



# County of Santa Cruz

## SHERI THOMAS, ASSESSOR

701 OCEAN STREET, Rm. 130, SANTA CRUZ, CA 95060  
(831) 454-2270 [assessor@santacruzcounty.us](mailto:assessor@santacruzcounty.us)  
[www.co.santa-cruz.ca.us/asr](http://www.co.santa-cruz.ca.us/asr)

Lori Fleet  
*Chief Deputy-Valuation*  
Claudia Cunha  
*Chief Deputy-Administration*

April 10, 2023

Dear Property Owner,

It has come to our attention that a property you own may have been damaged or destroyed in the Winter Storms of 2022/23 and might qualify for property tax relief under Revenue and Taxation Code Section 170. By filling out and returning the calamity application enclosed you will provide us with the information we need to determine if a calamity adjustment to your assessed value is justified.

A calamity reassessment affects you in two distinct ways:

- Your assessed value will be adjusted to reflect the percentage of damage that the property has suffered. You will be notified of the changes by the Assessor's Office who will mail you a "Notice of Supplemental Assessment". Some of the numbers on that letter will be negative, which is the amount the assessed values are being reduced. This notice is NOT a tax bill or credit, it is simply our notification to you of the value changes. After that notice is mailed to you the Assessor's Office will send the changes to the Auditor/Tax Collector's Office for computation of a supplemental credit. **Please note, you must still pay your annual bill.** The calamity changes will create a separate refund/credit. When the refund/credit is received is partially determined by how soon you file your calamity application so please don't delay!
- An approved calamity claim allows you to repair or rebuild the property without the work being reassessed as new construction. Property owners who choose to rebuild will retain their Proposition 13 base year value (plus indexing) for structures that were previously assessed, as long as those structures are rebuilt in a like or similar manner, regardless of the actual cost of construction. Any new square footage or extras, such as additional baths, will be added to the base year value at its full market value.

If your property has sustained more than 50% damage to either land or improvements, you may be eligible to transfer your Proposition 13 property tax base to a replacement property, either in Santa Cruz County or elsewhere in California. Please contact our office and talk to an appraiser for a review of your situation.

**Filing deadlines:**

You have up to twelve months from the date of damage to file a calamity application. However, the earlier you submit your application the sooner we can offer you adjustments.

**Calamity Application:**

Please include any information you have (pictures are great!) that will allow our appraisers to process your claim as quickly as possible.

You can submit the calamity application now, even if you do not have all of the information requested. Information like repair estimates can be forwarded to us at a later time.

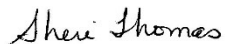
**Mailing Address:**

Where can we reach you? If you will be displaced from your home for a significant length of time, consider changing your mailing address (form attached). Both the Assessor's Office and the Tax Collector's Office will be sending you information about changes in assessed values and tax bills/credits.

Address changes remain in effect until a new address change request is submitted. So, when you are able to move back into your repaired home (and we hope it's soon!), don't forget to re-update your mailing address.

You can submit your application(s) and associated paperwork to the Assessor's Office in person, by mail, or email. Our email address is [assessor@santacruzcounty.us](mailto:assessor@santacruzcounty.us) and our physical/ mailing address is 701 Ocean Street #130 Santa Cruz CA 95060. Our office is open Monday through Friday from 8-5 and our staff is here to assist you. If you have any questions, please feel free to contact us here at the Assessor's Office.

Sincerely,



Sheri Thomas  
Santa Cruz County Assessor



# County of Santa Cruz

**SHERI THOMAS, ASSESSOR**  
 701 OCEAN STREET, Rm. 130, SANTA CRUZ, CA 95060  
 (831) 454-2270 assessor@santacruzcounty.us  
 www.co.santa-cruz.ca.us/asr

Lori Fleet  
*Chief Deputy-Valuation*  
 Claudia Cunha  
*Chief Deputy-Administration*

## APPLICATION FOR REASSESSMENT OF PROPERTY DAMAGED BY CALAMITY OR MISFORTUNE

Owner Name(s) \_\_\_\_\_ Date of Damage \_\_\_\_\_

Address of Property \_\_\_\_\_ APN \_\_\_\_\_

Cause of Damage:  Fire  Flood  Landslide  Tree  Other \_\_\_\_\_

### DESCRIPTION OF DAMAGE:

### CONDITION OF PROPERTY:

Were **all** structures on the property **completely** destroyed?  Yes  No

Were **certain** structures on the property **completely** destroyed?  Yes  No

Which structures? \_\_\_\_\_

If a structure was **partially** destroyed, please indicate the level of damage for each component:

(If multiple structures were damaged, please note for each or attach additional documentation)

	DESTROYED	NEEDS REPAIR	NO DAMAGE	NOTES
Foundation				
Framing				
Sheetrock				
Interior Fixtures				
Floor Coverings				
Windows/Doors				
Electrical				
HVAC				
Roof				

### VALUATION:

Estimate Post-Damage Market Value: \_\_\_\_\_ Estimate of cost to repair: \_\_\_\_\_

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Signature: \_\_\_\_\_ E-mail: \_\_\_\_\_

Date: \_\_\_\_\_ Phone #: \_\_\_\_\_

This application, if executed outside of the State of California, must be verified by affidavit per R&T 170(a)(3)

# CALAMITY RELIEF

(Damage due to fire, flood, storm, etc.)

