



MULTISTATE INDIRECT TAX

California property tax potential disaster relief Tax Alert

Overview

[Section 170](#) of the California Revenue and Taxation Code (“RTC”) provides potential property tax [disaster relief](#) to property owners impacted by fires or other disasters, if the county has adopted an ordinance allowing reassessment for property that is damaged or destroyed without the owner's fault. Los Angeles County adopted this disaster relief and county specific information can be found [here](#).

This Tax Alert discusses some of the assessment processes and procedures for claiming this potential disaster relief in California, including a discussion on case year value transfers for significantly damaged property.

Property tax disaster relief

In accordance with RTC section 170, if a calamity such as fire, earthquake, or flooding damages or destroys property, any person liable for taxes on property that was damaged without any fault of that person may apply for reassessment of that property. In such case, the county assessor will reappraise the property to reflect its damaged condition. Additionally, when the property is rebuilt in a like or similar manner, it will retain its prior value for tax purposes. A supplemental refund will be issued based on the reduction amount, prorated from the disaster month to the end of the fiscal year or the completion of new construction. Property owners must continue to pay their regular tax bill.

Filing a claim

To qualify for property tax relief, a claim must be filed with the county assessor within the time specified in your county ordinance, or 12 months from the date of damage or destruction, whichever is later. The loss estimate must be at least \$10,000 of current market value. The application process for reassessment varies by county, and property owners must contact their county assessor for the appropriate forms. In some cases, the form may be available for download from the county's website.

Eligibility

This property tax relief is available to owners of real property, business equipment and fixtures, orchards or other agricultural groves, and to owners of

aircraft, boats, and certain manufactured homes – it is not available to property that is not assessable, such as state licensed manufactured homes or household furnishings.

Base year value transfers

Existing law allows three types of base year value transfers for properties significantly damaged or destroyed by a disaster for which the Governor proclaimed a state of emergency.

- Proposition 50 allows the transfer of the base year value of real property substantially damaged or destroyed by a disaster to comparable replacement property within the same county.
- Proposition 171 allows the base year value of a principal residence substantially damaged or destroyed in a disaster to be transferred to a replacement principal residence in another county, provided the replacement residence is in a county that has adopted an ordinance to accept such transfers.
- Proposition 19 allows an owner of a primary residence who is a victim of a wildfire or natural disaster to transfer the taxable value of their original primary residence to a replacement primary residence within two years of the sale of the original primary residence.

Get in Touch

[Anita Sims](#)

[Stephen Crane](#)

[Jeff Rash](#)

[Munirat Tam-Balogun](#)

[Marcia Shippey-Pryce](#)

[Lori Younakof](#)



[Deloitte.com](#) | [Unsubscribe](#) | [Manage email preferences](#) | [Legal](#) | [Privacy](#)

30 Rockefeller Plaza
New York, NY 10112-0015
United States

As used in this document, “Deloitte” means Deloitte Tax LLP, a subsidiary of Deloitte LLP. Please see www.deloitte.com/us/about for a detailed description of our legal structure. Certain services may not be available to attest clients under the rules and regulations of public accounting.

This alert contains general information only and Deloitte is not, by means of this alert, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This alert is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this alert.

The services described herein are illustrative in nature and are intended to demonstrate our experience and capabilities in these areas; however, due to independence restrictions that may apply to audit clients (including affiliates) of Deloitte & Touche LLP, we may be unable to provide certain services based on individual facts and circumstances.

Copyright © 2025 Deloitte Development LLC. All rights reserved.