

INSTRUCTIONS
**NEW CONSTRUCTION REASSESSMENT EXCLUSION FOR GOVERNOR-
DECLARED DISASTER DAMAGE**

You may qualify for a reduction or refund of property taxes if property you own was substantially damaged or destroyed in a Governor-Declared Disaster.

To qualify for a possible exclusion from reassessment of new construction, **all** of the following requirements must be met:

- The disaster must be one for which the Governor proclaimed a state of emergency.
- The disaster must have occurred on or after January 1, 2017.
- Only the owner(s) of substantially damaged or destroyed property is eligible for relief.
- The total value of the damage to the real property must exceed 50% of the improvement's full cash value immediately prior to the disaster in value. You can attach an insurance company estimate as evidence for your claim.
- The replacement improvement must be located on the same site.
- The replacement improvement reconstruction must be completed within 5 years after the disaster.
- The replacement improvement must be comparable to the original damaged or destroyed property. The reconstructed property shall be considered comparable to the original property if it is similar in size, utility, and function.
- The application is signed under the penalty of perjury. If you sign it outside the State of California, the application must be verified by affidavit.

If you meet **all** of the above requirements, the following steps will be taken to determine the reconstructed property's new taxable value:

If the full cash value of the reconstructed property does not exceed 120 percent of the full cash value of the property substantially damaged or destroyed, then the adjusted base year value of the property substantially damaged or destroyed shall apply to the reconstructed property as its base year value.

If the full cash value of the reconstructed property exceeds 120 percent of the full cash value of the property substantially damaged or destroyed, then the amount of the full cash value over 120 percent of the full cash value of the property substantially damaged or destroyed shall be added to the adjusted base year value of the original property substantially damaged or destroyed. The sum of these amounts shall become the reconstructed property's base year value.

If you do not meet these requirements, do not file an application.

Note: A property owner who receives relief under RTC Section 70.5 is not eligible to transfer the base year value under RTC Section 69.

For additional information, please see the Assessor's website: www.assessor.saccounty.net.

If you have any questions, please contact our Real Property Division at (916) 875-0700. Telephone hours are 8 A.M. to 4 P.M., Monday through Friday. You may also visit our office at the address listed in the upper right corner of this letter. Our office hours are from 8 A.M. to 5 P.M.