



***FACTS  
ABOUT  
ASSESSMENT  
RELIEF DUE TO  
PROPERTY  
DAMAGE***

***LESLIE MORGAN***  
***SHASTA COUNTY ASSESSOR-RECORDER***

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*Shasta County does not discriminate on the basis of disability. Our  
ADA Coordinator may be reached at 530-225-5515; relay service  
800-735-2922; fax 530-225-5345.*

## ASSESSMENT RELIEF DUE TO PROPERTY DAMAGE

If your property has been damaged or destroyed by a misfortune or calamity, through no fault of your own, you may be eligible for assessment relief. As the owner of real property or business property, you have the right to file for property tax relief within 12 months of the disaster, or within 60 days after notification by the Assessor.

After you file your claim, an appraiser will determine the appropriate reduction to the assessed\* value based on the property damage. If the loss is \$10,000 or more of market value, and the claim is filed timely, the assessed value will be reduced from the first day of the month in which the damage occurs until the damage is repaired or replaced. If the claim is **not** filed timely, the Assessor will assess based on the property's condition on the following lien date\*\* (January 1).

*\*\*“Assessed” value may not necessarily equal “market” and/or “replacement” value.*

*\*\* All property tax liens attach annually to the property as of January 1 (lien date).*

### **Example of How Damaged Property is Valued for Disaster Relief**

A fire damaged Joe Smith's residence on August 10, 2002. The *assessed* value as of lien date, January 1, 2002, was \$65,000 for the residence and \$35,000 for the land.

To determine the reduction to be made to the *assessed* value as a result of the fire, Assessor's staff determines the percentage of loss to the *market* value and applies that percentage to the *assessed* value. Land and improvements are treated separately.

Before the fire the *market* value of Joe's property was \$150,000 for the residence and \$80,000 for the land. After the fire the *market* value for the residence was \$120,000. The *market* value of the land, which was not damaged, remains the same.

The reduction in *market* value of Joe's residence is \$30,000 or 20% (20% of \$150,000 = \$30,000). This percentage is applied to the *assessed* value of Joe's residence (20% of \$65,000 = \$13,000) to determine the amount of assessment relief. Joe's *assessed* value after the fire is \$52,000 (\$65,000 - \$13,000) for the residence and \$35,000 (no change) for the land.

Each year on lien date, Joe's property will be reviewed and adjusted to reflect repair work that has been completed during the prior year. When the repairs are completed, the original *assessed* value of \$65,000 for the residence, plus indexing, will be restored to the tax roll.

## BRIEF DESCRIPTION OF SERVICES

The Assessor's Office provides a Public Service Section to assist taxpayers and the public with questions about property ownership and assessments.

**Office Hours:** Monday – Friday, 8 a.m. to 5 p.m.

**Location:**  
1450 Court Street, Suite 208-A  
Shasta County Administrative Center  
Redding, CA 96001-1667  
TEL: 530-225-3600 FAX: 530-225-5673  
Intra-County toll free: 1-800-479-8009

Shasta County website: [www.co.shasta.ca.us](http://www.co.shasta.ca.us)

### Public Information

The Assessor's Office establishes and updates over 4,800 maps for assessment purposes that delineate all locally assessed parcels of land in the county. Staff also maintains ownership information, mailing addresses, and taxable values. This and other information is available for review, and may be purchased through the Assessor's Office.

### Related County Offices

Tax Collector (530)225-5511	Copies of tax bills Payment of tax bills
County Auditor (530)225-5199	Special assessments Property tax rates
County Recorder documents	Recording deeds & (530)225-5671
Clerk of the Board (530)225-5550	Assessment appeal filing
Resource Management (530)225-5761 (530)225-5184 (530)225-5787	Building permits Zoning Environmental health

This information is a synopsis of assessment relief due to property damage. You may call the Assessor's Office for more specific information. *The information in this pamphlet reflects California assessment-taxation laws in effect January 1, 2017.*

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