



PROPERTY TAX RELIEF

DISASTER RELIEF RECOVERY GUIDE

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STEPS AND OPTIONS FOR HOMEOWNERS IMPACTED BY DISASTERS IN LOS ANGELES COUNTY

Learn your property tax relief options, reduce taxes while rebuilding or relocating, and protect your Prop. 13 base value.

Table of Contents

Step 1 – Are You Eligible?	1
Step 2 – Know Your Options After Disaster	2
Option 1: Stay & Rebuild	
Option 2: Relocate & Keep Damaged Property	
Option 3: Sell & Relocate Quick Comparison	
Step 3 – Filing Your Claim	4
Form links & Other Resources	
Various Examples & FAQs	5-8

Step 1 - Are You Eligible?

Did your property suffer sudden disaster damage (fire, flood, earthquake)?

Do you own the damaged property in Los Angeles County?

Is the damage \$10,000 or more?

You must file for Misfortune/Calamity exclusion within 12 months of Disaster
Note: If your property suffered 50% or more damage, additional relief may apply.

Step 2 - Know Your Options After Disaster



OPTION 1 - Stay and Rebuild

- Apply for Misfortune & Calamity Reassessment
- Receive a temporary tax reduction while rebuilding
- When rebuilt, your Proposition 13 base value may be:
 - Fully restored if rebuild is substantially equivalent to original, or restored with upward adjustment or if in a Governor Declared Disaster:
 - Fully restored if within 120% of the market value of the pre-damaged property, or restored with upward adjustment if value exceeds 120%
- Time limits for rebuild may apply!

OPTION 2 - Relocate & Keep Your Property Damaged in a Governor Declared Disaster

- Buy or build replacement property at a different location
- Time limits for rebuild on a different site may apply!
- Transfer your property tax base under Proposition 171 or Proposition 50
- No requirement to sell your damaged property
- Keep, rebuild, or sell your original property later
- Subsequent construction on original property will be assessed at Market Value

OPTION 3 - Sell & Relocate (Proposition 19)

- Must sell your original primary residence in its damaged condition
- Buy or build a replacement home within 2 years of sale of damaged home
- Transfer your property tax base under the wildfire and natural disaster provision of Proposition 19
- Applies to victims of Governor proclaimed wildfire or natural disasters

Quick Comparison

	Option	Code Section	Disaster Location	Time to Rebuild or Transfer	Key Notes
Rebuild	Stay and Rebuild after any Misfortune & Calamity (M&C)	Revenue & Taxation Code (RTC) 70	Anywhere	None specified	Rebuild must be substantially equivalent in size and use, otherwise added sq. ft. portion or difference in basic features will be assessed as new construction.
	Stay and Rebuild after Major M&C	RTC 70.5	Governor proclaimed	5-Years* from Disaster date <i>*8 yrs Woolsey fire</i>	Rebuild value not exceeding 120% of pre-damage full cash value. Any value above is added at current Market.
Relocating - Transfer	Relocate in the same County and keep damaged Property	RTC 69 Prop. 50	Governor proclaimed	5-Years from Disaster date	All property types. Damaged property do not need to be sold. Replacement property must be comparable and valued at less than 120% of pre-damaged property's full cash value, otherwise value above 120% is added.
	Relocate to different participating County and keep damaged Property	RTC 69.3 Prop. 171 Few Counties	Governor proclaimed	3-Years from disaster date	Only principal residence. Original does not need to be sold. 1st Yr replacement < 105%, 2nd Yr < 110%, 3rd Yr < 115% of pre-damaged property's full cash value. Limited availability.
	Relocate to any CA county after Major M&C	RTC 70.5 Prop. 19	Governor proclaimed	2-Years from sale of property	Only principal residence. Must sell original property in its damaged state. Full transfer of base value if replacement is equal or less than Full Cash Value of pre-damaged property, or value over will be added.

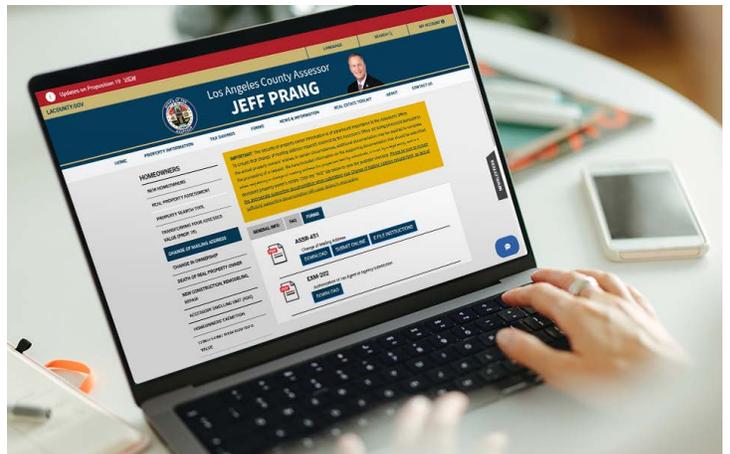
Step 3 - Filing Your Claim

A claim form must be filed for reassessment exclusion:

