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

January, 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 (unless you apply for & qualify for deferral).** 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.

Because the Governor has issued a disaster proclamation, you may also be eligible for deferral of the 2nd installment of your 2022/23 property tax bill, due April 10th, 2023. A claim form for property tax deferral is also attached. If you believe you qualify, **please submit both the calamity application and deferral claim form to the Assessor's Office PRIOR to April 10, 2023.**

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:

Property tax deferral: Both a calamity application and request for deferral must be filed with the Assessor's Office **before April 10, 2023.**

Calamity only: 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 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

Sheri Thomas
Santa Cruz County Assessor

County of Santa Cruz

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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 I, 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.

PROPERTY TAX DEFERRAL CLAIM FORM
GOVERNOR DECLARED EMERGENCY
Winter Storms 2022-23

If your property was damaged or destroyed in the Winter Storms of 2022-23 (beginning December 27, 2022), you may be eligible to defer the April 10th installment of your property tax payments.

To qualify you must meet the following conditions:

- This claim form must be submitted along with a calamity application prior to April 10, 2023
- You do NOT have an impound account (where your mortgage company pays the property tax bills based on amounts they collect from you monthly)
- Your calamity application is approved
- And one of the following applies: (Check one)

☐ The property is my primary residence and has at least $10,000 in damage

☐ The property is non my primary residence but has suffered damage of at least 20% of its fair market value due to calamity or misfortune

Address of Property: _____ APN: _____

Your name and email address: _____

I am requesting property tax deferral of the next installment of property taxes, due April 10th, 2023, pursuant to Section 194.1 of the California Revenue and Taxation Code.

Signature: _____ Date: _____

If approved for property tax deferral, your April 10th tax payment will not be due until after the Assessor's Office processes your calamity application, creates the "negative supplemental" assessment, and the Tax Collector's Office mails you a letter. That letter will inform you of the new amount you need to pay and when the payment is due (generally 30 days from the date of the letter).

If you file a request for property tax deferral and your claim is denied you must pay the 2nd installment by April 10th 2023 or within 30 days of the date of mailing of your notification of denial (whichever is later).

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.

County of Santa Cruz

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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

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