

TITLE VII - FINANCE, REVENUE AND TAXATION

DIVISION 5

REASSESSMENT OF PROPERTY

Chapter 1 - Property Damage by Misfortune or Calamity

§ 751-1. Application for Reassessment.

§ 751-2. Manner of Processing Application.

**TITLE VII - FINANCE, REVENUE AND TAXATION**

**DIVISION 5**

**REASSESSMENT OF PROPERTY**

**CHAPTER 1**

**PROPERTY DAMAGED BY MISFORTUNE OR CALAMITY**

**751-1. APPLICATION FOR REASSESSMENT.**

Pursuant to § 170 of the California Revenue and Taxation Code, 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, by misfortune or calamity may, within 12 months of such misfortune or calamity, apply for reassessment of such property. The application for reassessment may be filed within 12 months of the misfortune or calamity 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 value of the damage. The application must contain facts establishing that the damage to the property was in excess of ten thousand dollars (\$10,000). The application shall be executed under penalty of perjury, or, if executed outside the State of California, verified by affidavit. (Ord. 1473, § 1, 6/2/81; Ord. 2305, § 1, 08/05/2003)

The assessor may initiate the reassessment where the assessor determines that within the preceding 12 months taxable property was damaged or destroyed. (Ord. 1473, § 1, 6/2/81; Ord. 2305, § 1, 08/05/2003)

**751-2. REASSESSMENT OF DAMAGED PROPERTY.**

Upon receiving a proper application or a determination by the assessor that property has been damaged or destroyed within the preceding 12 months, the Assessor, Auditor and Board of Equalization shall follow the procedures prescribed by § 170 of the Revenue and Taxation Code of California. (Ord. 1473, § 1, 06/2/81; Ord. 2305, § 2, 08/05/2003)