



**JUNE 12-15**  
TENAYA LODGE  
AT YOSEMITE



# **Wednesday, June 13, 2018:**

## **General Session –**

## **Disaster Recovery Session**



- **Steven Hintz,**  
**Treasurer-Tax Collector,**  
**County of Ventura**

## Welcome to the Ventura County Treasurer-Tax Collector's Website!

This website will be continuously updated to keep you informed about activities and important dates. It is an honor and a privilege to have this opportunity to serve the taxpayers of Ventura County. Please contact me with any comments, questions or concerns that you may have regarding your tax bill, the tax bill insert, our website or the service we provide to you.

We hope that you find this website informative and that you return regularly to see what is happening in our office!

Regards,

Steven Hintz

[Steven.Hintz@ventura.org](mailto:Steven.Hintz@ventura.org)

(805) 654-3744

Faith. Honor. Duty. Fidelity



### Vision

The Office of the Ventura County Treasurer-Tax Collector will deliver services faithfully, with honor, dignity and fidelity.

### Mission

We collect. We bank. We invest.

### Values

The Office will administer and enforce banking, investment, and tax laws with fairness and integrity.  
The Office will be professional, fair, consistent and responsive to our clients.

## Fire Disaster 2017



The Ventura County Treasurer-Tax Collector's Office is aware that many residents of Ventura County have been affected by the fires that began December 4th, 2017.

If you have recently sustained a property loss, you may qualify for property tax relief. Please visit the Ventura County Assessor's website (or [click here](#)) for information on filing a Calamity Claim.

We advise all taxpayers that are able to pay their taxes, the due date is still December 11th, postmark accepted. At this time there is no extension of the December 11th due date.

If you missed the Secured property tax 1st installment due date of December 11th because you were a first responder or your property was damaged, please fill out the Cancellation of Penalty form below, for review by the Tax Collector. Documented verification is required to substantiate claim.

- [Tax Collector Cancellation of Penalty Form](#)





# TREASURER-TAX COLLECTOR VENTURA COUNTY

## CANCELLATION AND REFUND OF DELINQUENT PROPERTY TAX PENALTIES

SECTION 4985.2 OF THE REVENUE & TAXATION CODE READS AS FOLLOWS:

Any penalty, costs, or other charges resulting from tax delinquency may be canceled by the auditor or the tax collector upon a finding of any of the following:

- (a) The failure to make a timely payment is due to reasonable cause and circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care and the absence of willful neglect, provided the principal payment for the proper amount of the tax due is made no later than June 30 of the fiscal year following the fiscal year in which the tax became delinquent, or,

A RESOLUTION ADOPTED BY THE BOARD OF SUPERVISORS OF VENTURA COUNTY ON SEPTEMBER 6, 1977, CONTAINS THE FOLLOWING CONDITIONS:

### CONDITIONS WHICH MAY BE CONSIDERED JUSTIFICATION FOR CANCELLATION AND REFUND OF PENALTY

1. Disability due to injury or illness which commences more than three working days before the tax deadline and continues until that date under circumstances which preclude the taxpayer, a spouse or other member of the family or agent from making timely payment. The nature and extent of the disability must be supported by evidence.
2. Death of the taxpayer or the person responsible for the payment of the taxes which result either in a practical inability to pay timely including the funds of the taxpayer being impounded. The disability from this cause must have commenced more than three working days before the deadline and been continuous to the deadline.
3. Inclement weather precluding payment either in person or by mail. Such weather must have commenced more than three working days before the deadline and been of sufficient severity up to the deadline so as to preclude such payment.
4. A disaster such as fire, flood, earthquake, etc. which commenced more than three working days before the deadline and of such severity as to prevent the taxpayer from making payment.

### CONDITIONS WHICH WILL NOT BE CONSIDERED EXCUSABLE

1. Lack of funds to have made timely payment.
2. Loss or delay in the mail. (Section 2512.5 of the Rev. & Tax. Code.)
3. Failure to receive tax bill. (Section 2610.5 of the Rev & Tax. Code.)
4. Taxpayer or person responsible for payment out of the country.
5. Property jointly owned and one owner relied on someone else to make payment.



# TREASURER-TAX COLLECTOR VENTURA COUNTY

## CANCELLATION AND REFUND OF DELINQUENT PROPERTY TAX PENALTIES

Pursuant to Section 4985.2 of the Revenue and Taxation Code, claim is hereby made to the Board of Supervisors of Ventura County for an order of the Board approving the cancellation of and refund by the Auditor-Controller of the delinquent property tax penalty upon the following property in the amount hereinafter set forth:

Assessor's Parcel Number (APN): \_\_\_\_\_ Account: \_\_\_\_\_

Name of Claimant: \_\_\_\_\_

Situs Address: \_\_\_\_\_

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

Daytime Telephone: ( ) \_\_\_\_\_ Email: \_\_\_\_\_

Please indicate the type of tax bill, year and installment period(s) for which you are requesting a penalty cancellation.

