



Historic Thomas Fire

and the Assessor's Response

Fire Began at 6:26pm, Monday, December 4, 2017

Photo Credit: The Weather Network

Active Fire - Cobblestone Drive, Ventura



Remains - Cobblestone Drive, Ventura



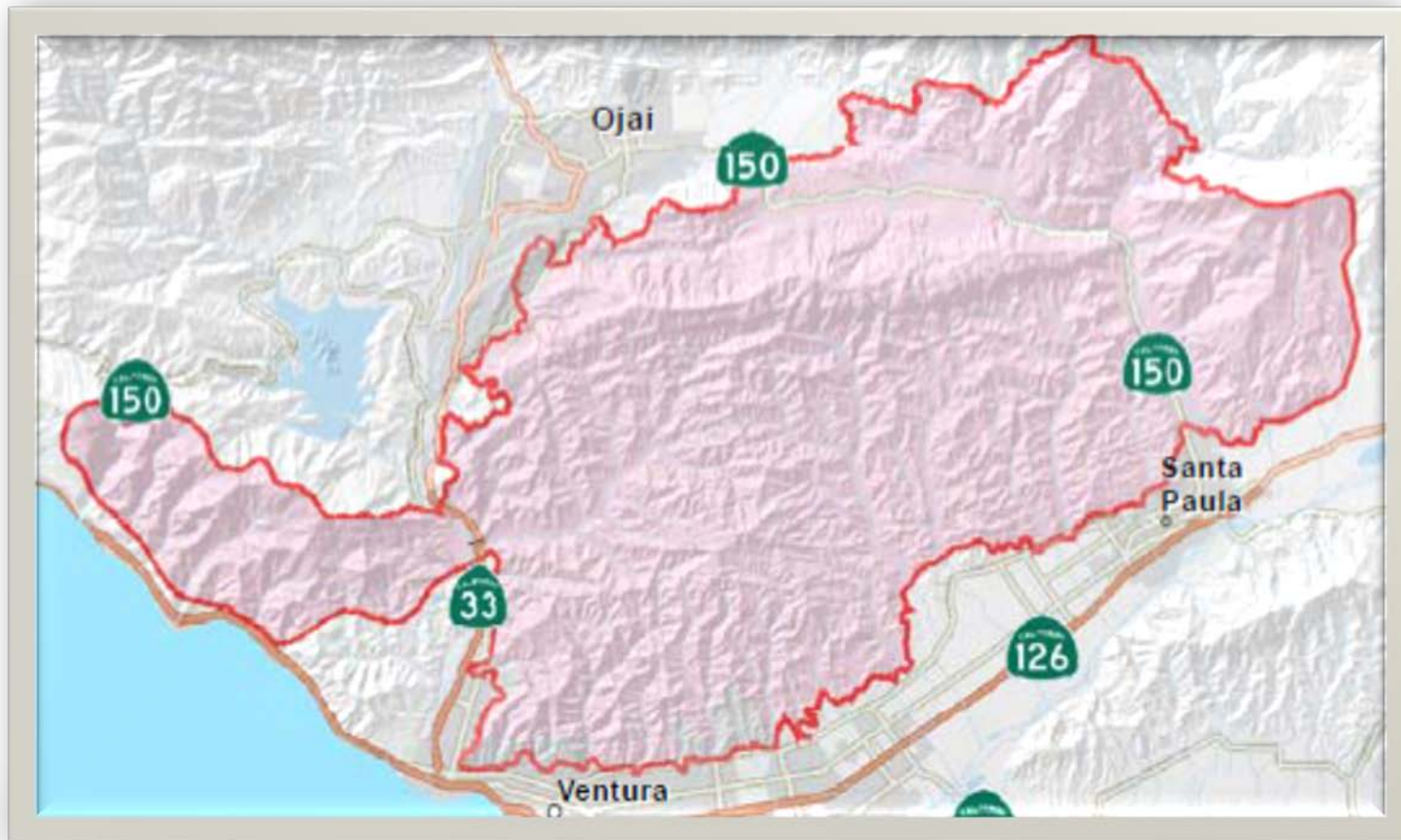
- House destroyed
- Soil contaminated

- Foundation and 6" of topsoil must be removed



