

# PLUMAS COUNTY ASSESSOR

1 Crescent Street, • Quincy, CA 95971 • (530) 283-6380 • Fax (530) 283-6195



CHARLES W. LEONHARDT  
ASSESSOR

## Calamity Application for Reassessment Damaged or Destroyed Property

See the Instructions on reverse side or page 2

APN/ASMT # \_\_\_\_\_

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 hereby certify that all of the statements above are true and correct, to the best of my knowledge.***

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.***

**Please make a copy for your records.**

For Assessor's Use Only

Crew:

Claim #:

APN:

## **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.

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 more than \$10,000 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 cannot have been the fault of the owner. (Demolition does not qualify.)
- 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 one year after the date of damage.\*
- 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.

\*If your property was damaged more than 1 year ago, and was still in damaged condition the following January 1, contact our office.

### **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.

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 of at least 10% of its fair market value.
- 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. Contact our office for an application.

If you have any questions, please contact our office at (530) 283-6380. Telephone hours are 8 A.M. to 5 P.M., Monday through Friday. You may also visit our office at 1 Crescent Street, Quincy, CA 95971.