



PROPERTY RELIEF FOR PROPERTIES IMPACTED BY A DISASTER

JEFF PRANG, ASSESSOR



The Los Angeles County Assessor's Office is committed to providing assistance to property owners affected by a disaster such as an earthquake, landslide, or fire. If your property has been damaged or its market value has declined due to an event, you may qualify for property tax relief through one of the following programs:

Decline-in-Value Review (Form RP-87)

If the current market value of your property is less than its assessed value as of January 1, you may file an application for a Decline-in-Value Review. The filing period for the annual Decline-in-Value Review is from **July 2 through November 30**.

Important Note: If the final filing date falls on a Saturday, Sunday, or legal holiday, applications postmarked on the next business day will be accepted as timely filed.

Application for Reassessment: Property Damaged or Destroyed by Misfortune or Calamity (Form ADS-820)

If your property has been damaged or destroyed by a calamity, such as an earthquake, landslide, or fire, and the loss exceeds \$10,000 in current market value, you may qualify for reassessment. To be eligible, property owners must file Form ADS-820 with our office within **12 months from the date the damage or when destruction occurred**.

Important note from the Treasurer and Tax Collector:

Should a refund be issued as a result of the reassessment of the damaged property, you still must pay the annual property tax bill. If the misfortune or calamity damage and restoration occur in the same tax year, you will receive a refund as of the date of damage but will also be issued a supplemental tax bill as of the date of restoration.

How to Apply

To access application forms and detailed instructions, please visit assessor.lacounty.gov/disaster.

If you have questions or need in-person assistance, we encourage you to visit or contact your assigned district or regional office. Please visit assessor.lacounty.gov/contact/officelocations to view all office locations and contact information.

For more information or additional help, contact the Assessor today: assessor.lacounty.gov/contact