



COUNTY OF EL DORADO
OFFICE OF THE ASSESSOR

JON DEVILLE, ASSESSOR

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PROPERTY TAX CALAMITY GUIDE

EL DORADO COUNTY ASSESSOR'S OFFICE

1/26/2023

VERSION 2



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***Application for Reassessment of Damaged or Destroyed Assessable Property
in excess of \$10,000 (R&T Sec. 170)***

(Application must be made within 12 months of the misfortune or calamity, or specific calamity ordinance, whichever is later.)

Filing Date: _____ Contact Phone Number _____

Owners Name _____ Assessor's Parcel Number _____

Mailing Address: _____

Property Address or Location: _____

Date of Misfortune or Calamity: _____

Type of Misfortune or Calamity: _____

Property Destroyed or Damaged consisted of: _____

Applicant Opinion of Value	Value Before Damage	Value After Damage	Amount of Damage*
Land	_____	_____	_____
Improvement (Structure)	_____	_____	_____

(Does not include nonassessable items such as personal effects, household furnishings, or Business inventory.)

* Attach documentation (insurance adjustment estimates or statement from licensed contractor, etc....).

Do you plan to replace or repair damage? Yes No

For Governor declared disaster only:

This application must be delivered to the Assessor on or before the next property tax installment date (December 10 or April 10, as applicable) to defer payment of property taxes.

Please treat this claim as a Property Tax Deferral Claim pursuant to California Revenue & Taxation Code 194.1 (Does not apply to properties with impound accounts)

I hereby apply for reassessment of the property described above. I declare that I was the owner of the property or had it in my possession and control at the time of loss, and that I am responsible for the taxes. I certify (or declare) under penalty of perjury under the laws of the State of California, that the forgoing and all information hereon, including any accompanying statements, or documents is true, correct and complete to the best of my knowledge and belief.

Signed: _____

Date: _____



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Calamity value reductions under §170

The text of §170 is printed below. Here are the highlights:

- The Governor has proclaimed a state of emergency in the County, so that requirement is met.
- The County has a qualifying ordinance on §170, so that requirement is met.
- Any property, real or personal, is eligible for relief.
- The minimum damage requirement is a \$10,000 reduction in market value.
- Anyone can file an application. Please make sure good contact information is provided in case follow up is necessary.
- When rebuilding starts, it will be assessed on each subsequent lien date and when finalized. A proportionate portion of the previously removed assessed value will be added until the old-assessed value is fully restored on completion of construction.
- No value will be added for improvements in quality.
- The only permitted addition to the restored value will be the fair market value for any additional square footage. In other words, if a bigger house is built, it will be treated as an addition.

170.

(a) Notwithstanding any other law, the board of supervisors, by ordinance, may provide that every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed without his or her fault, may apply for reassessment of that property as provided in this section. The ordinance may also specify that the assessor may initiate the reassessment where the assessor determines that within the preceding 12 months taxable property located in the county was damaged or destroyed.

To be eligible for reassessment the damage or destruction to the property shall have been caused by any of the following:

(1) A major misfortune or calamity, in an area or region subsequently proclaimed by the Governor to be in a state of disaster, if that property was damaged or destroyed by the major misfortune or calamity that caused the Governor to proclaim the area or region to be in a state of disaster. As used in this paragraph, "damage" includes a diminution in the value of property as a result of restricted access to the property where that restricted access was caused by the major misfortune or calamity.

(2) A misfortune or calamity.

(3) A misfortune or calamity that, with respect to a possessory interest in land owned by the state or federal government, has caused the permit or other right to enter upon the land to be suspended or restricted. As used in this paragraph,

"misfortune or calamity" includes a drought condition such as existed in this state in 1976 and 1977.

The application for reassessment may be filed within the time specified in the ordinance or within 12 months of the misfortune or calamity, whichever is later, by delivering to the assessor a written application requesting reassessment showing the condition and value, if any, of the property immediately after the damage or destruction, and the dollar amount of the damage. The application shall be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.

An ordinance may be made applicable to a major misfortune or calamity specified in paragraph (1) or to any misfortune or calamity specified in paragraph (2), or to both, as the board of supervisors determines. An ordinance shall not be made applicable to a misfortune or calamity specified in paragraph (3), unless an ordinance making paragraph (2) applicable is operative in the county. The ordinance may specify a period of time within which the ordinance shall be effective, and, if no period of time is specified, it shall remain in effect until repealed.

