



# Mark Church

Chief Elections Officer & Assessor-County Clerk-Recorder

555 County Center  
 Redwood City, CA 94063-1665  
**phone** 650.363.4988 **fax** 650.363.1903  
**email** assessor@smcare.org  
**web** www.smcare.org

Dear San Bruno Residents,

Let me first express my concern for those of you that are victims of the catastrophic pipeline explosion on September 9. We administer a program called the Calamity Relief program, which entitles a property owner to seek a reduction in their property taxes when/if their property, is destroyed or damaged. Here's how to apply for this relief:

**Blue-tagged/red-tagged properties:**

(Destroyed or Major Damage) We were advised by the City of San Bruno of the properties that were red-tagged and we have adjusted the assessments on these properties to reduce your property taxes. If you have a red-tagged property, you do not need to anything more.

**Yellow-tagged/green-tagged properties:**

If your property is yellow or green tagged and the damage or destruction to your property exceeds \$10,000, please complete the online form below (just scroll down) and push the submit button at the bottom of the form. We include an example to help you complete the form. You have a full year to apply for this relief. Please note – Personal effects, household furnishings and business inventories are not assessable property.

The property tax relief will continue until your property is completely repaired or replaced. Qualifying tax relief is given regardless of any insurance compensation.

You may also submit this form by:

- Fax (650) 363-1903
- Mail or in person Assessor's Office  
 555 County Center, 1st Floor  
 Redwood City, CA 94063

Please contact Joel Morris at jmorris@smcare.org or (650) 599-1291 if you have any questions or need further assistance.

<b>EXAMPLE (for a 6 month period)</b>									
	Land		Improvement		Assessable Personal Property		Total		
Assessed value as shown on last tax bill	\$15,000		\$25,000		\$20,000		\$60,000		
Market Value before loss	\$50,000		\$75,000		\$20,000		\$145,000		
<b>Tax relief calculations assuming \$10000 damage to improvements:</b>									
\$10,000									
<u>\$75,000</u>	=	13.33%	X	\$25,000	X	1.25%	X	50%	= <b>\$20.83</b>
Damage Loss				Assessable		Tax		1/2 Year	Tax
<u>Improvement Value before loss</u>	=	% loss	X	Imp. Value	X	Rate	X	Relief	= Dollars

**COUNTY OF SAN MATEO**  
**APPLICATION FOR REASSESSMENT OF DAMAGED OR DESTROYED**  
**ASSESSABLE PROPERTY IN EXCESS OF \$10,000**

Date: \_\_\_ / \_\_\_ / \_\_\_ /

**Note:** If this application was sent to you at your request, it must be filed within 60 days after the date of loss. If you did not request this application, it must be completed within 60 days of the date shown above, but in no case more than 12 months after the occurrence of the damage.

**Owner Name:** \_\_\_\_\_ **Assessors Parcel Number:** \_\_\_\_\_

**D.b.a (business only):** \_\_\_\_\_ **Account Number:** \_\_\_\_\_

**Mailing Address:** \_\_\_\_\_

**Property Address/Location:** \_\_\_\_\_

**Date of Damage:** \_\_\_\_\_ **Date repair began:** \_\_\_\_\_

	OWNER'S ESTIMATE OF LOSS	OWNER'S EST. OF VALUE AFTER LOSS	NATURE OF DAMAGE
Land			
Improvement Structures			
Improvement Fixtures			
Personal Property			
Business Equipment			
Boat or Aircraft			
<b>TOTALS:</b>			

**Documentation attached:**

**Documentation to be submitted later:**

I hereby apply for reassessment of the property described above. The property was damaged or destroyed without my fault. I declare that I was the owner of the property, or had it in my possession and control at the time of the loss, and that I am responsible for the property taxes on it. This application, if executed outside of the State of California, must be verified by affidavit.

I certify (or declare) under penalty of perjury under the laws of the State of California, that the foregoing and all information hereon, including any accompanying statements or documents is true, correct and complete to the best of my knowledge and belief.

\_\_\_\_\_  
DATE

\_\_\_\_\_  
SIGNATURE

\_\_\_\_\_  
TELEPHONE NO. (8AM-5PM)

\_\_\_\_\_  
PRINT NAME