Secured     Supplemental     Redemption     Unsecured     Corrected Bill

Tax Year \_\_\_\_\_ Installment 1st  2nd  Penalty Paid \$ \_\_\_\_\_

Please fully describe the reason(s) for filing this claim. Attach all supporting documentation (if additional space is required attach additional sheets to the request).

The failure to pay timely was due to circumstances beyond my control, occurred in spite of the exercise of ordinary care, there was no willful neglect involved and was for the following reason (SEE REVERSE SIDE FOR REASONS WHICH MAY BE CONSIDERED FOR REFUND AND/OR CANCELLATION OF PENALTY):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

I declare under penalty of perjury that the information contained in this claim is true and correct and that I am signing as the assessee of record or his/her authorized agent.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Sign and mail request, along with all supporting documentation to the address below:

**County of Ventura**  
Treasurer and Tax Collector  
800 South Victoria Avenue  
Ventura, CA 93009-1290

### DO NOT WRITE BELOW THIS LINE

Acting on behalf of the Board of Supervisors in accordance with Revenue and Taxation Code Section 4804 and Resolution of Board of Supervisors dated August 5, 1980 the above claim is hereby:

Approved  
 Denied

STEVEN HINTZ, TREASURER TAX COLLECTOR

Dated: \_\_\_\_\_

By: \_\_\_\_\_  
DEPUTY

### TAX COLLECTOR USE ONLY ACCOUNTING SECTION

APN CHECKED: \_\_\_\_\_  
Penalty Amount Verified \_\_\_\_\_  
Date Penalty Paid: \_\_\_\_\_  
Fund No. \_\_\_\_\_

Payer Named Verified: \_\_\_\_\_  
Warrant No. \_\_\_\_\_  
Date Issued: \_\_\_\_\_  
Amount Refunded: \_\_\_\_\_





## Disaster Relief - Calamity Claims

If you have recently sustained a property loss, you may qualify for property tax relief only if the loss exceeded \$10,000. If the damage or destruction to assessable property exceeds \$10,000, complete and return the application below. An application must be filed within 12 months of the date of loss. **Please note that personal effects, household furnishings and business inventories are not assessable property.**

Qualifying tax relief is given regardless of any insurance compensation.

The following is an example that shows the tax savings that would result from damage at the minimum allowable of \$10,000. The example assumes that the damage occurred in January. Since January is halfway through the county fiscal year (July 1-June 30), the example figures one-half year of tax relief.

The computation uses information from the tax bill - value of the land, value of improvements, value of assessable personal property - as well as the comparable figures at "market value." Typically, property is assessed at values below what it may be worth if sold on the open market. The computation takes this differential into account.

	LAND	IMPROVEMENT	ASSESSABLE PERSONAL PROPERTY	TOTAL	
<b>Assessed Value as Shown on Last Tax Bill</b>	\$15,000	\$25,000	\$20,000	\$60,000	
<b>Market Value Before Loss</b>	\$50,000	\$75,000	\$20,000	\$145,000	
Damage divided by the Improvement Value Before Loss	Equals the percentage loss	Times the Assessable Improvement Value	Times the Tax Rate	Times the One-half Year Relief is Sought	Tax Dollar Amount
\$10,000/\$75,000	13.33%	\$25,000	1.00%	.5	\$16.66



### Important Links

[Application for Reassessment of Property Damaged by Misfortune or Calamity](#)

### Frequently Asked Questions About the Thomas Fire

- ☒ "Now that my house is destroyed, will the same land value allocation be used to value the remaining land, or are you going to employ a different land appraisal methodology while the land remains unimproved? I ask, because, in my opinion, valuing my remain

[Decline in Value](#)[Calamity Claims](#)[Family Transfers](#)[Homeowners Exemption](#)

Dan Goodwin  
Assessor

- ⊕ Can I rebuild with steel framing instead of wood framing? If I rebuild something larger, what will happen to the value of my property? If-when I rebuild my house, how will the Assessor's Office value it? Will my property taxes increase exponentially? Spec

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- ⊕ Can I track the status of my claim from reassessment and what is my annual responsibility to keep the Assessor informed of changes to the property?

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- ⊕ Do I need to pay my outstanding bill? Do I need to pay the second installment of my regular bill?

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- ⊕ Do property owners need to pay the supplemental bill if they purchased their property in 2017 and then they were affected by the fire?

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- ⊕ How soon will the calamity claims be worked and when will I see my reduced values?

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- ⊕ I am applying for a building permit. How do I get a copy of my Assessor Building record to the Building & Safety department?

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- ⊕ I do not know if I should rebuild my improvements larger and better because I do not want a large increase in my taxes.

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- ⊕ I do not know if I suffered enough damage to qualify for a calamity claim or what the requirements to file are?