- **Prop. 50** - Claim for Intracounty Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor-Declared Disaster ([BOE-65-P / ASSR-60](#))
- **Prop. 171** - Claim for Intercounty Transfer of Base Year Value to Replacement Property from Principal Residence Damaged or Destroyed in a Governor-Declared Disaster ([BOE-65-PT / OWN-166](#))
- **Prop. 19** - Claim for Transfer of Base Year Value to Replacement Primary Residence for Victims of Wildfire or Other Natural Disaster ([BOE-19-V](#))

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Deadlines Apply - details on forms



Update your contact information:

It is important for the Assessor's Office to maintain accurate records regarding property mailing addresses, because the mailing address of record for a particular property is where property tax bills and other important property tax notices for that property will be sent. If a mailing address has changed, it is the property owner's responsibility to notify the Assessor's Office, so we can make any necessary changes to our records.

The [Change of Mailing Address](#) form can be sent by mail or submitted online.

Rebuild Examples

120% Value Test

Example 1: A fire destroyed a 2,200 square foot single-family residence in November 2024. The home was the principal residence of the owners. The property had a factored base year value of \$600,000 and a fair market value of \$1,200,000 prior to the damage. The replacement residence was rebuilt within five years, but the new home is 3,000 square feet and has a fair market value of \$1,400,000 as of the date of completion. There is no excess value to be added since the new home's fair market value does not exceed 120% of the pre-damage fair market value of the destroyed residence. The property retains the original \$600,000 factored base year value.

- \$1,200,000 (original pre-damaged fair market value) \times 1.20 = \$1,440,000 (120% threshold)
- \$1,400,000 (new fair market value) is less than \$1,440,000
- Therefore \$0 added assessment and factored base value is restored

Example 2: A fire destroyed a 2,200 square foot single-family residence in March 2022. The home was the principal residence of the owners. The destroyed property had a factored base year value of \$600,000 and fair market value of \$1,000,000 prior to the damage. The replacement residence was rebuilt within five years, but the new home is 3,000 square feet and a fair market value of \$1,500,000 as of the date of completion. Since the new fair market value (\$1,500,000) exceeds 120% of the pre-damage fair market value (\$1,200,000), the excess value must be added. The \$300,000 in excess value will be added to the factored base year value of \$600,000, adjusted to the year in which the home was rebuilt.

- \$1,000,000 (original pre-damaged fair market value) \times 1.20 = \$1,200,000 (120% threshold)
- \$1,500,000 (new fair market value) is greater than \$1,200,000 (difference of \$300,000)
- Therefore \$300,000 added to factored base value \$600,000 will become the new assessed value

Substantially Equivalent Test

Example 1: A 2,200 square foot home with a factored base year value of \$600,000 was completely destroyed by a fire. The owner rebuilds the home to the same size and function (2,200 square feet) without making any significant changes, such as adding another bedroom, bathroom or fireplace. Since the rebuilt home is substantially equivalent to the destroyed home, the factored base year value of \$600,000 is fully reinstated, regardless of the cost of construction.

Example 2: A 2,200 square foot home with a factored base year value of \$600,000 was completely destroyed by a fire. The owner rebuilds the home but increases the size to 3,000 square feet. The additional 800 square feet will be assessed as new construction because it exceeds the destroyed home substantially. The new construction has a market value of \$250,000.

The rebuilt home will have two separate base year value components:

- \$600,000 for the original 2,200 square feet, and
- \$250,000 for the additional 800 square feet.

Frequently Asked Questions (FAQ)

Keep Original & Relocate

1. MY HOME WAS COMPLETELY DESTROYED IN THE JANUARY 2025 WILDFIRES, I'D LIKE TO MOVE SOMEWHERE ELSE WITHIN LOS ANGELES COUNTY. WHAT ARE MY OPTIONS?

If you'd like to keep your lot, you can purchase your new property in Los Angeles County and file a claim under Proposition 50 within 5 years of the date of the disaster to transfer your old base value to your new property. Keep in mind, if your new property exceeds 120% of the pre-disaster value of your old property, the overage will be added to your transferred base value. You will also continue to pay taxes on your old property.

Another option, provided your property was damaged by a wildfire or other governor declared natural disaster, would be to sell your damaged property in its currently damaged state, and within 2 years of the sale of your old property, you can purchase or build another property anywhere in California. Your old factored base value will be transferred and there will be no added reassessment as long as the replacement property is your primary residence and does not exceed the pre-damage value of your damaged property. If it does exceed this value, the overage will be added to the transferred base value.

