

# ***MEDIA RELEASE***

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Lawrence E. Stone, Assessor

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## **Assessor's takes quick action in response to Governor's disaster proclamation** **Temporary Property Tax Relief for Flood Victims Now Available**

Earlier today Governor Jerry Brown issued a "Proclamation of a State of Emergency" for the counties impacted by the flood, including Santa Clara County. The proclamation gives the County Assessor authority to postpone the payment of property taxes due April 10.

"With the April 10 deadline looming, it was critical for the Assessor's office to receive this proclamation. I greatly appreciate Governor Jerry Brown's swift action," said County Assessor Larry Stone. To receive a deferral of property taxes, property owners will need to submit two, simple one-page forms.

Reassessment of Property Damaged by Misfortune or Calamity Application (AKA: Calamity Claim for Reassessment.)  
The application for *reassessment of property damaged by misfortune or calamity* provides an opportunity for property owners to describe the extent of the damage to their property. "Property owners should do their best to submit the form as completely as possible. However, our office understands the magnitude of their circumstances. The main thing is to get the application into our office," said Stone.

The information on this form will be used to provide a temporary reduction in assessed value. The loss must exceed \$10,000 of current market value. "This reduction in assessed value is available for all properties including homes, commercial and industrial buildings, and mobile homes. However, damage to vehicles and the contents of a home such as personal effects and furniture are not eligible for this tax relief because they are not assessable property," said Stone. The form is available from the assessor's website [here](https://www.sccassessor.org/index.php/forms-and-publications/forms/disaster-or-calamity-relief-section-170/download) (<https://www.sccassessor.org/index.php/forms-and-publications/forms/disaster-or-calamity-relief-section-170/download>). To look up your assessor parcel number, go to our website [sccassessor.org](http://www.sccassessor.org). The form can be submitted electronically, by fax, mail or in person to the Assessor's Office at 70 W. Hedding.

### Property Tax Installment Deferral Application

Submission of this form enables qualifying property owners to defer payment of the next installment of property taxes. Completion of this second form enables the property owner to postpone payment of the April 10 bill without penalty or interest until the Assessor's office has reassessed the property, and the Tax Collector issued a corrected tax bill. Payment will be required 30 days after receiving the corrected tax bill. To qualify for property tax installment deferral, properties with a homeowner's exemption must suffer damage of at least 10% of its fair market value or \$10,000, whichever is less. Properties without the homeowner's exemption require that damages exceed at least 20% of fair market value (not assessed value). Examples are commercial or rental properties. It is important to note that taxes paid through an impound account, do not qualify for a deferral.

The forms can be submitted electronically, by fax, mail or in person to the Assessor's Office at 70 W. Hedding. **The *Property Tax Installment Deferral Application* must be submitted no later than 5 PM on April 10. The form is available from the Assessor's website [here.](https://www.sccassessor.org/index.php/forms-and-publications/forms/property-tax-installment-deferral-application/download)**

The deferral of the April 10 property tax payment does not reduce taxes. "Rather it allows time for the property owner to focus on repairing their property without worry of penalties." Later this year property owners can expect a property tax bill reflecting the adjustments and any outstanding taxes.

"This is great news for homeowners and other property owners devastated by the flood. The last thing property owners should be concerned about right now are payment of taxes," said County Assessor Larry Stone. "Should property owners have any questions they are urged to go to our website and if questions remain they should contact our office at 408-299-5500.