



OFFICE OF
**ASSESSOR-COUNTY CLERK-
RECORDER & ELECTIONS**
COUNTY OF SAN MATEO

MARK CHURCH
ASSESSOR-COUNTY CLERK-
RECORDER & CHIEF ELECTIONS OFFICER

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 Disaster Relief program entitles a property owner to seek a reduction in their property taxes when there has been damages caused by a calamity or misfortune. **To be eligible for this relief, the following criteria has to be met:**

- The property damage must be shown to be \$10,000 or more (market value)
- The calamity must have occurred suddenly, without fault of the owner
- The application must be submitted within 12 months of the event

To apply for this relief, please complete and return the attached application either in person, by fax, e-mail or mail. Please note that 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)	\$125,000	\$75,000	\$20,000	\$220,000
Market Value before loss	\$438,000	\$262,000	\$20,000	\$720,000
Tax relief calculations assuming \$10,000 damage to improvements:				
$\frac{\$10,000}{\$262,000} = 3.82\% \times \$75,000 \times 1.15\% \times 50\% = \16.47				
Damage Loss		Assessable	Tax	½ Year
Improvement Value before loss	$= \% \text{ loss} \times \text{Imp. Value}$	$\times \text{Rate}$	$\times \text{Relief}$	$= \text{Dollars}$

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

Please return the completed application within 12 months of the calamity or misfortune.

Owner Name: _____ Parcel Number: _____

Property Address: _____ DBA: _____ Account Number: _____

Cause of Damage: _____ Date of Damage: _____ Date Repair Began: _____

Mailing Address: _____ Phone Number: _____

E-mail Address: _____ Preferred Method of Contact (Check one):

E-mail By Phone Mail

	OWNER'S ESTIMATE OF LOSS (Market Value)	OWNER'S EST. OF VALUE AFTER LOSS (Market Value)	NATURE OF DAMAGE
Land			
Improvement – Structures			
Improvement – Fixtures			
Personal Property			
Business Equipment			
Boat or Aircraft			
Totals			

Please attach documentation in the form of fire department response reports, insurance claims, contractors bids, photos, etc., which may be of assistance to our office in determining relief status and/or amount.

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.

Received Date: _____ / _____ / _____

Received by: _____