



Kern County Assessor  
1115 Truxtun Avenue  
Bakersfield, CA 93301  
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(661) 868-3485

## REASSESSMENT OF PROPERTY DAMAGED BY MISFORTUNE OR CALAMITY

Section 170 of the Revenue & Taxation Code and Chapter 4.24 of the Kern County Code of Ordinances provide property tax relief for owners who have suffered property damage due to major disaster or individual misfortune under certain conditions:

1. The application must be submitted by the owner of record, as of January 1, of the taxable property suffering the 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. Applicant must have suffered at least \$10,000 damage to taxable property measured by the current market value of the damaged or destroyed property.

Taxable Property includes:

- Land (land contour change due to flooding)
- Structures
- Trees and Vines (assessed as improvements)
- Personal Property (boats and airplanes)
- Business Property (such as computers and office equipment)
- Mobile Homes (subject to local property tax)

Non-Taxable Property **ineligible for relief** includes:

- Licensed Vehicles
- Household Personal Property
- Licensed Mobile Homes
- Crops
- Business Inventory
- Livestock

3. The damage must be the result of misfortune or calamity, not through the fault of the owner.
4. Application must be filed within 12 months of the date of the misfortune or calamity.

Relief is prorated based on the ratio of the current market value of the property to the current taxable (Proposition 13) value of the property, then adjusted for the balance of the remaining fiscal year.

Once the repairs are complete, the property value will be returned to the Factored Base Year Value (Proposition 13 value) assuming repair work is completed in a like or similar manner to that of the original construction. **Additional living space or significant improvements will be added to the assessment at current market value.**

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

**Applicant's Name and Mailing Address:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**ELIGIBILITY REQUIREMENTS:** Section 170 of the Revenue & Taxation Code and Chapter 4.24 of the Kern County Code of Ordinances allow the reassessment of property under the following conditions:

1. Property is damaged or destroyed by a misfortune or calamity, not through the fault of the property owner
2. The written application is filed within 12 months of the misfortune or calamity
3. Taxable property is eligible for reassessment if damage totals \$10,000 or more

Assessor's Parcel Number or File Number (if known): \_\_\_\_\_  
(The APN or File # can be located on your tax statement) (APN or File #)

Address or location of damaged property: \_\_\_\_\_

Date of damage to property: \_\_\_\_\_

My estimate of the cost to repair the damage on my property (if known): \_\_\_\_\_

My opinion of the market value of the property on the day before the damage (if known): \_\_\_\_\_

Please describe the damage to your property. (Attach additional sheet if necessary)

\_\_\_\_\_  
\_\_\_\_\_

In order to help with the estimate of damage, please attach any photos, damage estimates, repair estimates, or lists of damage you have. Please put your name and property address or location on each attachment.  
Thank you.

I am the owner of, or have in my possession or under my control, the above-described taxable property, and I am liable for property taxes thereon.

**I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT**

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

Signature: \_\_\_\_\_ Daytime Phone: \_\_\_\_\_

**PROPERTY TAX DEFERRAL**

By checking this box, a property owner may apply to defer the next property tax installment due following a calamity. This could be either the December 10 installment, or the April 10 installment, depending on the date of the calamity. I understand that property taxes paid through an impound account cannot be deferred.

**PLEASE RETURN THIS FORM AS SOON AS POSSIBLE TO:**

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