



JEFFREY PRANG
Assessor

**OFFICE OF THE ASSESSOR
COUNTY OF LOS ANGELES**

500 WEST TEMPLE STREET
LOS ANGELES, CALIFORNIA 90012-2770
assessor.lacounty.gov
1(888) 807-2111

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

Your application for *Reassessment of Property Damaged or Destroyed by Misfortune or Calamity* is enclosed. Section 170 of the Revenue and Taxation Code of the State of California requires the following:

1. The applicant must be the person who owned, possessed, or had control of the damaged or destroyed property as of January 1. You may also apply if you acquired the property after January 1 and are liable for the property taxes for the following tax year (July 1st through June 30th).
2. The damage must be a direct result of misfortune or calamity through no fault of the applicant. Additional considerations by the Governor to be in a state of disaster, damage may include the loss in value of the property resulting from restricted access to the property caused by the major misfortune or calamity, or
 - a. In the case of possessory interest in federal or state government owned land, the damage may include the suspension or restriction of the permit or right to enter upon the land resulting from misfortune or calamity.
3. Damage to the taxable property must be at least \$10,000.
4. The application must be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.
5. THE APPLICATION MUST BE FILED NO MORE THAN 12 MONTHS AFTER THE OCCURRENCE OF THE DAMAGE.

Should a refund be issued as a result of the reassessment of the damaged property, you still must pay the annual property tax bill. If the misfortune or calamity damage and restoration occur in the same tax year, you will receive a refund as of the date of damage but will also be issued a supplemental tax bill as of the date of restoration.

If you qualify for reassessment according to the above provisions, please complete the enclosed form and return it to this office, Attention: MCU, Room 286. Your property may be reappraised and you may receive a corrected tax bill or refund. The adjustment and proration of taxes will be based upon the reduction in value from the date of damage to the end of the fiscal year.

Should you require a change in mailing address, this can be initiated through the Assessor's public website using the Change of Mailing Address (ASSR-451) (e-file form available).

If you have any additional questions or need any further assistance, please contact us at 213.974.8658.



Application for Reassessment Property Damaged or Destroyed by Misfortune or Calamity

IMPORTANT Applications will not be accepted more than 12 months after the date of damage.

In accordance with Section 170 of the Revenue and Taxation Code of the State of California, I hereby apply for reassessment of the following property which was damaged or destroyed through no fault of my own. **The damage was at least \$10,000.**

1. Address of Damaged Property Number/Street/City/ZIP (REQUIRED)

2. Property Type/Tax Bill Information (REQUIRED)

Real Property Assessor ID Number (Mapbook - Page - Parcel)

Business Personal Property Assessment/Company Number

Boat or Aircraft Registration Number

Company Name

Manufactured Home Assessor ID Number

3a. Date on which the Damage Occurred (REQUIRED)

3b. Date Repaired

4. Describe the Cause and Extent of Damage (Please indicate if property was partially or completely damaged)

OPTIONAL: attach copies of repair bills or estimates. (This does NOT extend the 12 month filing requirement.) If bills or estimates are not available at the filing of this application, these can be submitted at a later date by mailing copies to the address below. Or emailing to: relief@assessor.lacounty.gov

IMPORTANT I declare under penalty of perjury that all of the foregoing statements are, to the best of my knowledge, true and correct. If my property is reassessed, and taxes have been paid, this application shall constitute a claim for refund.

Owner/Applicant Name (REQUIRED)

Current Mailing Address

Number/Street

City or Town, State and ZIP Code

Email Address (REQUIRED)

Telephone Number (REQUIRED)

Owner/Applicant Signature (REQUIRED)

Date (REQUIRED)

MAIL TO:

Los Angeles County Assessor
500 West Temple Street, MCU Room 286, Los Angeles, CA 90012-2770
Office of the Assessor • 213.974.8658 • Website: assessor.lacounty.gov

EMAIL TO:

relief@assessor.lacounty.gov

DATE OF FILING:	ASSESSOR'S USE ONLY
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	MAP BOOK
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