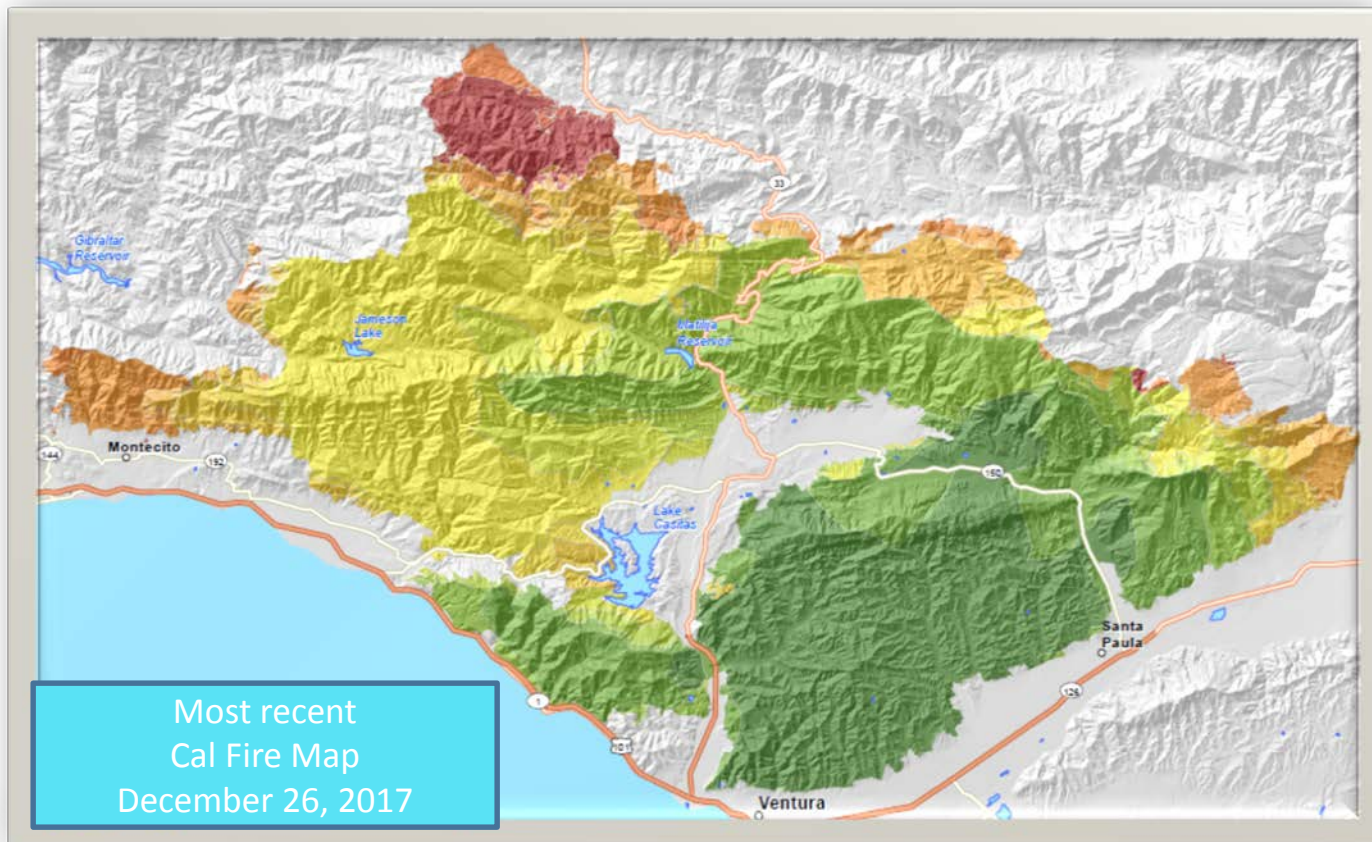
Fire Boundary as of December 7, 2017

- 96,000 Acres Burned
- CalFire Reported 150 Structures Destroyed; Actually more than 700 structures by December 7th



Final Update – January 12, 2018

- 281,893 Acres Burned
- 1,063 Structures Destroyed; 280 Damaged
- Largest fire in California's modern history