(b) Upon receiving a proper application, the assessor shall appraise the property and determine separately the full cash value of land, improvements and personalty immediately before and after the damage or destruction. If the sum of the full cash values of the land, improvements and personalty before the damage or destruction exceeds the sum of the values after the damage by ten thousand dollars (\$10,000) or more, the assessor shall also separately determine the percentage reductions in value of land, improvements and personalty due to the damage or destruction. The assessor shall reduce the values appearing on the assessment roll by the percentages of damage or destruction computed pursuant to this subdivision, and the taxes due on the property shall be adjusted as provided in subdivision (e). However, the amount of the reduction shall not exceed the actual loss.

(c) (1) As used in this subdivision, "board" means either the county board of supervisors acting as the county board of equalization, or an assessment appeals board established by the county board of supervisors in accordance with Section 1620, as applicable.

(2) The assessor shall notify the applicant in writing of the amount of the proposed reassessment. The notice shall state that the applicant may appeal the proposed reassessment to the board within six months of the date of mailing the notice. If an appeal is requested within the six-month period, the board shall hear and decide the matter as if the proposed reassessment had been entered on the roll as an assessment made outside the regular assessment period. The decision of the board regarding the damaged value of the property shall be final, provided that a decision of the board regarding any reassessment made pursuant to this section shall create no presumption as regards the value of the affected property subsequent to the date of the damage.

(3) Those reassessed values resulting from reductions in full cash value of amounts, as determined above, shall be forwarded to the auditor by the assessor or the clerk of the board, as the case may be. The auditor shall enter the

reassessed values on the roll. After being entered on the roll, those reassessed values shall not be subject to review, except by a court of competent jurisdiction.

(d) (1) If no application is made and the assessor determines that within the preceding 12 months a property has suffered damage caused by misfortune or calamity that may qualify the property owner for relief under an ordinance adopted under this section, the assessor shall provide the last known owner of the property with an application for reassessment. The property owner shall file the completed application within 12 months after the occurrence of that damage. Upon receipt of a properly completed, timely filed application, the property shall be reassessed in the same manner as required in subdivision (b).

(2) This subdivision does not apply where the assessor initiated reassessment as provided in subdivision (a) or (l).

(e) The tax rate fixed for property on the roll on which the property so reassessed appeared at the time of the misfortune or calamity, shall be applied to the amount of the reassessment as determined in accordance with this section and the assessee shall be liable for: (1) a prorated portion of the taxes that would have been due on the property for the current fiscal year had the misfortune or calamity not occurred, to be determined on the basis of the number of months in the current fiscal year prior to the misfortune or calamity; plus, (2) a proration of the tax due on the property as reassessed in its damaged or destroyed condition, to be determined on the basis of the number of months in the fiscal year after the damage or destruction, including the month in which the damage was incurred. For purposes of applying the preceding calculation in prorating supplemental taxes, the term "fiscal year" means that portion of the tax year used to determine the adjusted amount of taxes due pursuant to subdivision (b) of Section 75.41. If the damage or destruction occurred after January 1 and before the beginning of the next fiscal year, the reassessment shall be utilized to determine the tax liability for the next fiscal year. However, if the property is fully restored during the next fiscal year, taxes due for that year shall be prorated based on the number of months in the year before and after the completion of restoration.

(f) Any tax paid in excess of the total tax due shall be refunded to the taxpayer pursuant to Chapter 5 (commencing with Section 5096) of Part 9, as an erroneously collected tax or by order of the board of supervisors without the necessity of a claim being filed pursuant to Chapter 5.

(g) The assessed value of the property in its damaged condition, as determined pursuant to subdivision (b) compounded annually by the inflation factor specified in subdivision (a) of Section 51, shall be the taxable value of the property until it is restored, repaired, reconstructed or other provisions of the law require the establishment of a new base year value.

If partial reconstruction, restoration, or repair has occurred on any subsequent lien date, the taxable value shall be increased by an amount determined by multiplying the difference between its factored base year value immediately before the calamity and its assessed value in its damaged condition by the percentage of the repair, reconstruction, or restoration completed on that lien date.

