



◆ **JEFF PRANG** ◆

LOS ANGELES COUNTY ASSESSOR

[ASSESSOR.LACOUNTY.GOV/DISASTER](https://assessor.lacounty.gov/disaster)

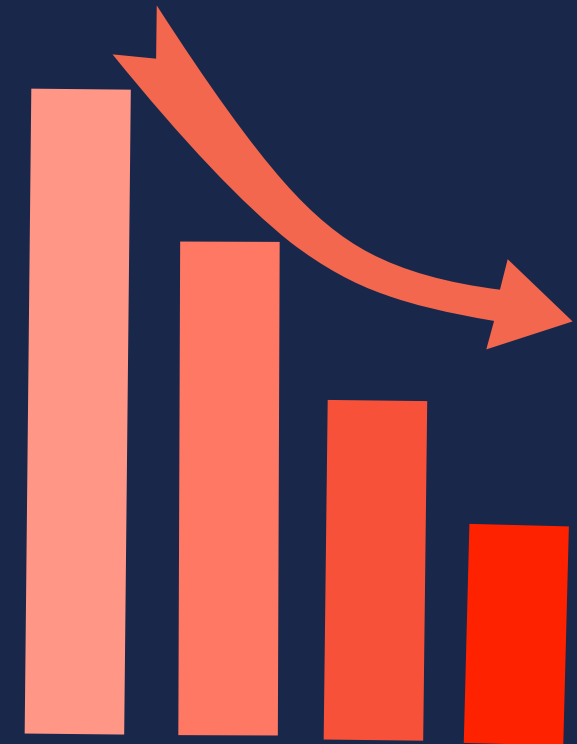
MISFORTUNE & CALAMITY (M&C) TAX RELIEF

- Temporarily reduces the assessed value of a property that was damaged or destroyed by misfortune or calamity (earthquakes, floods, fires, and other natural disasters)
 - The damage must be at least **\$10,000** or more,
 - Submit form **(ADS-820)** within **12 months** from the date the damage occurred.



DECLINE-IN-VALUE/PROPOSITION 8

- Gives temporary tax relief for properties where the Current Market Value is less than the Current Assessed Value
 - Assesses worth as of **January 1** of current year
 - Filing Period: **July 2 - November 30**
 - Annually reviewed
- Factors considered:
 - Actual Damage
 - Proximity to disaster



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HOW TO APPLY FOR DISASTER RELIEF

Mail: Send your completed form to the Assessor's Office at:
500 W Temple Street, MCU Room 286
Los Angeles, CA, 90012-2770

Email: Email a photo of your completed form and supporting documents to:
relief@assessor.lacounty.gov

Online: Submit your application through our website at:
www.assessor.lacounty.gov/disaster

The screenshot displays the website's navigation menu with 'FORMS' selected. The left sidebar lists 'TAX RELIEF' categories, with 'DISASTER RELIEF (MISFORTUNE & CALAMITY)' highlighted. The main content area shows two forms: 'ADS-820' (Application for Reassessment Property Damaged or Destroyed by Misfortune or Calamity) and 'ADS-820.3' (Property Tax Installment Deferral Application). The 'SUBMIT ONLINE' button for ADS-820 is highlighted with a red arrow.



110% vs. 120% vs. SUBSTANTIALLY EQUIVALENCE

- 110% Expedited rebuild permit review
 - Only if new structure does not exceed 110% of the size and height of the original home.
 - Mandated by the Governor
- M&C - 120% Rule for Governor Declared Disaster Areas
 - If value of the rebuilt property is within 120% of the property's pre-damage value, it will not be re-assessed and property taxes will not go up.
- M&C- Substantial Equivalence
 - Allows property owners to retain their pre-damage tax base if the rebuilt structure is the "Substantial Equivalent" of the home or other structure that was damaged or destroyed.
 - Example: 1,200 foot 3 bed, 2 bath destroyed in fire -> rebuilt to a 1,200 foot, three bed 2 bath, property taxes should not increase.

UPDATING OWNERSHIP RECORDS

[ASSESSOR.LACOUNTY.GOV/DISASTER](https://assessor.lacounty.gov/disaster)



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ASSESSOR'S E-SERVICE ACCOUNT

- The **Homeowner Alert (e-Notification)**, in collaboration with the County Registrar-Recorder/County Clerk and the County Department of Consumer Business Affairs, **sends e-mail alerts within 48 hours** whenever a foreclosure, transfer of title, or mortgage is recorded on your property.
- The **e-File service** now allows property owners to file the following forms electronically:
 - *Change of Mailing Address Request*
 - *Homeowners Exemption*
 - *Misfortune & Calamity Claim Form*
 - assessor.lacounty.gov/contact/calamity-disaster



Sign Up for
Homeowner Alert:



E-File Instructions:



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Community Meeting

Property Tax Relief for Fire Victims

Tuesday, March 18, 2025

5:30 – 6:30 p.m.

Jackie Robinson Community Center

1020 N. Fair Oaks Ave. , Pasadena, CA 91103

Join Los Angeles County Assessor Jeff Prang at the Jackie Robinson Community Center for a community information session on Disaster Tax Relief programs, property scams and fraud prevention programs, and more.

The meeting will be streamed in English at bit.ly/JRCCCommunityMeeting

For more information, call (626) 744-7300.

PASADENA COMMUNITY MEETING

TUESDAY, MARCH 18

5:30 PM – 6:30 PM

Jackie Robinson Community Center

1020 N. Fair Oaks Ave., Pasadena,

CA 91103

For more information, call 626-744-7300

ASSESSOR'S DISASTER RELIEF RESOURCE FAIR

- Saturday, March 22 from 9 am - 12 pm
- Duarte Community Center
1600 Huntington Dr., Duarte, CA 91010

- Register online at
[Assessor.LACounty.gov/events](https://assessor.lacounty.gov/events)

ASSESSOR.LACOUNTY.GOV



Saturday, March 22, 2025
9:00 AM - 12:00 PM

Duarte Community Center

1600 Huntington Drive, Duarte, CA 91010

TOPICS

- Misfortune & Calamity Property Tax Relief
- Online Resources
- On-site support and document intake

REGISTER TODAY:



FREE AND OPEN
TO THE PUBLIC

assessor.lacounty.gov/events

Hosted in
partnership with:



additional community partners
to be announced.



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Local Assistance and Disaster Recovery Centers

Open to the Public: opened 6 days a week (Mon-Sat), 9:00 AM to 7:00 PM

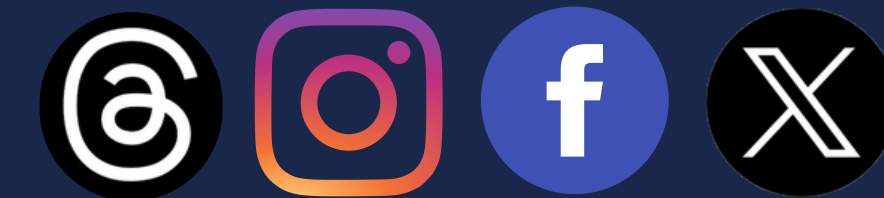
West Center: 10850 West Pico Blvd, Los Angeles, CA, 90064

East Center: 560 W Woodbury Road, Altadena, CA, 91001

(213) 974-3101



@LACASSESSOR



Nextdoor

NEWSLETTER



ASSESSOR.LACOUNTY.GOV/DISASTER