



# Mark Church

Assessor-County Clerk-Recorder & Chief Elections Officer

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January 19, 2018

APN #:  
 Situs:

Dear San Mateo County Resident,

It has come to our attention that you have recently sustained damages to your property due to a major calamity such as fire, earthquake, or flooding. We would like to express our concern and inform you of a program that allows property tax relief to owners who have been affected. The Calamity Relief program entitles a property owner to seek a reduction in their property taxes when the damage to their property exceeds \$10,000. To apply for this relief, please complete and return the application printed on the reverse side of this letter **within 60 days**, either by fax, mail or in-person.

Qualifying tax relief is given regardless of any insurance compensation.

The following is an example of the tax savings computed with the minimum allowable (\$10,000) damage, which occurred in January, for ½ year tax relief. *Please note that personal effects, household furnishings and business inventories are not assessable property.*

EXAMPLE (for a 6 month period)									
	Land	Improvement	Assessable Personal Property			Total			
Assessed value (last tax bill)	\$15,000	\$25,000	\$20,000			\$60,000			
Market Value before loss	\$50,000	\$75,000	\$20,000			\$145,000			
Tax relief calculations assuming \$10,000 damage to improvements:									
	\$10,000								
	\$75,000	= 13.33% X	\$25,000	X	1.25%	X	50%	=	\$20.83
	Damage Loss		Assessable		Tax	½ Year		Tax	
Improvement Value before loss	= % loss	X	Imp. Value	X	Rate	X	Relief	=	Dollars

**COUNTY OF SAN MATEO**  
**APPLICATION FOR REASSESSMENT OF DAMAGED OR DESTROYED**  
**ASSESSABLE PROPERTY IN EXCESS OF \$10,000**

Date: \_\_\_/\_\_\_/\_\_\_

**Note:** If this application was sent to you at your request, it must be filed within 60 days after the date of loss. If you did not request this application, it must be completed within 60 days of the date shown above, but in no case more than 12 months after the occurrence of the damage.

Owner Name: \_\_\_\_\_

Assessor's Parcel Number: \_\_\_\_\_

DBA (business only): \_\_\_\_\_

Account Number: \_\_\_\_\_

Mailing Address: \_\_\_\_\_

Property Address: \_\_\_\_\_

Date of damage: \_\_\_\_\_

Date repair began: \_\_\_\_\_

	OWNER'S ESTIMATE OF LOSS	OWNER'S EST. OF VALUE AFTER LOSS	NATURE OF DAMAGE
Land			
Improvement Structures			
Improvement Fixtures			
Personal Property			
Business Equipment			
Boat or Aircraft			
<b>TOTALS:</b>			

Documentation attached:

Documentation to be submitted later:

I hereby apply for reassessment of the property described above. The property was damaged or destroyed without my fault. I declare that I was the owner of the property, or had it in my possession and control at the time of the loss, and that I am responsible for the property taxes on it. This application, if executed outside of the State of California, must be verified by affidavit.

I certify (or declare) under penalty of perjury under the laws of the State of California, that the foregoing and all information hereon, including any accompanying statements or documents is true, correct and complete to the best of my knowledge and belief.

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE