

The Woolsey Fire: Implications to Property Assessments/Tax Bills

Prepared by the County of Los Angeles Assessor, Auditor-Controller and Tax Collector
www.lacounty.gov/woolseyfire. Quick link: Property Tax and Assessments

Beginning December 1, 2018, the Treasurer and Tax Collector will mail these FAQs, an Application for Reassessment of Property Damaged or Destroyed by Misfortune or Calamity (M&C Claim) and additional information to property owners within the fire perimeter that have structures on record with the Office of the Assessor.

1. What action(s) do I need to take if the fire caused damage to or complete destruction of, my property?

Answer: The Assessor recommends that the property owner file a M&C Claim with his office. The owner must have owned the property as of January 1, 2018 and the estimated property damage must be at least \$10,000. You may also file if you acquired the property after January 1 and you are liable for the property taxes for the July 2018 to June 2019 tax year. You may find the M&C Claim on the Assessor's website at assessor.lacounty.gov and at lacounty.gov/woolseyfire, the County's Woolsey fire information and resource guide. An M&C Claim is also attached (Attachment 1.)

2. What is the purpose of filing a M&C Claim?

Answer: The filing of a M&C Claim serves two purposes. First, it serves as a request to the Assessor to re-assess the property due to damage caused by the calamity. Second, for those persons who pay their property taxes directly to the Tax Collector and not through an impound account with their mortgage lender, the M&C Claim serves to request deferral of current year taxes, pursuant to State law.

3. What exactly do you consider as "damage"? Does "damage" include smoke damage such as charred items, discolored walls, or ash and soot? Does it include the long lasting smells of fires?

Answer: In determining whether to file a M&C Claim, the Assessor recommends that you consider damage to include smoke damage. A property qualifies for relief if the total combined loss in current market value is \$10,000 or more on an individual property. If in doubt, we recommend you submit a M&C Claim.

4. Does the recommendation to file a M&C Claim only apply to real property (i.e., residences or commercial buildings) that are billed and collected as Secured Property Taxes?

Answer: The M&C Claim can be utilized for damage to real property and to personal property (i.e., movable assets such as mobile homes, business personal property, and boats and planes) that are billed and collected as Unsecured Property Taxes. The M&C Claim captures information on each property type.

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5. What happens to my assessed value when/if I rebuild my home?

Answer: The reduced value remains until the property is fully repaired, restored or reconstructed. At that time, the factored base year value (Proposition 13 value with annual CPI adjustments) will be restored as long as it is substantially equivalent to the property prior to the damage or destruction. As a rule of thumb, if you add square footage, the incremental square footage will be assessed at current market value.

6. I heard/read the Assessor is going provide tax relief to impacted property owners. If this is true, then do I need to file the M&C Claim myself?

Answer: Yes, you should. While the Assessor is taking proactive steps to reassess properties impacted by the Woolsey fire utilizing aerial photographs and data from first responders, the Assessor recommends strongly that if your property incurred **damage or destruction** that exceeds \$10,000, you should complete the M&C Claim as soon as possible (but no later than 12 months after the damage) and return it to the Office of the Assessor, 500 West Temple Street, MCU Room 286, Los Angeles, CA 90012. The form is available here - assessor.lacounty.gov and at lacounty.gov/woolseyfire.

The Assessor will inform the property owner of the disposition of M&C Claim.

7. Do I need to pay the 1st installment of the 2018-19 Annual Secured Property Tax Bill, which becomes delinquent if not paid by December 10, 2018?

Answer: If a M&C Claim is filed and you pay your property taxes directly to the Tax Collector (and not through a lender with which you maintain an impound account), the Tax Collector recommends that you do **NOT** pay the 2018-19 Annual Secured Property Tax Bill, which the Tax Collector mailed to you in October 2018. The reason for this is that the filing of a M&C Claim serves as a request for the Assessor to re-assess the value of the property, and it also serves as a request to the Tax Collector to defer payment of the 2018-2019 Annual Secured Property Tax bill, without penalty or interest.

Several months after you file the M&C Claim, the Tax Collector will issue an ADJUSTED 2018-2019 Annual Secured Property Tax bill. The ADJUSTED bill will reflect the Assessor's re-assessment of the property (if any) and the tax due may be less than the original bill mailed to you in October 2018. This ADJUSTED bill may be payable in two installments, the first of which will be due at the end of the month following the date the bill is issued and the second installment will be due four months later.

8. What happens if I paid the first installment of the 2018-2019 Annual Secured Property Tax bill already, or paid both installments? Should I file a M&C Claim?

Answer: A M&C Claim serves two purposes. First, it serves as a request to the Assessor to re-assess the property if the loss was at least \$10,000 in damage. Second,

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for those persons who pay their property taxes directly to the Tax Collector and not through an impound account with their mortgage lender, the M&C Claim serves to request deferral of current year taxes, pursuant to State law. **Several months** after you file the M&C Claim, the Tax Collector will issue an ADJUSTED 2018-2019 Annual Secured Property Tax bill. Any reductions in assessed values would result in a reduction in the tax owed. The difference between the original amount owed and the adjusted amount owed will be refunded to you.

9. My lender pays my property taxes through an impound account. Should a M&C claim be filed?

Answer: Yes. However, for property owners who pay their property taxes through an impound account, the filing of an M&C Claim only serves the single purpose of requesting a re-assessment of the property. It does not serve to request deferral of current year taxes, pursuant to State law. If you pay your taxes through an impound account held with your mortgage lender, the lender will likely have paid your first installment already. As described previously, after you file the M&C Claim, the Tax Collector will issue an ADJUSTED 2018-2019 Annual Secured Property Tax bill. Prior to the second installment delinquency date of April 10, 2019, the Tax Collector will send to lenders the current tax liability for each property for which they maintain an impound account. You should contact your mortgage lender, if you have not already, and discuss the procedures the lender has in place regarding adjustments to tax liabilities processed within the tax year.

10. If I pay the amounts due pursuant to the ADJUSTED 2018-2019 Annual Secured Property Tax bill after the delinquency date and the Tax Collector applies the 10% late payment penalty, can I request that the Tax Collector cancel the penalty?

Answer: Yes. You must request the penalty cancellation by completing the online Penalty Cancellation Request at <http://ttc.lacounty.gov/PenaltyCancellationRequest/> Please note that in the online request, you should respond to Step 2 by selecting the Revenue and Taxation Code Section 4985.2: Circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect.

11. What is the impact of the submission of a M&C Claim to my compliance with the terms of an existing Installment Plan of Redemption (Five-Pay Plan)?

Answer: The Tax Collector, in compliance with State law, offers property owners who defaulted on their Secured Property Taxes an Installment Plan of Redemption (Five-Pay Plan) which allows the property owner to pay defaulted taxes over a five-year period. If you entered into a Five-Pay Plan prior to the Woolsey Fire, the plan requires that you pay your 2018-2019 Annual Secured Property Tax Bill and the Five-Pay Installment Payment due under your plan, no later than April 10, of each fiscal year. However, if you file a M&C Claim and the Tax Collector issues you an ADJUSTED 2018-2019 Annual

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Secured Property Tax Bill with a due date after April 10, the Tax Collector will consider your plan in good standing as long as that bill is paid by the delinquency date printed on the bill.

12. What impact will the filing and/or approval of a M&C Claim have on my 2018 Unsecured Personal Property Tax Bill for my unsecured property (i.e., movable assets such as mobile homes, recreational vehicles, boats and planes)?

Answer: Unsecured personal property is assessed as of the statutory lien date, January 1, of each fiscal year. The Tax Collector mailed the 2018-2019 Unsecured Property Tax bill beginning March 1, 2018, and bills became delinquent if not paid by August 31, 2018. Because the Woolsey fire occurred after the lien date January 1, 2018, the filing of the M&C Claim will not impact the 2018-2019 Unsecured Property Tax bill due dates or amounts due. If you file a M&C Claim and the Assessor approves it, and if you owned the property as of January 1, 2019, the assessed value of the personal property may be reduced or eliminated for the 2019 Annual Unsecured Property Tax due.

13. What is the relationship between the *Application for Reassessment of Property Destroyed by Misfortune or Calamity* and the Decline-In-Value process authorized by Proposition 8?

Answer: An *Application for Reassessment of Property Damaged or Destroyed by Misfortune or Calamity* provides temporary relief until the property is fully repaired, restored or reconstructed. A Proposition 8 Decline-in-Value provides for reductions for reasons other than misfortune, calamity or disaster.

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

Answer: Information on how to change your mailing address is available at the website, <https://assessor.lacounty.gov/change-mailing-address/> and attached, as Attachment 2.

15. What advice can you offer about how to protect ourselves from property-related scams that might develop?

Answer: Rely on your common sense. If something doesn't make sense to you, then request additional information or ask for a business card and then take steps to verify the firm and the representations its agents have made to you. Occasionally, it is necessary for an appraiser from the Office of the Assessor to visit and physically inspect property for assessment purposes. Appraisers carry County of Los Angeles photo identification. You should not admit any person claiming to work for the Office of the Assessor to your property if he or she cannot produce photo identification. Also, beware of government imposters – persons who identify themselves as city, County or

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State staff, and ask you for information that is out of the ordinary, e.g. a person security number as a required prerequisite to making an online payment.

