

# 110% vs. 120% vs. Substantially Equivalence

- 110% of size of home- Expedited Permitted Process
- Retaining pre-damage tax base
  - 120% of the property's pre-damage value
  - Substantial Equivalent when rebuilding
    - similar to the damaged or destroyed structure in size and use



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Public Comment-Item not on the agenda  
Presented by Jeff Prang-LA County Tax Assessor.