



### **SALT Alert! 2025-01: California Property Tax Relief may be available due to Southern California Fires**

On January 7, 2025, Governor Gavin Newsom declared a state of emergency in response to the catastrophic fires that have affected large parts of the Los Angeles region, including in Pacific Palisades and nearby areas. To date, thousands of homes and structures have been damaged or destroyed by the series of fires.

Property owners that have been affected by the fires should be aware that property tax relief may be available under California law. In general, property is assessed in California according to its status and value as of its lien date, which is January 1 each year. A county board of supervisors may provide, however, that a property owner (or persons liable for property taxes) whose property was damaged or destroyed without his or her fault may apply for the reassessment of that property (Cal. Rev. & Tax Code § 170). Properties that have been damaged or destroyed due to a major misfortune or calamity in an area subsequently proclaimed by the Governor to be in a state of disaster are specifically eligible for reassessment. There may also be relief available for property owners if their access to a property has been restricted for an extended period of time, thereby causing economic damage.

#### **Action Steps and Contacts**

Taxpayers must apply for a reassessment of their property within the time specified by local ordinance or within 12 months of the misfortune or calamity, whichever is later. The application for reassessment must show the condition and value, if any, of the property immediately after the damage or destruction, and the dollar amount of the damage.

For questions and assistance with reassessment requests, please contact [Derrick Dyslin](#), [Stephen Stewart](#), [Josh Hennessey](#), or [Tess Onderick](#).