



THE COUNTY OF YUBA

OFFICE OF THE COUNTY ASSESSOR

Bruce Stottlemeyer
Assessor

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SUBJECT: October 2017 Wildfires

Dear Yuba County Property Owner:

Our office has identified you as the owner of property that may have been damaged by the October 2017 wildfires. Pursuant to Section 170 of the Revenue and Taxation code and Yuba County Ordinance No. 1318, you may be eligible for a reduction of your current property taxes. If you believe you are eligible for Property Tax Relief, please complete the enclosed "Application for Reassessment" and return it to this office. This form must be filed within one year from the date of the disaster or calamity.

Because the Governor has issued a disaster proclamation, you may also be eligible for deferral of property taxes in addition to a reduction in the assessed value. Section 194.1 of the Revenue and Taxation Code allows any owner of eligible property who files a claim for calamity reassessment pursuant to Section 170 **on or before the next property tax installment payment date (December 11, 2017)** to ask the county assessor to defer payment of that installment of property taxes on the regular secured roll for the current fiscal year. Deferral does not apply to impound accounts handled by your lender. The new due date for the deferred taxes will be 30 days after you receive the corrected property tax bill. If you wish to request tax deferral, please contact our office for the application and additional information.

Q. **What are the requirements to qualify for a property tax reduction?**

A. The damage must be \$10,000 (market value) or more and a completed Application for Reassessment must be filed with the Assessor's Office.

Q. **What type of property tax relief is available?**

A. Your property taxes may qualify for a reduction based on the percentage of the property damaged or destroyed beginning with the month the damage occurred, providing the damage sustained was not due to any fault of your own. Eligible properties will have their taxable values reduced by means of a correction to the Assessment Roll.

Q. **What type of property is eligible for reassessment when damaged by misfortune or calamity?**

A. Taxable property such as: land, buildings, mobile homes, orchards, vineyards, business fixtures, business personal property, boats, and airplanes.

Q. **What type of property is NOT eligible for reassessment when damaged by misfortune or calamity?**

A. Non-taxable property such as: household furnishings, licensed vehicles, business inventory, individual personal property, and livestock used to produce food or fiber.

Q. **After my real property is rebuilt or repaired, will my property taxes be increased?**

A. When real property is repaired or reconstructed, and is substantially equivalent to the original property the base value of the original property will be reinstated. Exceptions may apply such as if your property assessment had been temporarily reduced below the base value under other provisions of law prior to being damaged.

Q. **When must my application be filed?**

A. Applications for Reassessment should be filed within 12 months of the damage. In no case may the claim be filed later than (12) months after the disaster.

Q. **Is my property eligible for deferral of the next installment of property taxes?**

A. It depends. Eligible property means real property and any manufactured home that has received or is eligible for the Homeowner's Exemption having a loss in value due to damage exceeding ten percent of the value of the property immediately prior to the damage or \$10,000, whichever is less. With respect to other real property, damage to the parcel must be at least 20 percent of its fair market value. If an applicant for Property Tax Deferral does not pay the December property tax installment, and the assessor determines that the property does not qualify for deferral, delinquent penalties will be applied. Property taxes that are paid through impound accounts are not eligible for deferral.

We hope this information is useful to you in determining your eligibility for Property Tax Relief. The Assessor's Office will assist you in any way we can. For further assistance, please contact us.