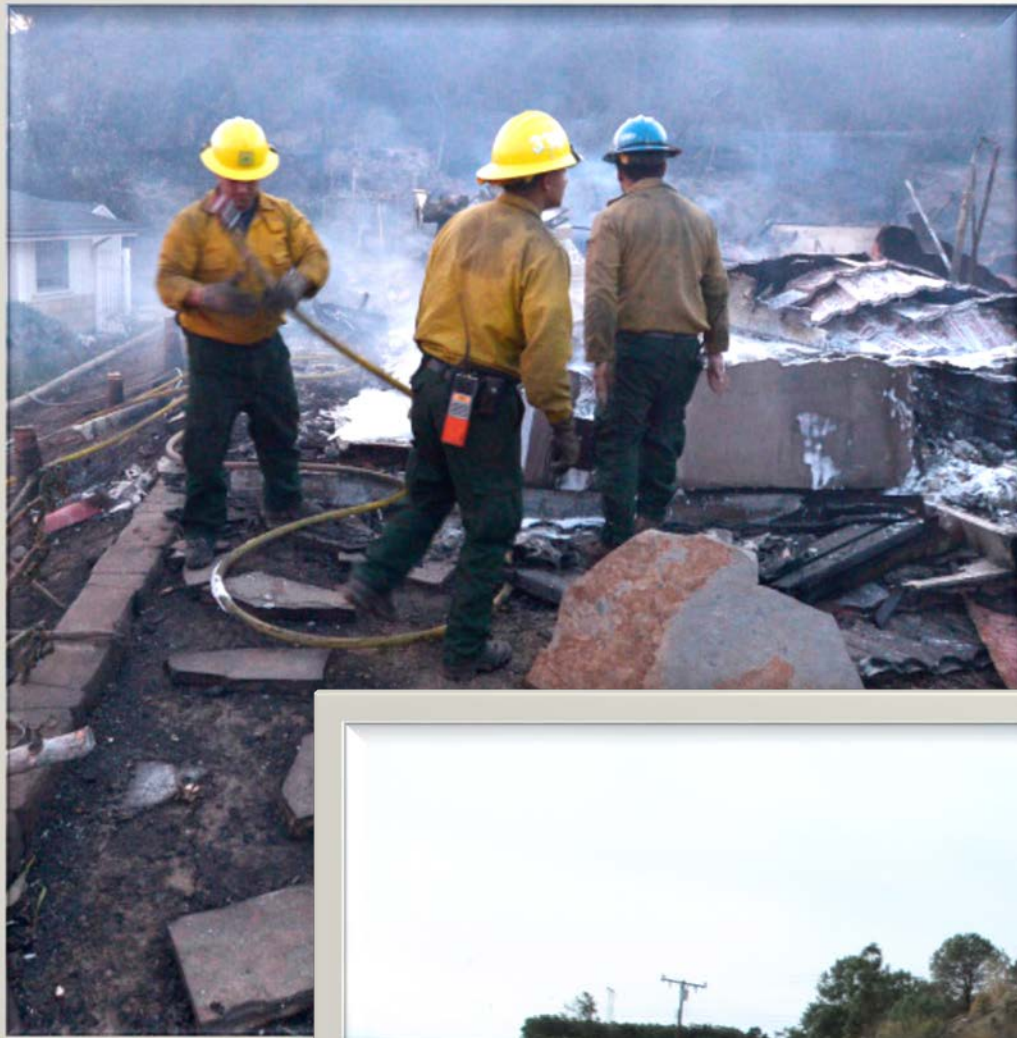
- 40 Days to reach 100% containment





Futile attempts to
save residences,
hampered by lack
of water pressure





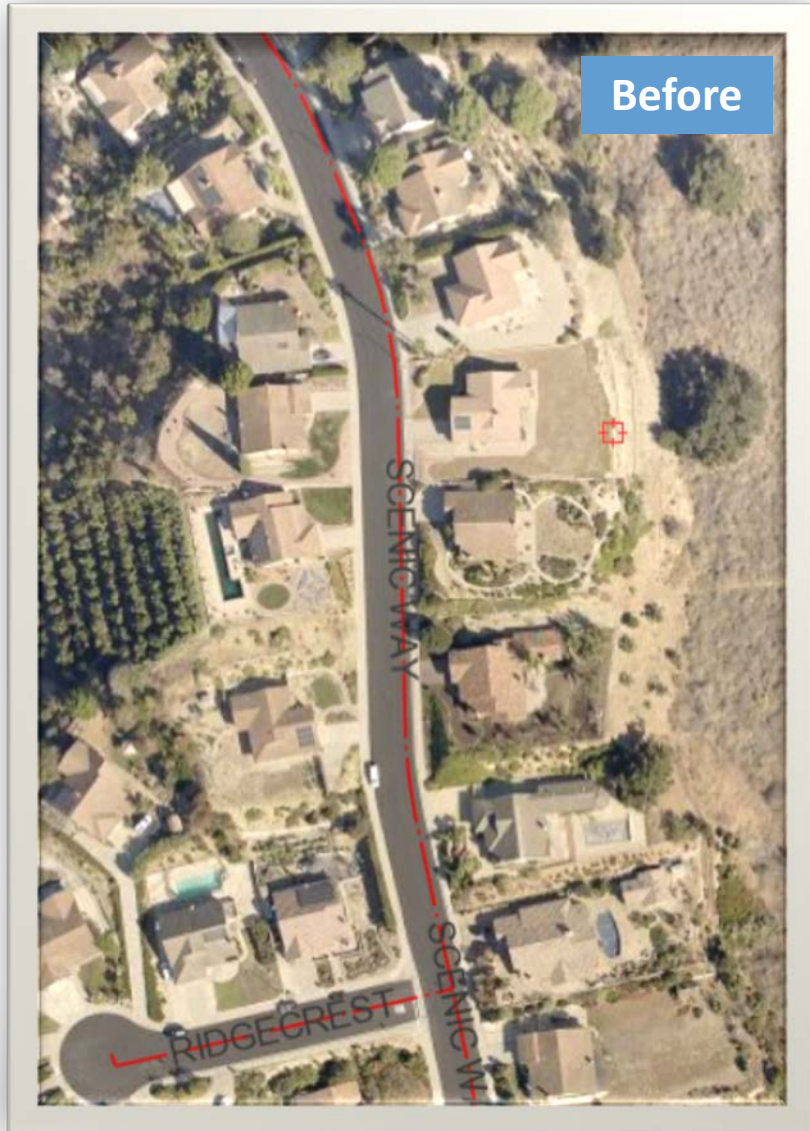


Real Estate and Personal Property Losses

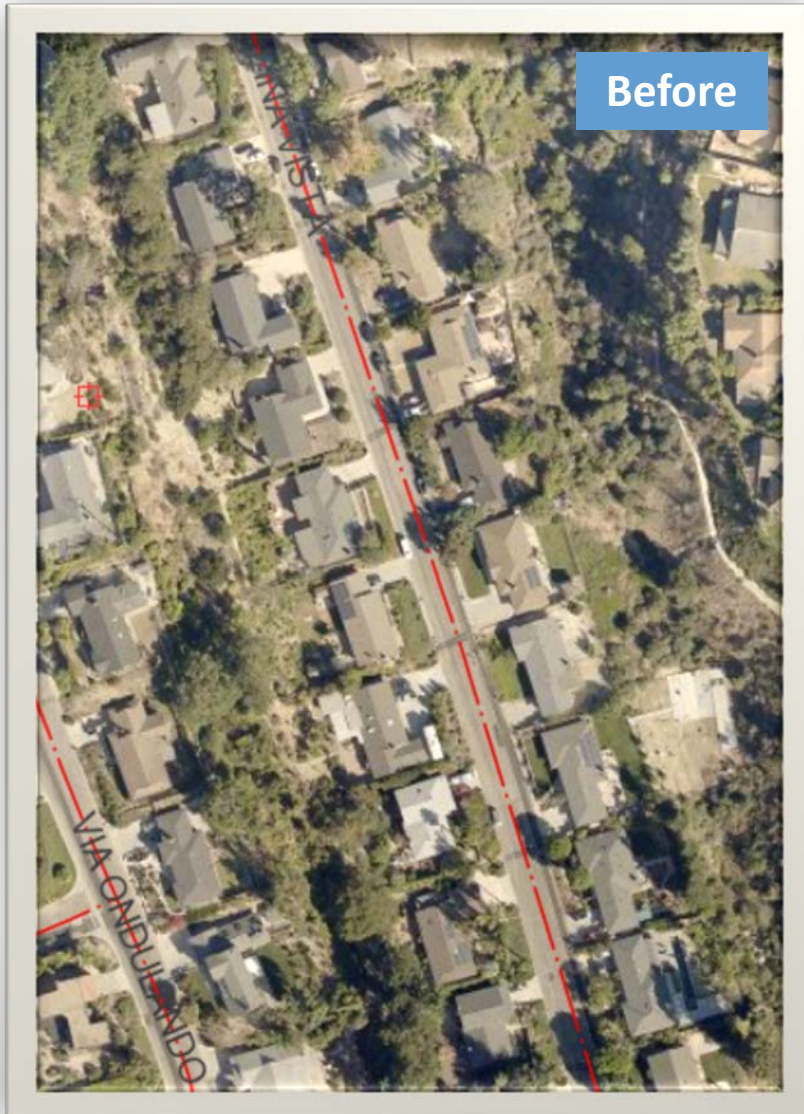
- Vehicles
- Trailers
- Boats
- RVs



Scenic Way - Clearpoint



