



## OFFICE OF THE ASSESSOR-RECORDER

*Joan C. Thayer*  
Assessor-Recorder

January 4, 2006

TO: Marin Independent Journal, 150 Alameda Del Prado, Novato, CA 94949.  
(415) 883-8600 FAX (415) 883-5458

FROM: Joan C. Thayer, Assessor-Recorder, County of Marin.

RE: PRESS RELEASE  
Recent Storms and Property Tax Relief

On January 3, 2006, Governor Schwarzenegger declared a state of emergency in several counties, including Marin, which had suffered severe damage due to a series of rainstorms commencing on December 19, 2005. According to Marin County Assessor-Recorder, Joan Thayer, her office is currently involved in identifying taxable real and business personal property that was damaged or destroyed by flooding or mudslides and whose owners may be entitled to property tax relief. The emergency relief is available for taxable property including residences, commercial buildings, boats, aircraft, and business personal property locally assessed. It is not applicable to business inventory or personal items such as household goods and furnishings.

According to California Law and a Marin County ordinance, owners or persons responsible for property taxes and whose taxable property was damaged or destroyed by a misfortune or calamity (e.g. fire, flood, or other disaster) may be entitled to relief if they are without fault, and their loss equals or exceeds \$10,000. A written "Application for Reassessment" must be timely filed with the County Assessor, within 60 days of the occurrence. The law allows for an extension of this time period, but stipulates that it must not exceed twelve months from the date the damage occurred.

Deferral of tax payments also may be available for owners of eligible property when a claim is filed with the Assessor, along with the filing of the "Application for Reduced Property Assessment" as a result of misfortune or calamity for a county proclaimed by the Governor to be in a state of emergency. This provision applies to damaged real property and manufactured homes eligible for the homeowner's exemption on the regular secured roll for the current fiscal year, but not to property taxes paid through impound accounts.

Another possible remedy available to a taxpayer whose real property is substantially damaged or destroyed by a disaster, as declared by the Governor, is a transfer of his or her current property tax base to comparable property within the same county which is acquired or newly constructed within three years after the disaster as a replacement for the substantially damaged or destroyed real property.

Additional information regarding these provisions and application forms for disaster relief may be obtained by writing the Office of Assessor-Recorder, County of Marin, Civic Center Branch, P.O. Box C, San Rafael, CA 94913 or by telephone at (415) 499-7215 between the hours of 9:00 A.M. to 4:00 P.M. Forms may also be available at the Assessor-Recorder's web site at <http://www.co.marin.ca.us/depts/AR/Main/FormIndex.cfm#Calamityform.pdf>

Thank you for your cooperation.

Sincerely,

Joan C. Thayer, Assessor-Recorder, County of Marin