

Disaster Relief

2018 Property Value Online Search »

Search 2018 Assessed Value and Change Notices online. Please note that you will need the Assessor's Parcel Number or street address to search parcel information.

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Overview

California Revenue and Taxation Code provides that if a calamity such as fire, earthquake, or flooding damages or destroys your property, you may be eligible for property tax relief.

The County Assessor has the authority to reassess property damaged or destroyed by a calamity to reflect its damaged condition.

Property rebuilt in a like or similar manner will retain its prior base year value (Proposition 13) for tax purposes. In some cases, you may choose to buy another comparable property and transfer your base year value (Proposition 13) to the new property. You will not be able to do both.

There are slightly different rules that depending on whether you choose to rebuild or purchase a new replacement residence and transfer your base year value. Contact the Assessor's Office for information about eligibility.

To qualify, property owners must file an *Application for Reassessment of Property Damaged by Misfortune or Calamity* with the county assessor within 12 months from the date of damage or destruction, and the property loss estimate must be \$10,000 or more in market value. The Assessor can then reassess the property to reflect its damaged state, and the Tax Collector will then adjust property taxes accordingly.

The property tax relief provision is available to owners of real property, business equipment and fixtures, orchards, vineyards or other agricultural groves, and to owners of aircraft, boats, and certain manufactured homes. Disaster Relief is not available to property that is not assessable, such as state licensed manufactured homes or household furnishings. Damage that occurs over time such as termite damage, gradual earth movements, or vineyard diseases such as phylloxera are not eligible.

Notice of Correction »

Property owners with real property that was destroyed or that has damage over \$10,000 will be receiving fire damage reassessment notices over the next few weeks.

[Notice of Correction Frequently Asked Questions »](#)

Calamity »

Calamity Provision

Claim for property tax relief due to damage or destruction caused by major calamity such as fire, earthquake, or flooding.

Please refer to this section for all requirements:

[Revenue & Taxation Code section 170 »](#)

- Applies to all Property Types
- Assessment Reduction
- Applies to Real or Personal Property
- Any Disaster or Calamity

[Read more about Calamities »](#)

Governor-Declared Disaster »

Proposition 50

Claim for the transfer of base year value to replacement property *within* Sonoma County for property damaged or destroyed in a Governor-declared disaster.

Important: Use form **BOE-65-P** for **Proposition 50** claims.

Please refer to this section for all requirements:

Revenue & Taxation Code section 69 »

- Applies to all Property Types
- Base Year Value Transfer
- Either Land or Improvements
- Governor-Declared Disasters

Proposition 171

Claim for the transfer of base year value to replacement residence for principal residence *outside* of Sonoma County that was damaged or destroyed in a Governor-declared disaster. The transfer must occur *between* participating Counties.

Important: Use form **BOE-65-PT** for **Proposition 171** claims.

Please refer to this section for all requirements:

Revenue & Taxation Code section 69.3 »

- Applies to Principal Place of Residence
- Base Year Value Transfer
- Either Land or Improvements
- Governor-Declared Disasters
- Transfer between participating Counties

[Read more about Governor-Declared Disasters »](#)

Qualified Contaminated Property »

Proposition 1

Claim for base year value transfers to from a qualified contaminated property to a replacement property within the same county.

Please refer to this section for all requirements:

Revenue & Taxation Code section 69.4 »

- Applies to Principal Place of Residence
- Base Year Value Transfer
- Either Land or Improvements
- Qualified Contaminated Property

[Read more about the Qualified Contaminated Property Provision »](#)

State Board of Equalization Resources

More information on disaster provisions may be found on the Board of Equalization's website:

[Disaster Relief »](#)

[Disaster Relief - Frequently Asked Questions »](#)

[Transfer of Base Year Value – Frequently Asked Questions»](#)

[Letter to Assessors No. 2006/010 \(PDF\) »](#)

[Governor-Declared Disaster List \(PDF\) »](#)

Clerk-Recorder-Assessor

William F. Rousseau

County Clerk-Recorder-Assessor-Registrar of Voters

Accessibility Assistance

Email: Real Property

Email: Business Property

Business Hours

Monday – Tuesday

8:00 AM – 5:00 PM

Wednesday

8:00 AM – 4:00 PM

Thursday – Friday

8:00 AM – 5:00 PM

Note: **Document processing and fee transactions end 30 minutes prior to closing**

Contact us by Phone

24 Hour Info Line: (707) 565-3010

Main Office: (707) 565-1888

Real Estate: (707) 565-1888

Business Property: (707) 565-1330

Aircraft: (707) 565-2861

Boats: (707) 565-5967

Toll Free: (800) 244-1034

CA Relay: 711

TDD: (707) 565-6888

Assessor FAX: (707) 565-3317

Address

Assessor's Office

585 Fiscal Drive

Room 104F

Santa Rosa, CA 95403

[Google Maps™ Directions »](#)