Colina Vista - Ondulando



Montclair Drive - Ondulando

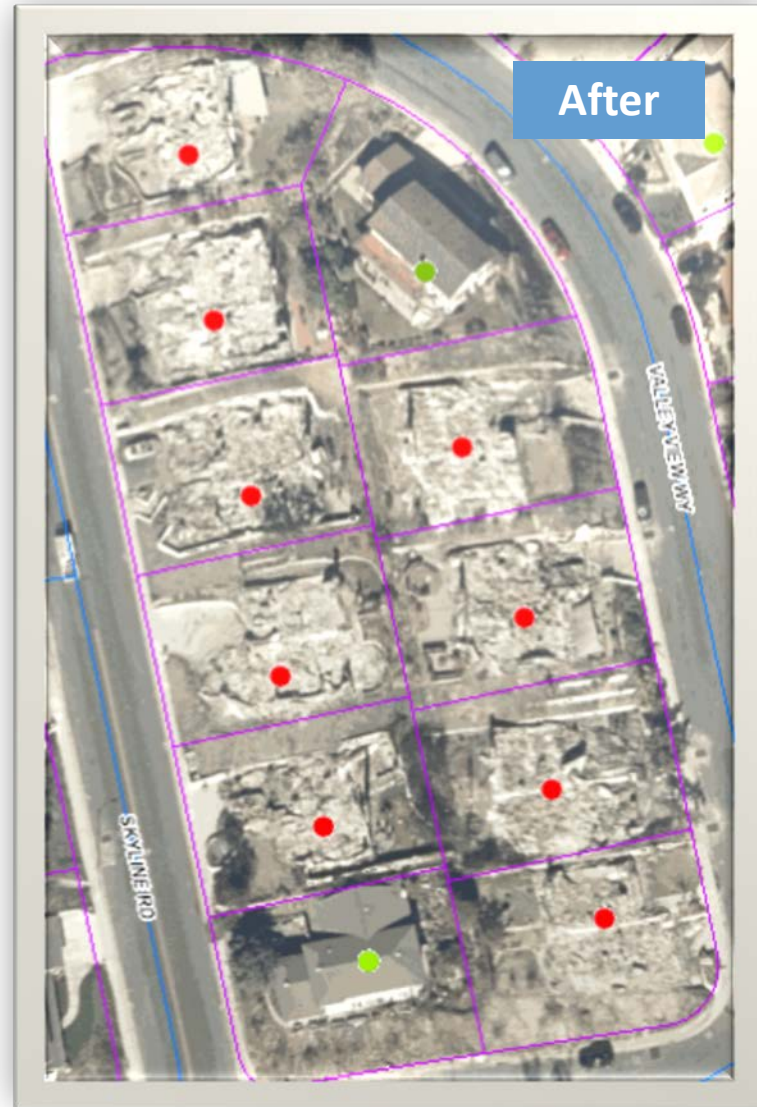
Before



After



Valley View Way - Skyline



Hawaiian Gardens Apartments

Before



52 Residential
Units Destroyed

After



Will the owners
rebuild?

Early Communication

- Assessor Dan Goodwin and key managers attended several Town Hall meetings throughout the areas affected by the Thomas Fire.
- Assessor Staff was present at the Local Assistance Center to offer support, answer questions and help residents begin the property tax relief process.
- Created a Thomas Fire specific email address where property owners are able to communicate with Assessor Staff and receive immediate responses.



