



# MISFORTUNE AND CALAMITY TAX RELIEF & PROP 19 DISASTER RELIEF TRANSFER OF BASE VALUE

If your property has been damaged or destroyed by a calamity such as fire, earthquake or flooding, you may be eligible for property tax relief from the Los Angeles Tax Assessor. You may also qualify to transfer your property tax base to a new property under Proposition 19. Below is information from the Los Angeles Tax Assessor about these two property tax disaster relief options.

## Misfortune and Calamity Tax Relief

You may be eligible for tax relief if your property is damaged or destroyed by a calamity, such as fire or flooding. To qualify, you must file an Application for Reassessment: Property Damaged or Destroyed by Misfortune or Calamity (M&C) [Form ADS-820](#) with the Assessor's Office within 12 months from the date the property was damaged or destroyed. The loss must exceed \$10,000 of current market value.

### What action(s) do I need to take if a fire or other emergency caused damage to or complete destruction of my property?

The Assessor recommends that the property owner file an Application for Reassessment of Property Damaged or Destroyed by Misfortune or Calamity (M&C) claim, [Form ADS-820](#) with their office within 12 months from the date the property was damaged or destroyed. The property owner must have owned the property as of January 1 of the calendar year following the event, and the estimated property damage must be at least \$10,000. Property owners who have acquired their property after January 1 of the calendar year following

the event, may also file an M&C Claim if they are liable for the property taxes for the following fiscal tax year (July 1 to June 30). The M&C Claim form is available on the Assessor's website at [assessor.lacounty.gov/tax-relief/disaster-relief](http://assessor.lacounty.gov/tax-relief/disaster-relief).

### What is the purpose of filing an M&C Claim?

The filing of an M&C Claim serves two purposes. First, it serves as a request to the Assessor to reassess the value of the property damaged or destroyed by the calamity. Second, it allows the Treasurer and Tax Collector (TTC) to ensure that taxpayers who pay property taxes directly (not through an impound account with a mortgage lender) can defer their current year property taxes, without incurring penalties. Thus, there is no need to file a separate penalty cancellation request with TTC.

### What do you consider as "damage"?

In determining whether to file an M&C claim, the Assessor recommends that you consider all damage resulting from the event. A property qualifies for tax relief if the total combined loss in current market value totals \$10,000 or more. If in doubt, we recommend that you submit an M&C Claim.



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## Misfortune and Calamity Tax Relief continued

### What happens after I file an M&C claim, and it is approved?

Once an M&C claim has been approved, the Auditor-Controller (A-C) will adjust the property tax roll and the TTC will issue an ADJUSTED Annual Secured Property Tax Bill. The ADJUSTED bill will reflect the Assessor's reassessment of the property's assessed value (if any), and the property tax amounts due may be less than those of the original bill you received in October. This ADJUSTED bill may be payable in two installments. The first installment will be due at the end of the month following the date of the issued bill, and the second installment will be due four months later.

### What is the relationship between the Application for Reassessment of Property Damaged or Destroyed by Misfortune or Calamity and the Decline-in-Value Review authorized by Proposition 8?

The Application for Reassessment of Property Damaged or Destroyed by Misfortune or Calamity provides temporary tax relief to negatively impacted property owners until their property is fully repaired, restored or reconstructed. The Decline-in-Value Review, authorized by Proposition 8, provides for a temporary reduction to the property's assessed value for reasons other than misfortune, calamity or disaster.

### How do I change my mailing address on file with the Assessor to reflect where I am currently staying?

Information on how to change a mailing address is available on the Assessor's website at [assessor.lacounty.gov/homeowners/change-mailing-address](https://assessor.lacounty.gov/homeowners/change-mailing-address).

### How do I check on the status of my M&C claim?

Contact the Misfortune and Calamity Unit  
Online: <https://assessor.lacounty.gov/contact/assessor>  
Email: [relief@assessor.lacounty.gov](mailto:relief@assessor.lacounty.gov)  
Phone: (213) 974-8658

### Who should I contact if I have questions?

Misfortune and Calamity Unit by at (213) 974-8658 or by email at [relief@assessor.lacounty.gov](mailto:relief@assessor.lacounty.gov).

## Proposition 19 Disaster Relief Transfer of Base Value

In addition, if your property was substantially damaged or destroyed by a Governor-declared disaster, Prop.19 provides for your property's tax base to be transferred to a comparable property within the same county or another county in California.

### Disaster Relief Tax Base Transfers

Prop. 19 allows homeowners to purchase a replacement home of greater value than their original home and transfer their tax base with an adjustment to account for the value difference in cases of homes destroyed by wildfires or other natural disasters.

### What constitutes a natural disaster for tax base transfer purposes?

Under Prop. 19, "Natural disaster" means the existence, as declared by the Governor, of conditions of disaster or extreme peril to the safety of persons or property within the affected area caused by conditions such as fire, flood, drought, storm, mudslide, earthquake, civil disorder, foreign invasion, or volcanic eruption.

### Where can I get more information about Prop 19?

Visit the LA County Tax Assessor website at <https://assessor.lacounty.gov/homeowners/proposition-19>

### Where can I get Prop 19 Disaster Relief Transfer of Base Value forms?

Visit the LA County Tax Assessor website at <https://res.cloudinary.com/los-angeles-county-assessor/image/upload/v1622785296/Form/BOE-19-V.pdf>



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