



# NEWS RELEASE

*Gregory J. Smith*  
*Assessor/Recorder/Clerk*  
*County of San Diego*



October 25, 2007

## **PROPERTY TAX RELIEF FIRESTORM 2007**

County Assessor Gregory J. Smith wishes to advise all property owners whose property was damaged or destroyed during the recent firestorm that property tax relief is available. This tax relief program requires the reassessment of the property to reflect its damaged condition. The reduced value will remain in effect until such time as the property is rebuilt or repaired.

**More importantly, after the property is repaired or replaced, the owners can retain their previous taxable value if the property is rebuilt in a like or similar manner. This means that the property tax assessment will not be increased beyond what it was prior to the fire.**

This tax relief is available for any property damage including homes and structures, businesses, groves, and mobilehomes paying property taxes. Damage to the contents of a home such as furniture is not eligible for this tax relief because it was not taxable. (See attached information sheet and calamity claim form).

According to Dan McAllister, County Treasurer/Tax Collector, property owners who had their property damaged or destroyed **AND** who have filed a Calamity Application with the Assessor's Office will not have to pay their December 10<sup>th</sup> tax payment. These payments will be deferred without penalties or interest until such time as the Assessor's Office has completed their review and an adjusted tax bill is mailed to you from our office. You will then have 30 days from the date the adjusted tax bill is mailed to you to pay the amount due.

Gregory Smith strongly encourages all property owners who suffered fire damage to their property in excess of \$10,000 to contact his office for the necessary claim form for this property tax relief program. The claim form is also available on the Assessor's website at **[www.sdarcc.com](http://www.sdarcc.com)**. For further information, please call the Assessor's Main Office at (858) 505-6262, in East County at (619) 401-5700, in North County at (760) 940-6868 and Chula Vista (619) 498-2200.

**How does the Assessor's Office determine the amount of property taxes to be refunded if my house was partially destroyed by a fire?**

The appraiser determines the market value of the house before and after the damage. The percentage of the loss is then applied to the assessed value of the house and a refund is issued. The land value will remain unchanged.

**Once I file my application, what is the process?**

After the application is processed by the Assessor's Office, a notice of proposed new assessment will be sent to the taxpayer. A separate supplemental refund will be made based on the amount of reduction. The refund will be prorated from the date of destruction to the end of the fiscal year. You must still pay your regular tax bill.

**What if I disagree with the value as determined by the Assessor's Office?**

If you disagree with the value established by the Assessor's Office, you must file an appeal within six months from the date on the notification of proposed values. A hearing will be scheduled by the Assessment Appeals Board.

**How can I qualify for this property tax relief?**

In order to qualify for this property tax relief, you must file a claim form with the Assessor's Office.

**Where do I get the necessary claim form?**

You may obtain an application by calling the Assessor's Office at (858) 505-6262, by downloading the application from our Web site at [www.sdarcc.com](http://www.sdarcc.com), by visiting any of our five office locations, or by writing to us at:

Gregory J. Smith  
County Assessor/Recorder/Clerk  
1600 Pacific Highway, Room 103  
San Diego, CA 92101

**Gregory J. Smith**  
Assessor / Recorder / County Clerk  
County of San Diego

**REASSESSMENT OF  
PROPERTY DAMAGED BY  
MISFORTUNE OR CALAMITY**



**INFORMATION**  
**1600 Pacific Highway, Room 109**  
**San Diego, CA 92101**  
**(858) 505-6262**

**Branch Office Locations to Serve You:**

**CHULA VISTA**  
590 Third Avenue  
Chula Vista, CA 91910  
(619) 498-2200

**EL CAJON**  
200 S. Magnolia Avenue  
El Cajon, CA 92020  
(619) 401-5700

**KEARNY MESA**  
9225 Clairemont Mesa Blvd.  
San Diego, CA 92123  
(858) 505-6262

**SAN MARCOS**  
141 E. Carmel Street  
San Marcos, CA 92078  
(760) 940-6868

**OFFICE HOURS**

8:00 a.m. - 5:00 p.m. Monday thru Friday  
(All Locations)  
9:00 a.m. - 3:00 p.m. Saturday  
(Kearny Mesa Office Only - County Clerk Services)

[www.sdarcc.com](http://www.sdarcc.com)

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State law allows the Assessor's Office to temporarily reduce the assessed value of a property that was damaged or destroyed through no fault of the property owner. The damage must exceed \$10,000 and an application must be filed within 12 months from the date the damage occurred.

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

The current property taxes will be reduced for that portion of the property damaged or destroyed. This reduction will be from the date of the damage, and will remain in effect until the property is rebuilt or repaired.

**After my property is rebuilt or repaired following the damage, will my property taxes be increased over what they were before?**

No. Property owners will retain their previous taxable value if the house is rebuilt in a like or similar manner, regardless of the actual cost of construction. However, any new square footage or extras, such as additional baths, will be added to the base-year value at its full market value.

**What are the requirements to qualify for this tax relief?**

In order to qualify, the damage must be in excess of \$10,000 in value, and a claim must be filed with the Assessor's Office within 12 months from the date the damage occurred.

**If my mobilehome is severely damaged by fire, do I qualify for this tax relief?**

Yes. You qualify for this property tax relief if your mobilehome was assessed for property taxes and is not on State license fees.

**If my furniture was destroyed, can my property taxes be reduced?**

No. Household furnishings are not assessed for property taxes and, therefore, do not qualify for property tax relief.

**Do boats and airplanes qualify for this property tax relief if they were damaged by a storm or fire?**

Yes. Tax relief is available for all taxable property, including boats, aircraft, and business personal property.

**Do I qualify for property tax relief if a storm damaged my avocado or citrus grove?**

Yes. Tax relief is available if the damage to your grove exceeds \$10,000. The fruit, however, is not assessed for property tax purposes and, therefore, is not available for property tax relief.

**I have an avocado grove and, due to the fruit fly infestation, my entire crop was lost. Can I qualify for a calamity reduction?**

Although the Assessor's Office values the trees and irrigation system for property tax purposes, the actual fruit is not assessed. Therefore, there can be no reduction in property taxes.

**My house has a cracked slab. Does this qualify as a calamity?**

No. Although any construction defect will adversely affect the value of the property, it does not qualify for relief under this program. A court decision has determined that since the damage occurred over time and not as a sudden event, an exact date cannot be established. Therefore, there can be no reduction under this provision.

