

# The County of Yuba

STEPHEN S. DUCKELS  
COUNTY ASSESSOR

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OFFICE OF THE COUNTY ASSESSOR

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(530) 749-7820

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SUBJECT: Property Tax Relief

Dear Yuba County Property Owner

Our office has identified you as the owner of property that has been damaged by misfortune or calamity. Pursuant to Section 170 of the Revenue and Taxation Code and Yuba County Ordinance No. 1318, you may be eligible for a reduction of your current property taxes. If you believe you are eligible for Property Tax Relief, please complete the enclosed "Application for Reassessment Pursuant to Section 170" and return it to this office. This form must be filed within one year from the date of the disaster or calamity.

Q. **What are the requirements to qualify for a property tax reduction?**

A. The damage must be \$10,000 (market value) or more and a completed Application for Reassessment must be filed with the Assessor's Office.

Q. **What type of property tax relief is available?**

A. Your property taxes may qualify for a reduction based on the percentage of the property damaged or destroyed beginning with the month the damage occurred, providing the damage sustained was not due to any fault of your own. Eligible properties will have their taxable values reduced by means of a negative supplemental assessment.

Q. **What type of property IS eligible for reassessment when damaged by misfortune or calamity?**

A. Taxable property such as: land, buildings, unlicensed mobile homes, orchards, vineyards, business fixtures, business personal property, boats, and airplanes.

Q. **What type of property is NOT eligible for reassessment when damaged by misfortune or calamity?**

A. Non-taxable property such as: household furnishings, licensed vehicles, business inventory, individual personal property, and livestock used to produce food or fiber.

Q. **After my property is rebuilt or repaired, will my property taxes be increased?**

A. No. The previous taxable value will be restored if the improvements are rebuilt in a like manner, regardless of the actual cost of rebuilding. However your property taxes will be returned to the prior values by means of a supplemental assessment following the month the property is repaired/restored.

Q. **When must my application be filed?**

A. Applications for Reassessment should be filed within 12 months of the damage. In no case may the claim be filed later than (12) months after the disaster.

We hope this information is useful to you in determining your eligibility for Property Tax Relief. The Assessor's Office will assist you in any way we can. For further information or assistance, please write or call us.

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915 8<sup>th</sup> Street, Suite 101 – Marysville, CA 95901-5273 – Fax (530) 749-7824



**STEPHEN S. DUCKELS, YUBA COUNTY ASSESSOR**

YUBA COUNTY APPLICATION FOR  
REASSESSMENT

PURSUANT TO SECTION 170 OF THE REVENUE & TAXATION CODE

APN: \_\_\_\_\_

I, \_\_\_\_\_ hereby request the Assessor of YUBA COUNTY to reassess  
my property reference above for the 20 \_\_\_\_ assessment year pursuant to the provisions of Section 170  
of the Revenue & Taxation Code.

Description of Damaged Property -

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Nature of Damage -

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Date of Damage -

Estimated Value of Damage -

I hereby state that I am the person affected by the assessments on the property described herein  
and request that the assessment be adjusted.

I declare under penalty of perjury that all of the foregoing statements are true and correct and  
that the damaged sustained was not due to any fault of my own.

Executed at \_\_\_\_\_, California

Date \_\_\_\_\_

\_\_\_\_\_  
Telephone # where you can be reached

\_\_\_\_\_  
Signature of Applicant