The County of Los Angeles Department of Consumer and Business Affairs also has important information available on its website regarding real estate fraud (<http://dcba.lacounty.gov/portfolio/homeowner-notification-program-2/>) and measures you can take to protect yourself from post-disaster scams.) (<http://dcba.lacounty.gov/newsroom/protecting-yourself-after-the-disaster/>.)

16. How do I check on the status of my M&C Claim?

Contact the Office of Assessor at:

- West District Office
6120 Bristol Pkwy
Culver City, CA 90230
310/665-5300
- North District Office
13800 Balboa Blvd.
Sylmar, CA 91342
818/833-6000
- Misfortune and Calamity Unit (MCU)
213/974-8658

17. To whom may I speak if I have questions?

Assessor

- West District Office
6120 Bristol Pkwy
Culver City, CA 90230
310/665-5300
- North District Office
13800 Balboa Blvd.
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Auditor-Controller

- Mr. Paul Bernal
Tax Services Division
500 West Temple Street, Room 153
Telephone: (213) 974-9499
Email: pbernal@auditor.lacounty.gov

Tax Collector

- Ms. Dianne Wright
Executive Office, Room 437
500 West Temple Street, Room 437
Telephone: 213-974-0700
Email: dwright@ttc.lacounty.gov

Attachments

- Attachment 1: Application for Reassessment of Property Destroyed by Misfortune or Calamity
- Attachment 2: Change of Mailing Address



JEFFREY PRANG
Assessor

**OFFICE OF THE ASSESSOR
COUNTY OF LOS ANGELES**

500 WEST TEMPLE STREET
LOS ANGELES, CALIFORNIA 90012-2770
assessor.lacounty.gov
1(888) 807-2111



*Valuing People
and Property*

**REASSESSMENT OF PROPERTY DAMAGED OR
DESTROYED BY MISFORTUNE OR CALAMITY**

Your application for *Reassessment of Property Damaged or Destroyed by Misfortune or Calamity* is enclosed. Section 170 of the Revenue and Taxation Code of the State of California requires the following:

1. The applicant must be the person who owned, possessed, or had control of the damaged or destroyed property as of January 1. You may also apply if you acquired the property after January 1 and are liable for the property taxes for the following tax year (July 1 through June 30).
2. The damage must be a direct result of misfortune or calamity through no fault of the applicant. Additional considerations may apply as follows:
 - a. In an area or region proclaimed by the Governor to be in a state of disaster, damage may include the loss in value of the property resulting from restricted access to the property caused by the major misfortune or calamity, or
 - b. In the case of possessory interest in federal or state government owned land, the damage may include the suspension or restriction of the permit or right to enter upon the land resulting from misfortune or calamity.
3. Damage to the taxable property must be at least \$10,000.
4. The application must be executed under penalty of perjury, or if executed outside the State of California, verified by affidavit.
5. THE APPLICATION MUST BE FILED NO MORE THAN 12 MONTHS AFTER THE OCCURRENCE OF THE DAMAGE.

Should a refund be issued as a result of the reassessment of the damaged property, you still must pay the annual property tax bill. If the misfortune or calamity damage and restoration occur in the same tax year, you will receive a refund as of the date of damage but will also be issued a supplemental tax bill as of the date of restoration.

If you qualify for reassessment according to the above provisions, please complete the enclosed form and return it to this office, Attention: MCU, Room 286. Your property may be reappraised and you may receive a corrected tax bill or refund. The adjustment and proration of taxes will be based upon the reduction in value from the date of damage to the end of the fiscal year.

If you have any additional questions or need any further assistance, please contact us at 213.974.8658.



Application for Reassessment Property Damaged or Destroyed by Misfortune or Calamity

IMPORTANT Applications will not be accepted more than 12 months after the date of damage.

