



Sacramento County
Office of the Assessor
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Administration
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(916) 875-0760

Parcel Number:

**New Construction Reassessment Exclusion for
Governor-Declared Disaster Damage**

(RTC Section 70.5) (See the Instructions on reverse side or page 2)

- 1) Address of the damaged property:
- 2) Type of Property Damaged:
☐ Residential ☐ Commercial ☐ Agricultural ☐ Industrial
Describe:
3) Date of disaster: Cause of disaster:
4) Describe the physical damage:
5) Building inspection or fire department you called:
Date:
6) Were you the owner of the property at the time of disaster? ☐ Yes ☐ No
7) Was the damage caused by you or an employee of yours? ☐ Yes ☐ No
8) Your opinion of the value of the property immediately before the damage: \$
9) Your estimate of the amount of damage: \$
10) Attach a copy of the insurance company estimate to this form, if available.
Name of insurance company:
Name of adjuster/agent: Phone:
11) Will the damaged property be reconstructed or repaired? ☐ Yes ☐ No
If yes, will it located on the same site? ☐ Yes ☐ No

I hereby certify that all of the statements above are true and correct, to the best of my knowledge.

Your name (please print):

Daytime phone:

Mailing address:

E-mail address:

Signature: _____ Date: _____

If signed outside the State of California, the application must be verified by affidavit.

Please make a copy for your records.

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: <https://assessor.saccounty.gov>.

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.