(h) (1) When the property is fully repaired, restored, or reconstructed, the assessor shall make an additional assessment or assessments in accordance with subparagraph (A) or (B) upon completion of the repair, restoration, or reconstruction:

(A) If the completion of the repair, restoration, or reconstruction occurs on or after January 1, but on or before May 31, then there shall be two additional assessments. The first additional assessment shall be the difference between the new taxable value as of the date of completion and the taxable value on the current roll. The second additional assessment shall be the difference between the new taxable value as of the date of completion and the taxable value to be enrolled on the roll being prepared.

(B) If the completion of the repair, restoration, or reconstruction occurs on or after June 1, but before the succeeding January 1, then the additional assessment shall be the difference between the new taxable value as of the date of completion and the taxable value on the current roll.

(2) On the lien date following completion of the repair, restoration, or reconstruction, the assessor shall enroll the new taxable value of the property as of that lien date.

(3) For purposes of this subdivision, "new taxable value" shall mean the lesser of the property's (A) full cash value, or (B) factored base year value or its factored base year value as adjusted pursuant to subdivision (c) of Section 70.

(i) The assessor may apply Chapter 3.5 (commencing with Section 75) of Part 0.5 in implementing this section, to the extent that chapter is consistent with this section.

(j) This section applies to all counties, whether operating under a charter or under the general laws of this state.

(k) Any ordinance in effect pursuant to former Section 155.1, 155.13, or 155.14 shall remain in effect according to its terms as if that ordinance was adopted pursuant to this section, subject to the limitations of subdivision (b).

(l) When the assessor does not have the general authority pursuant to subdivision (a) to initiate reassessments, if no application is made and the assessor determines that within the preceding 12 months a property has suffered damage caused by misfortune or calamity, that may qualify the property owner for relief under an ordinance adopted under this section, the assessor, with the approval of the board of supervisors, may reassess the particular property for which approval was granted as provided in subdivision (b) and notify the last known owner of the property of the reassessment.

(Amended by Stats. 2014, Ch. 134, Sec. 2. (SB 1464) Effective January 1, 2015.



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Property Tax Deferral under §194

The text of §194.1 is printed below. Here are the highlights:

- The Governor has proclaimed a state of emergency in the County, so that requirement is met.
- The County has a qualifying ordinance on §170, so that requirement is met.
- A claim must be filed with the Assessor. - §194 (e), §194.1(a)
- There is no BOE form for filing a claim under this section. Therefore, the §170 claim form includes a check box to request a claim for relief under these provisions.
- Anyone interested or desiring to file a claim for deferral needs to complete the §170 form and check the box indicating the application is also a claim for deferral under these provisions.
- Deferral is not available to property tax payments made through an impound account. -§194.1(d)
- The damage requirement for a principal residence is 10% of value or \$10,000, whichever is less. - §194(f)
- The damage requirement for all other property is 20%. §194(f)
- The Assessor will take an application from anyone who files. Please ensure good contact information is provided for any follow up that may be necessary.

CHAPTER 5. Disaster Relief: Tax Deferral [194 - 196.99]

(Chapter 5 added by Stats. 1988, Ch. 1507, Sec. 14.)

194.

As used in this chapter:

(a) "Eligible county" means a county that meets both of the following requirements:

(1) Has been proclaimed by the Governor to be in a state of emergency.

(2) Has adopted an ordinance providing property tax relief for disaster victims as provided in Section 170.

(b) "Eligible property" means real property and any manufactured home, including any new construction that was completed or any change in ownership that occurred prior to the date of the disaster that meets both of the following requirements:

(1) Is located in an eligible county.

(2) Has sustained substantial disaster damage and the disaster resulted in the issuance of a state of emergency proclamation by the Governor.

"Eligible property" does not include any real property or any manufactured home, whether or not it otherwise qualifies as eligible property, if that real property or manufactured home was purchased or otherwise acquired by a claimant for relief under this chapter after the last date on which the disaster occurred.

(c) "Fair market value" means "full cash value" or "fair market value" as defined in Section 110.

(d) "Next property tax installment payment date" means December 10 or April 10, whichever date occurs first after the last date on which the eligible property was damaged.

(e) "Property tax deferral claim" means a claim filed by the owner of eligible property in conjunction with, or in addition to, the filing of an application for reassessment of that property pursuant to Section 170, that enables the owner to defer payment of the next installment of taxes on property on

the regular secured roll for the current fiscal year, as provided in Section 194.1 or to defer payment of taxes on property on the supplemental roll for the current fiscal year, as provided in Section 194.9.

