



OFFICE OF THE ASSESSOR – COUNTY OF SAN JOAQUIN COUNTY  
**APPLICATION FOR REASSESSMENT OF PROPERTY DAMAGED BY  
 MISFORTUNE OR CALAMITY WITH DAMAGE IN EXCESS OF \$10,000**

This application must be filed within 12 months after date of loss.

Situs:  
 Scope:

Return copy to: **Steve J. Bestolarides**  
 San Joaquin County Assessor  
 44 N. San Joaquin Street Suite 230  
 Stockton, CA 95202-3273  
 (209) 468-2658 • FAX (209) 468-0422

APN/AAN:  
 Account No. \_\_\_\_\_  
 (Businesses Only)

Date of Damage or Destruction \_\_\_\_\_

Date repair \_\_\_\_\_ Date completed \_\_\_\_\_ (or estimated \_\_\_\_\_  
 began (if started) (if finished) date of completion)

VALUES	OWNER'S ESTIMATE OF LOSS*	OWNER'S EST. OF VALUE AFTER LOSS	NATURE OF DAMAGE/ DESTRUCTION
Real Property Land			
Improvement Structures			
Improvement Fixtures			
<b>Sub-Total</b>			
Personal Property Business Equipment			
Boat or Aircraft			
<b>Totals</b>			

\* Attach documentation, such as an estimate or statement from licensed contractor.

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 loss, and that I am responsible for the 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.*

\_\_\_\_\_  
 (Signature of Applicant)

( ) \_\_\_\_\_  
 (Phone 8:00 am to 5:00 pm) (Date)

This application constitutes a claim for refund if applicable.

## **ELIGIBILITY REQUIREMENTS**

Section 170 of the Revenue and Taxation Code of the State of California contains provisions for reassessment of property damaged or destroyed by misfortune or calamity. A brief summary of eligibility requirements is as follows:

1. The application must be made by the person who, on the lien date (January 1), was the owner of or had in his possession or under his control, the taxable property which suffered damage, or by a person who acquired the property after the lien date and is liable for the taxes for the next fiscal year commencing July 1.
2. The damage must have occurred by misfortune or calamity, without fault of the owner.
3. The application must be delivered to the assessor within 12 months of the date of calamity or misfortune.
4. The damage must be shown to be in excess of ten thousand (\$10,000) dollars.