



A Tradition of Stewardship  
A Commitment to Service

**Assessor-Recorder-County Clerk**  
Assessor Division

1127 First Street, Suite 128  
Napa, CA 94559-2931

(707) 259-8740  
Fax: (707) 253-6171

**JOHN TUTEUR**  
**ASSESSOR-RECORDER-COUNTY CLERK**

Dear Property Owner:

It has come to our attention that a property you owned recently sustained a property loss which may qualify for property tax relief. By filling out and returning the form on the reverse side of this letter, you will provide us with the information we need to determine if a calamity adjustment to your assessed value is justified. You have until October 31, 2018 (12 months from the date of the calamity) to return the form to us in order to be considered.

Because the Governor has issued a disaster proclamation, you may also be eligible for deferral of property taxes in addition to a reduction in the assessed value. Section 194.1 of the Revenue and Taxation Code allows any owner of eligible property who files a claim for calamity reassessment pursuant to Section 170 on or before the next property tax installment payment date (December 10, 2017) to ask the county assessor to defer payment of that installment of property taxes on the regular secured roll for the current fiscal year (deferral does not apply to impound accounts handled by your lender.) The new due date for the deferred taxes will be 30 days after you receive the corrected property tax bill. If you wish to request tax deferral, please check the appropriate box on the attached calamity application.

Please contact our office at 707.259.8740 or via email at [assessor@countyofnapa.org](mailto:assessor@countyofnapa.org) if you have questions.

Sincerely,

A handwritten signature in cursive script that reads "John Tuteur".

**JOHN TUTEUR**  
**NAPA COUNTY ASSESSOR**



John Tuteur, Napa County Assessor  
707.259.8740 / assessor@countyofnapa.org

A Tradition of Stewardship  
A Commitment to Service

**APPLICATION FOR REASSESSMENT OF DAMAGED OR DESTROYED PROPERTY**

**THIS APPLICATION MUST BE FILED BY OCTOBER 31, 2018**

Owner's Name \_\_\_\_\_

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

Telephone No: (8:00 a.m. - 5:00 p.m.) \_\_\_\_\_ Email: \_\_\_\_\_

Property Address: \_\_\_\_\_ APN: \_\_\_\_\_

I hereby apply for reassessment of the property described above, under the provisions of Napa County Code of Ordinances Chapter 3.16. The property was damaged or destroyed without my fault. If the property is damaged or destroyed, I declare that I am the owner of the property, or have it in my possession and control, or that I am responsible for the taxes on it.

Was the property damaged? (**Note:** Damage must exceed \$10,000)  Was the property destroyed?

Date and Nature of damage or destruction: October, 2017 FIRES

Brief description of damage: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Estimate of loss in value caused by damage or destruction \$ \_\_\_\_\_  
(Attach documentation, such as an insurance estimate or statement from licensed contractor)

Please treat this claim as a Property Tax Deferral Claim pursuant to California Revenue and Taxation Code Section 194.1. (Does not apply to properties with impound accounts)

I declare under penalty of perjury that the statements made above are true and correct.

Date \_\_\_\_\_ Signature \_\_\_\_\_  
(Title if incorporated)

This application, if executed outside the State of California, must be verified by affidavit  
114-211A Gov (10/2017)