In accordance with Section 170 of the Revenue and Taxation Code of the State of California, I hereby apply for reassessment of the following property which was damaged or destroyed through no fault of my own. **The damage was at least \$10,000.**

1. Address of Damaged Property Number/Street/City/ZIP

2. Type of Damaged Property

- Real Property
 Boat or Aircraft
 Business Personal Property
 Manufactured Home

3. Tax Bill Information (if available)

- Secured Tax Bill Map Book _____ Page _____ Parcel _____
 Unsecured Tax Bill Boat or Aircraft Registration No. _____
 Unsecured Tax Bill Assessment No. _____ Index No. _____ Bill No. _____

4a. Date on which the Damage Occurred

4b. Date Repaired

5. Cause of the Damage

6. Describe the Damage (use reverse side for additional information or remarks)

7a. Amount of the Damage to Real Property

\$

7b. Amount of the Damage to Taxable Personal Property
(Do not include household furnishings or personal effects)

\$

Please attach copies of repair bills or estimates. (This does NOT extend the 12 month filing requirement.) If bills or estimates are acquired after filing this application, mail copies to the address below.

We strongly recommend that you include photographs of the damaged property with this application.

IMPORTANT I declare under penalty of perjury that all of the foregoing statements are, to the best of my knowledge, true and correct. If my property is reassessed, and taxes have been paid, this application shall constitute a claim for refund.

Applicant Name

Mailing Address Number/Street

City or Town, State and ZIP Code

Email Address

Telephone Number (including area code)

()

Applicant Signature

Date

MAIL TO:

Los Angeles County Assessor
500 West Temple Street, MCU Room 286, Los Angeles, CA 90012-2770

Office of the Assessor • 213.974.3211 • Website: assessor.lacounty.gov

"Valuing People and Property"

DATE OF FILING:	ASSESSOR'S USE ONLY
	T.R.A.
	MAP BOOK
	PAGE
	PARCEL

Change of Mailing Address

Checklist of documents to submit:

For property owned by an individual or individuals

- Change of Mailing Address card or form
 - The card/form must be signed by the owner. If there are multiple owners only one signature is required.
 - If the owner appoints someone to act on their behalf:
 - Change of Mailing Address card/form
 - [Authorization of Tax Agent \(Form: EXM-202\)](#)

Property held in a Trust

- Change of Mailing Address card or form
 - The card/form must be signed by the Trustee. If there are multiple Trustees only one signature is required.
 - If there has been a Successor Trustee appointed:
 - Change of Mailing Address card or form
 - Copy of the Trust showing the successor trustee

Property owned by an LLC, Corporation or Partnership

- Submit a written request on the entity's letterhead; must be signed by an authorized principal.
- If the entity appoints someone to act on their behalf:
 - Change of Mailing Address card or form signed by an authorized principal
 - [Authorization of Tax Agent \(Form: EXM-202\)](#)

OR

Property owned by an LLC

- Change of Mailing Address card or form
 - The card/form must be signed by an authorized principal.
- The Operating Agreement or Statement of Information showing the name and signature of the authorized principal.

Property owned by a Partnership

- Change of Mailing Address card or form
 - The card/form must be signed by one of the partners
- The Partnership Agreement showing the names and signature of the partners.

Property owned by a Corporation:

- Change of Mailing Address card or form
 - The card/form must be signed by the principal or one of the principals.
- The Articles of Incorporation showing the name(s) and signature(s) of the authorized principal(s).

Property owned by Deceased Estate or Upon the Death of a Property Owner

- Change of Mailing Address card or form
 - The card/form must be signed by an authorized signatory.
- Letters of Administration or Will

IMPORTANT NOTE: All requests must be submitted in writing and include the owner's signature or authorized party's signature. For your protection, mailing address changes cannot be processed over the telephone.

Send all mailing address change requests to:

**Office of the Assessor
Ownership Division
500 W. Temple St., Dept. M/A
Los Angeles, CA 90012**

For more assistance, please contact the Ownership Services Division by telephone at (213) 974-3441 or email at own@assessor.lacounty.gov.



Change of Mailing Address

(Please Print or Type)

Complete this form if your mailing address is incorrect or has changed. If you need assistance, please call 213.974.3441, email helpdesk@assessor.lacounty.gov or visit our website at assessor.lacounty.gov. Si desea ayuda en Español, llame al número 1.888.807.2111.

Assessor's ID No. (from secured tax bill) Map Book/Page/Parcel

Company No./Assessment No. (from unsecured tax bill, whichever applies)

Document Number (from deed) Recording No./Recording Date (if known)

Property/Business Address Number/Street/City/State/ZIP

New Mailing Address Number/Street/City/State/ZIP

Property Owner's Agent Name (if any) Last/First

Owner's Signature

Date

Print Owner's Name

Daytime Phone
()

ASSESSOR'S USE ONLY Add Change Delete

Initials



Place
Stamp
Here

Post Office will
not deliver mail
without postage

LOS ANGELES COUNTY ASSESSOR

500 W. TEMPLE ST., DEPT M/A

LOS ANGELES, CA 90012-2770