELVE (12) MONTHS OF THE DAMAGE

1. Assessor's parcel number of damaged property _____
2. Address or location of damaged property _____
3. Type of property damaged:
___ Real Property - describe: _____
___ Personal Property - ___ Business Personal Property
___ Inventory _____ ___ Fixtures ___ Boat or Aircraft
4. Damage caused by: _____
5. Building Inspection Dept. or Fire Dept. called _____ Date _____
6. Date of damage: _____
7. Describe the damage: _____

8. Applicant's estimate of amount of damage: \$ _____
9. Applicant's opinion of value of the property immediately after damage or destruction. \$ _____
10. Was the above described damage caused by the applicant or applicants employee? _____
11. Insurance company's estimate of damage \$ _____ (attach copy of this form if available)
Name of insurance company _____
Local agent's name _____ Telephone No. _____
12. Will property be repaired? ___ Yes ___ No

Applicant's Name _____ Phone# _____

Mailing Address _____

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

Signature _____

(If executed outside of the State of California, the application must be verified by affidavit.)