Please note that for **commercial, all other non-residential properties, and residential properties that are not the primary residence**, the only provision for relocating and retaining the factored base value is **Proposition 50**. There is no provision for relief for a replacement property in a different county, and Proposition 171 or Proposition 19 do not apply.

2. I WOULD LIKE TO KEEP MY DAMAGED ORIGINAL PROPERTY AND STILL RELOCATE, WHAT ARE MY OPTIONS?

Where would you like to relocate? Under Proposition 50 you have 5 years from the date of the disaster to purchase or newly construct a similar replacement property (any type of property) within Los Angeles County and transfer your factored base value. If you'd like to relocate to another property in a participating county, only 14 currently, you can make a claim under Proposition 171. You have 3 years to relocate from the date of the disaster under this proposition. Another requirement is that the disaster must be a governor proclaimed disaster, and the damaged property must have been your principal residence. Either Proposition allow you to keep your damaged property. Please keep in mind, subsequent new construction on your damaged property will be re-assessed at market value once the base value is transferred to a replacement property.

3. CAN I KEEP MY ORIGINAL DAMAGED PROPERTY AND RELOCATE UNDER PROPOSITION 19?

No. In order to qualify for a base value transfer under Proposition 19, you are required to sell the original property in its damaged condition. Proposition 19 also requires that the damaged property be the primary residence. Propositions 50 & 171 allow owners to keep their damaged properties, relocate, and transfer their base values under certain conditions.

Frequently Asked Questions (FAQ)



Relocate Examples (Proposition 19)

4. MY PRINCIPAL RESIDENCE WAS DESTROYED IN A GOVERNOR PROCLAIMED DISASTER, WHAT ARE MY OPTIONS UNDER PROPOSITION 19?

A provision of Proposition 19 allows base value transfer benefits for **principal residence** homeowners who have been a victim of a governor declared disaster. In a disaster situation, Proposition 19 requires the homeowner to sell their damaged property, in its current state of damage. In order to transfer your base value, a replacement property must be purchased or built anywhere in California within 2 years of the sale date of the damaged property. The value requirements, to avoid any added reassessment, are the replacement property is equal or lesser in value than the pre-damage market value of the original property or 105% of the value in the first year, or 110% in the second year after the sale. If the value of the replacement property is greater than these parameters, any overage will be added to the transferred base value. Proposition 19 disaster relief is not available if the 2-year post sale deadline is missed.

5. I'M NOT SURE I WANT TO SELL MY DESTROYED PRIMARY RESIDENCE PROPERTY JUST YET, WHAT ARE MY OPTIONS UNDER PROP 19?

Proposition 19 for disaster victims allows for some leeway in making decisions. It does require you to sell the damaged property, in its damaged state. However, the time limit to replace the principal residence property with another, is not restricted other than it has to be done within 2 years of the sale of the damaged property. You then have 3 years from the date of purchase of the replacement property to file for this exclusion. So you do have some time to make a final decision.

Frequently Asked Questions (FAQ)

Other Relocate

6. I HAVE A PRIMARY RESIDENCE AND A SMALL RETAIL STORE THAT WERE BOTH DESTROYED IN THE WILDFIRES. I'D LIKE TO MOVE TO SAN DIEGO COUNTY. WHAT ARE MY OPTIONS?

Proposition 50 is the only transfer base value proposition that applies to all types of properties. You can transfer your base value for any “like” property under this code section. This is the only proposition you can use to relocate and transfer the base value of your retail property. You have five years from the date of the disaster to apply to transfer the factored base value to another property you purchased or newly constructed, but only within Los Angeles County. Therefore, there is no option to transfer the base value of your retail property to San Diego County.

Your principal residence however can qualify for all three Propositions, 50, 171 and 19 depending on certain criteria. Please see the **Quick Comparison Chart on page 3** for details.

7. MY HOME WAS DESTROYED IN THE JANUARY 2025 FIRES IN LOS ANGELES COUNTY. I'D LIKE TO MOVE OUT OF LOS ANGELES COUNTY. WHAT ARE MY OPTIONS?

If this was your primary residence, you may sell your damaged property in Los Angeles County and within 2 years of that date of sale, purchase a replacement property anywhere in California and transfer your factored base value to your new property under Proposition 19. If the value of your replacement residence exceeds the pre-damage value of your original residence, you will have the excess value added to the transferred factored base value.

Another option: If you'd like to keep the damaged Los Angeles County property, you can transfer your factored base value under Proposition 171 within 3 years of the date of the disaster, but only to some counties. The market value of the replacement property cannot exceed 105% of the pre-damaged property's market value if purchased within the first year, 110% if purchased in the second year and 115% if purchased in the third year.

Disclaimer: Information on this document should not be construed as legal advice, but is designed merely to inform the public on tax relief opportunities processed by the Office of the Los Angeles County Assessor. If you have any questions regarding your particular property tax position, it is recommended that you consult with an attorney or a property tax professional.