

**AMADOR COUNTY ASSESSOR**

James B. Rooney, Assessor  
810 Court Street  
Jackson, California 95642-2132  
Phone (209) 223-6351 Fax (209) 223-6721



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

**Eligibility Requirements:**

Section 170 of the Revenue and Taxation Code of the State of California and Amador County Municipal Code, Chapter 3.24 contains provisions for reassessment of property damaged or destroyed by misfortune or calamity. A brief summary of eligibility requirements is as follows:

1. The application must be made by the person who on January 1 was the owner of or had in his possession or under his control the taxable property which suffered damage or by a person who acquired the property after January 1 and is liable for the taxes for the next fiscal year commencing July 1<sup>st</sup>.
2. The damage must have occurred by misfortune or calamity without fault of the owner.
3. The application must be delivered to the Assessor within twelve months of the calamity of misfortune.
4. The damage must be affirmatively shown to be **in excess of Ten Thousand (\$10,000) Dollars.**

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**APPLICATION IS HEREBY MADE FOR TAX RELIEF ON THE FOLLOWING DESCRIBED PROPERTY WHICH WAS DAMAGED OR DESTROYED:**

The subject property is described as Assessor's parcel number (s): \_\_\_\_\_

Physical address \_\_\_\_\_

The date of the misfortune or calamity \_\_\_\_\_

The date replacement/repair work commenced \_\_\_\_\_

**OR**

If not yet commenced, anticipated date of commencement \_\_\_\_\_

**PLEASE ALSO COMPLETE REVERSE SIDE**

**TO COMPUTE CORRECT TAX ADJUSTMENT, ASSESSOR MUST BE NOTIFIED OF COMPLETION; IF NOT NOTIFIED BY THE FOLLOWING JANUARY 1, DAMAGE WILL BE PRESUMED TO HAVE BEEN REPAIRED.**

The property destroyed or damaged consisted of \_\_\_\_\_

\_\_\_\_\_

Applicant's opinion of the value of the property before damage \_\_\_\_\_

Applicant's opinion of the value of the property after damage \_\_\_\_\_

**APPLICATION MUST BE FILED WITHIN 12 MONTHS OF THE DAMAGE OR WITHIN 30 DAYS UPON NOTIFICATION BY THE ASSESSOR.**

I declare under penalty of perjury that all of the foregoing statements are true and correct.

Executed at \_\_\_\_\_, California, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Applicant's Name (Print or Type)

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

\_\_\_\_\_  
Applicant's Signature

\_\_\_\_\_  
Telephone Number