To be eligible for calamity relief pursuant to Section 170 of the Revenue and Taxation Code:

1. The application must be made by the person who, on January 1, was the owner of the taxable property which suffered damage, or by a person who acquired the property after January 1 and is responsible for the taxes for the next fiscal year commencing July 1.
2. You must have suffered at least **\$10,000** damage to **taxable property**. This amount is measured by the current market value of the destroyed or damaged property, not necessarily replacement cost.

**Taxable Property includes:**

Land (land contour change due to flooding)  
Structure - buildings, awnings, wells  
Trees (where the trees are separately assessed)  
Personal Property - boats, airplanes, business property (such as desks, shelves, computers, farm equipment)  
Mobile Home subject to local property tax

**Non-Taxable Property *not eligible* for calamity relief includes:**

Licensed vehicles (cars, trucks, boat trailers, etc.)  
Household personal property  
Licensed Mobile Home  
Crops  
Business Inventory  
Livestock used to produce food or fiber

3. The damage must have occurred by misfortune or calamity, without fault of the owner. (Demolition does not qualify.)
4. A completed calamity relief application must be filed with the Assessor within 12 months of the date of the misfortune-or calamity.

It is preferable, however, that the application be filed with the Assessor within 60 days of the date of the calamity or misfortune in order to allow adequate time for analysis and processing. If you are unsure of the amount of damage but believe it will exceed \$10,000, the application should still be filed with the Assessor.

If your application is granted (the damage is found to be \$10,000 of taxable property or greater), the relief will be prorated based on the ratio of the current market value of the property to the current taxable (Proposition 13) value of the property. The value is then adjusted for the balance of the remaining fiscal year.

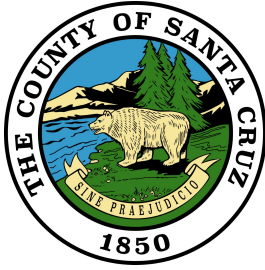
Once the property is repaired and rebuilt, the property value will be readjusted to the level that existed prior to the damage if the improvements are repaired or rebuilt in a like or similar manner. If additional living space is added or other significant improvements are made in addition to the repair, those improvements will be assessed at current market value.

## Property Tax Deferral

Section 194.1 of the California Revenue and Taxation Code reads, in part:

(a) Any owner of eligible property who files on or before the next property tax installment payment date, a claim for reassessment pursuant to Section 170, or whose property is otherwise reassessed pursuant to Section 170, may apply to the county assessor to defer payment of that installment of property taxes on the regular secured roll for the current fiscal year which are due no later than that date which immediately follows the disaster which resulted in substantial disaster damage. If a timely claim for deferral is filed, the payment shall be deferred without penalty or interest until the assessor has reassessed the property and a corrected bill prepared pursuant to Section 170 has been sent to the property owner. Taxes deferred pursuant to this section are due 30 days after receipt by the owner of the corrected tax bill and if unpaid thereafter are delinquent as provided in Section 2610.5 and shall be subject to the penalty provided by law.

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



# County of Santa Cruz

SHERI THOMAS, ASSESSOR  
701 OCEAN STREET, Rm. 130, SANTA CRUZ, CA 95060  
(831) 454-2002 FAX: (831) 454-2495  
www.co.santa-cruz.ca.us/asr

Claudia Cunha  
Chief Deputy-Administration  
Lori Fleet  
Chief Deputy-Valuation

## MAILING ADDRESS CHANGE AUTHORIZATION

Complete this form to change the mailing address for your real property assessment notices and property tax bills. This does NOT change the owner's name or situs address.

Name \_\_\_\_\_

New Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

Email Address: \_\_\_\_\_ Phone #: \_\_\_\_\_

(Your e-mail address and phone # will be kept confidential and will only be used to contact you if we have questions).

List all parcel numbers (or property addresses) to which this change should be applied:

_____	_____
_____	_____
_____	_____

To change the mailing address for your business property or personal property accounts, please use the appropriate [Account Update](#) form.

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
If owned by a legal entity, please print your name and title

**Return this completed form to:** Santa Cruz County Assessor  
701 Ocean St., Rm. 130  
Santa Cruz, CA 95060