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- ⊕ I don't agree with the reassessed value and believe it should be lower.

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- ⊕ I heard that additional square footage, 10% above the original structure square footage, will not have an additional assessment.

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- ⊕ If I end up paying the second installment of my bill, when can I expect a refund?

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- ⊕ If I sell my property in this damaged/destroyed condition, what is the fair market value of my property?

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- ⊕ If my house is uninhabitable, but some improvements remain undamaged (e.g. swimming pool, spa, detached garage, gazebo, built-in BBQ, patio cover, etc.), will you be assessing the remaining improvements, and if so, using what methodology?

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- ⊕ What if there is an addition, remodel, new garage, etc. that is not updated on the Assessor's Office inventory? Will we be assessed when we rebuild?



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- ⊕ What is my responsibility to keep the Assessor informed of a current address?

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- ⊕ Will front and backyard landscaping be covered under the calamity claim? I did not have structural damage, but my landscaping was destroyed. Will I have any relief to my value?

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- ⊕ Will the Assessor's Office automatically reduce the value for properties unaffected by the fire (no physical damage) but in a neighborhood destroyed by the fire?

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**If you have questions, please call (805) 654-2181.**

- To receive an Application for Reassessment Form, **e-mail the Assessor**, or
- Fill in the **Application for Reassessment of Property Damaged by Misfortune or Calamity** and **mail or fax to the Assessor**

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Last Updated:  
March 1, 2010

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© 2007 Ventura County Assessor's Office  
800 South Victoria Ave., Ventura CA 93009-1270  
Open Monday through Friday, from 8:00 a.m. to 5:00 p.m.  
(805) 654-2181 | Fax: (805) 645-1305

[Privacy Policy](#)





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# Thomas Fire

## Property Tax Relief Information

### **Ventura County Assessor**

800 S. Victoria Ave  
Ventura, CA 93009-1270

**Phone:** (805) 654-2181

**Fax:** (805) 645-1305

**Website:** [assessor.countyofventura.org](http://assessor.countyofventura.org)

**Email:** [asr.thomasfire@ventura.org](mailto:asr.thomasfire@ventura.org)

**COUNTY OF VENTURA  
APPLICATION FOR REASSESSMENT  
PROPERTY DAMAGED BY MISFORTUNE OR CALAMITY**

**ASSESSOR OF VENTURA COUNTY  
800 VICTORIA AVENUE  
VENTURA, CALIFORNIA 93009**

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**Section 170 of the Revenue and Taxation Code of the State of California and Ventura County Ordinance No. 4388 contain provisions for reassessment of property damaged or destroyed by misfortune or calamity. A brief summary of eligibility requirements follows:**

1. The application must be made by the person who, on January 1, was the owner of, or had in his possession, or under his control, the taxable property which suffered damage or by a person who acquired the property after January 1 and is liable for the taxes for the next fiscal year commencing July 1.
2. The damage must have occurred by misfortune or calamity, without fault of the owner.
3. The application must be delivered to the Assessor within twelve (12) months of the calamity or misfortune.
4. The damage must be shown to be ten thousand dollars (\$10,000) or more.

Application is hereby made for tax relief on the following described property which was damaged or destroyed. The property subject to this application is described as Assessor's Parcel Number(s) and address: \_\_\_\_\_

The date of the misfortune or calamity was \_\_\_\_\_

The type of misfortune or calamity was \_\_\_\_\_

The date replacement and/or repair work was commenced \_\_\_\_\_

If not yet commenced, anticipated date of commencement \_\_\_\_\_

The date replacement and/or repair work was completed \_\_\_\_\_

**TO COMPUTE CORRECT TAX ADJUSTMENT, ASSESSOR MUST BE NOTIFIED OF COMPLETION.  
IF NOT NOTIFIED BY JANUARY 1, DAMAGE WILL BE PRESUMED TO HAVE BEEN REPAIRED.**

The property destroyed or damaged consisted of \_\_\_\_\_

Applicant's opinion of the value of the property before damage \_\_\_\_\_

Applicant's opinion of the value of the property after damage \_\_\_\_\_

**APPLICATION MUST BE FILED WITHIN TWELVE (12) MONTHS OF THE DAMAGE.**

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.

Executed at \_\_\_\_\_ California (if execution is outside the State of California, the application must be verified by affidavit).

\_\_\_\_\_  
(Applicant's Name – Please type or print)

\_\_\_\_\_  
(Mailing Address)

\_\_\_\_\_  
(Daytime Telephone Number)

\_\_\_\_\_  
(City and State)

\_\_\_\_\_  
(Signature of Applicant)

\_\_\_\_\_  
(Date)

**Email Address:** \_\_\_\_\_





# Questions & Answers



**Steven Hintz,  
Treasurer-Tax Collector,  
County of Ventura**

**805-654-3728**

**[steven.hintz@ventura.org](mailto:steven.hintz@ventura.org)**