(f) "Substantial disaster damage," as to real property located in a county declared to be a disaster by the Governor, means, with respect to real property and any manufactured home that has received the homeowners' exemption or is eligible for the exemption as of the most recent lien date, damage amounting to at least 10 percent of its fair market value or ten thousand dollars (\$10,000), whichever is less; and, with respect to other property, damage to the parcel of at least 20 percent of its fair market value immediately preceding the disaster causing the damage.

(Amended by Stats. 2003, Ch. 471, Sec. 9. Effective January 1, 2004.)

194.1.

(a) Any owner of eligible property who files on or before the next property tax installment payment date, as defined in Section 194, a claim for reassessment pursuant to Section 170, or whose property is otherwise reassessed pursuant to Section 170, may, in conjunction with the claim for reassessment, apply to the county assessor to defer payment of that installment of property taxes on the regular secured roll for the current fiscal year with respect to that property which are due no later than that date which immediately follows the disaster which resulted in substantial disaster damage.

(b) If, pursuant to Section 170, a timely claim for deferral is filed, the payment shall be deferred without penalty or interest until one of the following occur:

(1) The assessor has reassessed the property and a corrected bill prepared pursuant to Section 170 has been sent to the property owner. Taxes on the corrected tax bill deferred pursuant to this paragraph are due and payable for the current year taxes on either December 10 for the first installment or April 10 for the second installment, or 30 days after the date that the bill is mailed or electronically transmitted to the owner, whichever is later. If the taxes on the corrected bill are unpaid thereafter, the taxes become delinquent as provided in Section 2610.5 and shall be subject to the penalty provided by law.

(2) The assessor has determined that the property is not eligible to be reassessed pursuant to Section 170, and the assessor has so notified the property owner. Taxes deferred pursuant to this paragraph are due and payable for the current year taxes on either December 10 for the first installment or April 10 for the second installment, or within 30 days of the latter of the date of mailing printed on the assessor's notice or the postmark date on the assessor's notice, whichever is later. If deferred taxes are unpaid thereafter, the taxes become delinquent as provided in Section 2610.5 and shall be subject to the penalty provided by law.

(c) If, following reassessment pursuant to subdivision (a), the assessor determines that an owner who applied and was granted a deferral of property taxes did not file the claim in good faith, the owner shall be assessed a delinquency penalty for the nonpayment of the deferred taxes.

(d) This section does not apply to property taxes paid through impound accounts.



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Property Tax Calamity FAQ's

Q - What happens to the assessed value of my property?

A – The Assessor will be reappraising all property in the affected areas and lowering the assessed value based on the damage suffered.

Q – How much will my taxes go down?

A – It depends on your base year value and the amount of damage.

Q- What happens when I rebuild or repair the damage to my house?

A – When you finish rebuilding or repairing the damage, the Assessor will enroll the prior (old) assessed value. There will be no reappraisal of the new construction that replaces damaged or destroyed improvements.

Q – What if I build a bigger house?

A – The fair market value of the additional square footage will be added to the old base year value.

Q – What if I build a nicer house with better flooring, trim and cabinets? A – Changes in quality will not be reappraised.

Q – What other information can the Assessor provide?

A – The Assessor maintains a property record for every parcel. Some of the information relates to square footage, permit history and this information could be very important. Please do not hesitate to stop by our Placerville Office and review the information about your property.

Q – How long do I have to rebuild?

A – As far as the Assessor is concerned, the restoration of your property will be reviewed each year until complete. You should also ask this question of the County Building Services.

Q- Can I relocate to a different property and transfer my assessed value under Prop 19?

A – Yes, if the Governor has issued a declaration of Emergency, then the state authorization needed for property owners to be eligible to transfer the assessed value of a calamity damaged principal residence to a replacement is in place. The Assessor's web site contains additional information about transferring a base year value from a primary residence affected by a natural disaster to a new primary residence.

Q – Where are your offices and how do I contact you?

A - The main office in Placerville is located at 360 Fair Lane in the County Government complex. Office hours are 8:00-5:00, Monday thru Friday. The phone number is 530.621.5719. The Assessor's web site is www.edcgov.us/assessor.

