

Multistate Tax Alerts

Throughout the week, we highlight selected developments involving state tax legislative, judicial, and administrative matters. The alerts provide a brief summary of specific multistate developments relevant to taxpayers, tax professionals, and other interested persons. Read the recent alerts below or visit the archive.

Archive: <https://www2.deloitte.com/us/en/pages/tax/articles/multistate-tax-alert-archive.html?id=us:2em:3na:stm:awa:tax>

California property tax potential disaster relief

Section 170 of the California Revenue and Taxation Code provides potential property tax disaster relief to property owners impacted by fires or other disasters, if the county has adopted an ordinance allowing reassessment for property that is damaged or destroyed without the owner's fault. Los Angeles County adopted this disaster relief and county specific information can be found at [LACounty.gov](https://lacounty.gov).

URL: https://leginfo.ca.gov/faces/codes_displayText.xhtml?lawCode=RTC&division=1.&title=&part=1.&chapter=2.5.&article

URL: <https://www.boe.ca.gov/proptaxes/disaster-relief.htm#Description>

URL: <https://assessor.lacounty.gov/contact/assessor/3>

This Multistate Tax Alert discusses some of the assessment processes and procedures for claiming this potential disaster relief in California, including a discussion on case year value transfers for significantly damaged property.

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URL: <https://www2.deloitte.com/content/dam/Deloitte/us/Documents/Tax/multistate-tax-alert-california-property-tax-potential-disaster-relief.pdf>

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