



A Tradition of Stewardship  
A Commitment to Service

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

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

## 2017 NAPA FIRE COMPLEX 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.

Owners whose improvements were destroyed or sustained damage equal to more than 50% of the fair market value of the improvements on the day before the damage are eligible to transfer their base year value to a replacement property in Napa County within 5 years of the date of damage of their improvements. Calamity base year transfer applications are available at the Napa County Assessor Division.

If an owner wishes to transfer their base year value to a different county, only the following counties will accept base year transfers from damaged Napa County properties: Contra Costa, Los Angeles, Modoc, Orange, San Francisco, Santa Clara, Solano, Sonoma, Sutter and Ventura.

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)