

# DISASTER RELIEF FAQ



◆ JEFF PRANG ◆  
LOS ANGELES COUNTY ASSESSOR

## MISFORTUNE & CALAMITY TAX RELIEF

You may be eligible for tax relief if your property is damaged or destroyed by a calamity, such as fire or flooding. To qualify, you must file an Application for Reassessment: Property Damaged or Destroyed by Misfortune or Calamity (ADS-820) with the Assessor's Office within 12 months from the date the property was damaged or destroyed. The loss must exceed \$10,000 of current market value.

## WHAT ARE THE FILING PROCEDURES FOR DISASTER RELIEF?

To qualify for property tax relief under California Revenue and Taxation Code section 170, you must file an Application for Reassessment Property Damaged or Destroyed by Misfortune or Calamity form (ADS-820) with the Los Angeles County Assessor's office within 12 months from the date the property was damaged or destroyed.

## HOW DOES THE DISASTER RELIEF AFFECT MY PROPERTY TAX BILL?

The current property taxes will be reduced for that portion of the property damaged or destroyed. This reduction will be from the date of the damage, and will remain in effect until the property is rebuilt or repaired.



## WHEN MY PROPERTY IS REBUILT OR REPAIRED FOLLOWING THE DAMAGE, WILL MY PROPERTY TAXES BE INCREASED OVER WHAT THEY WERE BEFORE?

No. Property owners will retain their previous factored base year value if the house is rebuilt in a like or similar manner, regardless of the actual cost of construction. However, any new square footage or extras, such as additional baths, will be added to the base year value at its full market value.

## FOR MORE INFORMATION ABOUT MISFORTUNE & CALAMITY RELIEF & TO APPLY VISIT:

[ASSESSOR.LACOUNTY.GOV/  
TAX-RELIEF/DISASTER-RELIEF](http://ASSESSOR.LACOUNTY.GOV/TAX-RELIEF/DISASTER-RELIEF)