



A Tradition of Stewardship  
A Commitment to Service

**Assessor-Recorder-County Clerk**  
Assessor Division

1127 1ST ST SUITE A  
Napa, CA 94559-2952

(707) 259-8740  
Fax: (707) 253-6171

**JOHN TUTEUR**  
**ASSESSOR-RECORDER-COUNTY CLERK**

Dear Property Owner:

It has come to our attention that a property you own recently sustained a property loss which may qualify for property tax relief. By filling out and returning the form on the reverse side of this letter, you will provide us with the information we need to determine if a calamity adjustment to your assessed value is justified. You have until August 31, 2021 (12 months from the date of the calamity) to return the form to us in order to be considered.

Because the Governor has issued a disaster proclamation, you may also be eligible for deferral of property taxes in addition to a reduction in the assessed value. Section 194.1 of the Revenue and Taxation Code allows any owner of eligible property who files a claim for calamity reassessment pursuant to Section 170 on or before the next property tax installment payment date (December 10, 2020) to ask the county assessor to defer payment of that installment of property taxes on the regular secured roll for the current fiscal year (deferral does not apply to impound accounts handled by your lender.) The new due date for the deferred taxes will be 30 days after you receive the corrected property tax bill. If you wish to request tax deferral, please check the appropriate box on the attached calamity application.

Please contact our office at 707.259.8740 or via email at [assessor@countyofnapa.org](mailto:assessor@countyofnapa.org) if you have questions.

Sincerely,

A handwritten signature in cursive script that reads "John Tuteur".

**JOHN TUTEUR**  
**NAPA COUNTY ASSESSOR**



John Tuteur, Napa County Assessor  
707.259.8740 / assessor@countyofnapa.org

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**APPLICATION FOR REASSESSMENT OF DAMAGED OR DESTROYED PROPERTY**

**THIS APPLICATION MUST BE FILED BY AUGUST 31, 2021**

Owner's Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

Telephone No: (8:00 a.m. - 5:00 p.m.) (\_\_\_\_) \_\_\_\_\_ Email: \_\_\_\_\_

Property Address: \_\_\_\_\_ APN: \_\_\_\_\_

I hereby apply for reassessment of the property described above, under the provisions of Napa County Code of Ordinances Chapter 3.16. The property was damaged or destroyed without my fault. If the property is damaged or destroyed, I declare that I am the owner of the property, or have it in my possession and control, or that I am responsible for the taxes on it.

Was the property damaged? (**Note:** Damage must exceed \$10,000) [  ] Was the property destroyed? [  ]

Date and Nature of damage or destruction: 2020 LNU FIRE COMPLEX

Brief description of damage: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Estimate of loss in value caused by damage or destruction \$ \_\_\_\_\_  
(Attach documentation, such as an insurance estimate or statement from licensed contractor)

[  ] Please treat this claim as a Property Tax Deferral Claim pursuant to California Revenue and Taxation Code Section 194.1. (Does not apply to properties with impound accounts)

I declare under penalty of perjury that the statements made above are true and correct.

Date \_\_\_\_\_ Signature \_\_\_\_\_  
(Title if incorporated)

This application, if executed outside the State of California, must be verified by affidavit per R&T 170(a)(3)  
117-211A Gov (3/2012)



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Fax: (707) 299-4440

**JOHN TUTEUR**  
**ASSESSOR-RECORDER-COUNTY CLERK**

### BASE YEAR TRANSFER FOR PROPERTIES DAMAGED OR DESTROYED BY FIRE IN A GOVERNOR DECLARED DISASTER

California Revenue and Taxation Code sections 69 and 69.3 allow owners of properties damaged or destroyed in a Governor declared disaster to transfer the base year value of the damaged or destroyed property to another property. A base year transfer is permitted within the county where the property was damaged throughout California (intracounty). As an alternative, 13 counties permit owners of damaged property to bring their value from the county where the property was damaged (intercounty): Contra Costa, Glenn, Los Angeles, Modoc, Orange, San Diego, San Francisco, Santa Clara, Solano, Sonoma, Sutter, Ventura and Yuba. There are different rules for intracounty and intercounty base year transfers.

To qualify for the base year transfer within the same county (intracounty) the following criteria must be met:

- 1) the improvements sustain physical damage amounting to more than 50 percent of . . . the improvement's full cash value immediately prior to the disaster;
- 2) the base year transfer must take place within 5 years of the date that the original property was damaged or destroyed;
- 3) the replacement property will qualify for a complete base year transfer if it costs up to 120% of the full market value of the damaged or destroyed property immediately prior to the disaster. The full market value of the replacement property above 120% will be added to the base year value that was transferred;
- 4) the original property does not have to be sold to qualify for the base year transfer and may retain its base year value in its damaged or destroyed condition. If reconstructed, the improvements will receive a new base year value;
- 5) an application must be filed with the assessor to claim the base year value exclusion within three years of acquisition or new construction of the replacement property.
- 6) the replacement property is comparable to the damaged or destroyed property in size, utility and function;
- 7) only the owner or owners of the damaged or destroyed property are eligible to transfer the base year value.

To qualify for a base year transfer to one of the 13 counties listed above (intercounty) the following criteria must be met:

- 1) the damaged or destroyed property must be the principal residence of the owner as of the date of destruction;
- 2) the replacement property must be the principal residence of the owner when the base year value is transferred;
- 3) the replacement property must be acquired or newly constructed within 3 years of the date of damage or destruction;
- 4) the improvements sustain physical damage amounting to more than 50 percent of . . . the improvement's full cash value immediately prior to the disaster;
- 5) the original property does not have to be sold to qualify for the base year transfer and may retain its base year value in its damaged or destroyed condition. If reconstructed, the improvements will receive a new base year value;
- 6) the replacement property must be of equal or lesser value than the full market value of the damaged or destroyed property. Equal or lesser value means 105% of the full market value of the damaged or destroyed property if purchased or newly constructed within the first year following the damage or destruction; 110% if within the second year and 115% if within the third year;
- 7) an application must be filed with the assessor to claim the base year value exclusion within three years of acquisition or new construction of the replacement property.
- 8) the replacement property cannot have been owned by the claimant prior to the date of damage or destruction of the original property; an application must be filed with the assessor to claim the base year value exclusion within three years of acquisition or new construction of the replacement property.

Should you have any questions please contact Napa County Assessor John Tuteur at 707.253.4459 or by e-mail [john.tuteur@countyofnapa.org](mailto:john.tuteur@countyofnapa.org)



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## CALAMITY REASSESSMENT AND REBUILDING OPTIONS

California's property tax laws provide a mechanism for the Assessor to adjust assessed values to recognize destruction caused by a calamity or misfortune which damages real or personal property. The Proposition 13 factored base year value of the property will then be reduced as of the date of damage or destruction to reflect the percentage of damage that the property suffered. If a structure was completely destroyed, the value will be removed for the portion of the year it was destroyed. A roll correction will be sent to the County Auditor which will result in either a lower tax bill if still due or a refund if already paid.

The Proposition 13 base year value is reduced or removed during the time the property is in a state of disrepair and then reinstated when the property is repaired. If the structure is restored to its original condition, the original Proposition 13 base year value is enrolled plus the appropriate time factor. If a better quality or larger structure is built as a replacement, credit is given for the base year value of the original improvement and then additional value is added for the current market value of the upgraded or larger structure.

Should you have any questions please contact Napa County Assessor John Tuteur at 707.253.4459 or by e-mail [john.tuteur@countyofnapa.org](mailto:john.tuteur@countyofnapa.org).

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