



**Sacramento County
Office of the Assessor**

Christina Wynn, Assessor
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Real Property Division
3636 American River Drive, Suite 200
Sacramento, CA 95864-5952
<https://assessor.saccounty.gov>
(916) 875-0700

Date: _____

Parcel Number: _____

Calamity Application for Reassessment: Physically Damaged or Destroyed Property

If you received this application from the Assessor's Office more than 12 months after the date of damage, the deadline to timely file has passed. See California Revenue and Taxation [\(RTC\) 170](#) and [Ordinance 2020-1666](#).

(See the Instructions on reverse side or page 2)

- 1) Address of the damaged property _____
- 2) Type of Property Damaged: ☐ Real Property ☐ Business Personal Property ☐ Fixtures ☐ Boat ☐ Aircraft
Describe: _____

- 3) Date of damage: _____ Cause of damage: _____
- 4) Describe the damage: _____

- 5) Building inspection or fire department you called: _____
Date: _____
- 6) Was this damage caused by you or an employee of yours? ☐ Yes ☐ No
- 7) Your opinion of the value of the property immediately before the damage: \$ _____
- 8) Your estimate of the amount of damage: \$ _____
- 9) Attach a copy of the insurance company estimate to this form, if available.
Name of insurance company: _____
Name of adjuster/agent: _____ Phone: _____
- 10) Will the property be repaired: ☐ Yes ☐ No

I swear, under penalty of perjury, that all of the statements above are true and correct to the best of my knowledge and belief.

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.

INSTRUCTIONS

CALAMITY APPLICATION FOR REASSESSMENT

You may qualify for a reduction or refund of property taxes if property you own (or are responsible for the property taxes) was damaged or destroyed. (*Ref. R&T Code 170*)

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

- The damage must have occurred within the past year.*
- The physical damage to the **taxable property** must be \$10,000 or more in value. You can attach an insurance company estimate as evidence for your claim.
- The damage must have occurred by 'misfortune or calamity' such as a fire, flood, accident, etc. The damage can not have been the fault of the owner.
- You may file the application if you are listed as the owner on the assessment roll, or if you are responsible for paying the property taxes.
- The application **must** be postmarked or returned to the Assessor's Office no later than 12 months of the date the calamity occurred or if the Assessor sent you notification within 12 months of the calamity, you must return it within 60 days of the notification by the Assessor's Office whichever is later. (*Ref. Ordinance 2020-1666*)
- If you received this application from the Assessor's Office more than 12 months after the date of damage, the deadline to file timely has passed.
- 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, your property will be reassessed to reflect the percentage of loss due to the misfortune or calamity. If you do not meet these requirements, do not file an application.

PROPERTY TAX INSTALLMENT DEFERRAL

Under certain circumstances, you may be eligible to file for a Property Tax Installment Deferral for property substantially damaged or destroyed by a disaster or state of emergency as declared by the Governor. (*Ref. R&T Code 194, 194.1*)

To qualify for the deferral,

- You must pay the property taxes directly (not through an impound account).
- If your principal place of residence, it must have suffered damage amounting to at least 10 percent of its fair market value or ten thousand dollars (\$10,000), whichever is less.
- For other types of property, must have suffered damage of at least 20% of fair market value. The request for deferral of the secured property tax installment payments must be filed along with the Calamity Application for Reassessment.

Applications can be obtained by contacting our office or by accessing the Assessor's website: <https://assessor.saccounty.gov>

If you have any questions, please contact our Real Property Division at (916) 875-0700 or assessor@saccounty.gov. Telephone hours are 8 A.M. to 4 P.M., Monday through Friday. You may also visit our office at 3636 American River Drive, Suite 200. Our office hours are from 8 A.M. to 5 P.M.