

SUSAN M. RANOCHAK  
Mendocino County Assessor  
501 Low Gap Rd., Room 1020  
Ukiah, CA  
95482  
(707) 234-6800

**APPLICATION FOR REASSESSMENT  
of Property Damaged by Misfortune or Calamity**

1. APPLICANT \_\_\_\_\_

2. Mailing address \_\_\_\_\_

3. Assessor's Parcel Number (or Bill Number) \_\_\_\_\_

4.	Opinion of property value immediately prior to the misfortune	Opinion of property value immediately following the misfortune	Estimate of cost to cure damage to property or acquire a replacement
----	---	--	--

TOTAL PROP.	_____	_____	_____
-------------	-------	-------	-------

LAND	_____	_____	_____
------	-------	-------	-------

BLDG./STRUCT.	_____	_____	_____
---------------	-------	-------	-------

PERS. PROPERTY	_____	_____	_____
----------------	-------	-------	-------

INVENTORIES	_____	_____	_____
-------------	-------	-------	-------

5. Date of Calamity \_\_\_\_\_ Date Repaired \_\_\_\_\_

6. Description of the nature of the misfortune and the cause of the property damage: \_\_\_\_\_  
\_\_\_\_\_

7. Description of the condition of the property immediately following its damage or destruction: \_\_\_\_\_  
\_\_\_\_\_

8. SUPPLEMENTAL DATA:

Location of Property _____	Original Acquisition _____
----------------------------	----------------------------

_____	Later Additions _____
-------	-----------------------

Use of Property _____	_____
-----------------------	-------

Asking Price (if for sale) _____	_____
----------------------------------	-------

Monthly Rent _____	Total Acquisition Cost _____
--------------------	------------------------------

9. I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, is true, correct and complete to the best of my knowledge and belief.

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

\_\_\_\_\_, 20\_\_\_\_\_ Telephone \_\_\_\_\_

\_\_\_\_\_  
Signature of Applicant or Agent

**NOTE IMPORTANT FILING DEADLINE INFORMATION**

SUSAN M. RANOCHAK  
Mendocino County Assessor  
501 Low Gap Rd., Room 1020  
Ukiah, CA 95482  
(707) 234-6800

**APPLICATION FOR REASSESSMENT  
of Property Damaged by Misfortune or Calamity**

**REQUIREMENTS**

To obtain the desired relief in accordance with the Revenue and Taxation Code Section 170, the following requirements must be met:

The person filing the APPLICATION FOR REASSESSMENT must have been the owner of, or had in his possession, or under his control, the subject property at 12:01 a.m. on the immediately preceding January 1, or have acquired said property after such date and is liable for the taxes thereon for the Fiscal Year commencing the immediately following July 1.

The subject property must be taxable property which has been damaged or destroyed by misfortune or calamity.

The misfortune or calamity must be without fault of the Applicant.

The value of the damaged or destroyed subject property immediately before and after the misfortune or calamity must be shown on the APPLICATION FOR REASSESSMENT.

The damage to the subject property must be shown on the APPLICATION FOR REASSESSMENT to be in excess of ten thousand dollars (\$10,000).

The condition of the damaged or destroyed subject property immediately before and after the misfortune or calamity must be shown on the APPLICATION FOR REASSESSMENT.

The APPLICATION FOR REASSESSMENT must be executed under penalty of perjury or if executed outside the State of California, verified by affidavit.

The APPLICATION FOR REASSESSMENT must be filed with the Assessor within the time specified below.

Failure to comply with these requirements may invalidate the APPLICATION FOR REASSESSMENT.

**IMPORTANT FILING DEADLINE INFORMATION**

THE LAW ESTABLISHES THE FILING DEADLINE AS ONE OF THE FOLLOWING:

- (1) THIS APPLICATION MUST BE FILED WITH THE ASSESSOR WITHIN 12 MONTHS OF THE MISFORTUNE OR CALAMITY.
- (2) IF NO APPLICATION IS MADE AND THE ASSESSOR DETERMINES THAT WITHIN THE PRECEDING 12 MONTHS A PROPERTY HAS SUFFERED DAMAGE CAUSED BY MISFORTUNE OR CALAMITY THAT MAY QUALIFY THE PROPERTY OWNER FOR RELIEF, THE ASSESSOR SHALL PROVIDE THE LAST KNOWN OWNER OF THE PROPERTY WITH AN APPLICATION FOR REASSESSMENT. THE PROPERTY OWNER SHALL FILE THE COMPLETED APPLICATION WITHIN 60 DAYS OF THE DATE OF MAILING ON NOTIFICATION BY THE ASSESSOR BUT IN NO CASE MORE THAN 12 MONTHS AFTER THE OCCURANCE OF SAID DAMAGE.