Thomas Fire Canvass

- Purpose – Identify affected properties and get information to the owners as soon as possible regarding property tax relief
- Assessor Staff began an ambitious canvass of all properties affected by the Thomas Fire starting December 20, 2017
- 25 Appraisers involved in overall canvass efforts
- Canvass concluded January 17, 2018
- Over 3,000 properties were canvassed



Challenges

Residential

- Massive canvass area, safety of staff paramount
- Accumulating market and physical data for site values taking into consideration remediation costs
- Determining the affect to the fair market value on neighboring properties, not directly affected by the disaster
- Impact to the Assessor's Office annual workload for the next 3-5 years
- Additional staff hired to meet the new workload demands

Challenges

Agriculture

- Ventura County Agricultural Commissioner, Henry Gonzales, estimates crop damages totaling \$171,296,703
- Gaining access to properties during canvass – ongoing fire fighting efforts in rural areas, staff safety and environmental conditions
- Many agricultural properties have fuel and pesticide tanks which poses a risk to canvass staff



Challenges

Agriculture

- Ensuring accurate property records – many rural properties have non-assessed improvements, as many parcels have not been inspected by the Assessor for 20-30+ years
- Determining status of structures, orchards and irrigation
 - Air photos still show active fires and smoke
- Impact to the Assessor's Office annual workload for the next 3-5 years



Challenges

Commercial

- Accumulating market data for site values taking into consideration remediation costs to the owner as CalRecycle will not over clean-up costs on Commercial properties
- It may be cost prohibitive to make the lot buildable again (additional grading, caissons, etc)
- Determine if the property owners will be allowed to rebuild the apartment buildings due to new codes and regulations
- Lack of market data for large Commercial buildings – Apartments and hospitals
- Cost to make the new buildings compliant may be too much – ADA regulations, Energy and Water Efficient buildings, etc.

Property Tax Relief

- Calamity Claim – *Application for Reassessment Property Damaged by Misfortune or Calamity*
- Revenue & Taxation Code Section 170
- Ventura County Ordinance 3606 and 4388
- Property damage or destruction to assessable property exceeds \$10,000.
- 12 months to file the claim
- Assessor can process upon discovery without an application

What happens to Prop 13?

Owner Rebuilds

- Owner will maintain their Proposition 13 / Base Year Value for the property as it is restored to its original state
- Each January 1st (Lien Date) after the disaster, the property will have its Prop 13 value restored incrementally based on the percent complete of the rebuild
- Only be reassessed with higher value for any portions of the property that are constructed in addition to the original property

What happens to Prop 13?

Owner Purchases Replacement Property

- Revenue & Taxation Code Section 69 provides relief
- Property must have been substantially damaged or destroyed by a disaster as declared by the Governor
- ‘Substantially damaged’ is defined as damage in excess of 50% of the market value of the property prior to the disaster
- Comparability – replacement property must be similar in size, utility and function
- Property must be transferred to a comparable replacement property, within 5 years (Same County, Form BOE-65-P) or 3 years (Different County, Form BOE-65-PT)
- As of January 2018, 9 participating counties, including Ventura

Intra/Inter County Transfer

Intracounty

- The base year assessed value can be transferred if:
 - The replacement property is acquired or constructed within five (5) years after the date of the disaster
 - The fair market value of a replacement property cannot exceed 120% of the full cash value of the damaged home.

EP-65-P-R04-0611-56000025-1
BOE-65-P (P1) REV. 04 (06-11)

**CLAIM FOR INTRACOUNTY TRANSFER OF
BASE YEAR VALUE TO REPLACEMENT PROPERTY
FOR PROPERTY DAMAGED OR DESTROYED IN A
GOVERNOR-DECLARED DISASTER**



Dan Goodwin, MAI
Assessor Of Ventura County
800 South Victoria Avenue
Ventura, CA 93009-1270
(805) 654-2181
assessor.countyofventura.org

A. REPLACEMENT PROPERTY:

Intra/Inter County Transfer

Intercounty

- The base year assessed value can be transferred if:
 - The replacement property is acquired or constructed within three (3) years after the date of the disaster
 - Limited to those nine (9) counties that have an authorizing ordinance

EF-65-PT-R06-0112-56000025-1
BOE-65-PT (P1) REV. 06 (01-12)

**CLAIM FOR INTERCOUNTY TRANSFER OF
BASE YEAR VALUE TO REPLACEMENT PROPERTY
FROM PRINCIPAL RESIDENCE DAMAGED OR
DESTROYED IN A GOVERNOR-DECLARED
DISASTER**



Dan Goodwin, MAI
Assessor Of Ventura County
800 South Victoria Avenue
Ventura, CA 93009-1270
(805) 654-2181
assessor.countyofventura.org

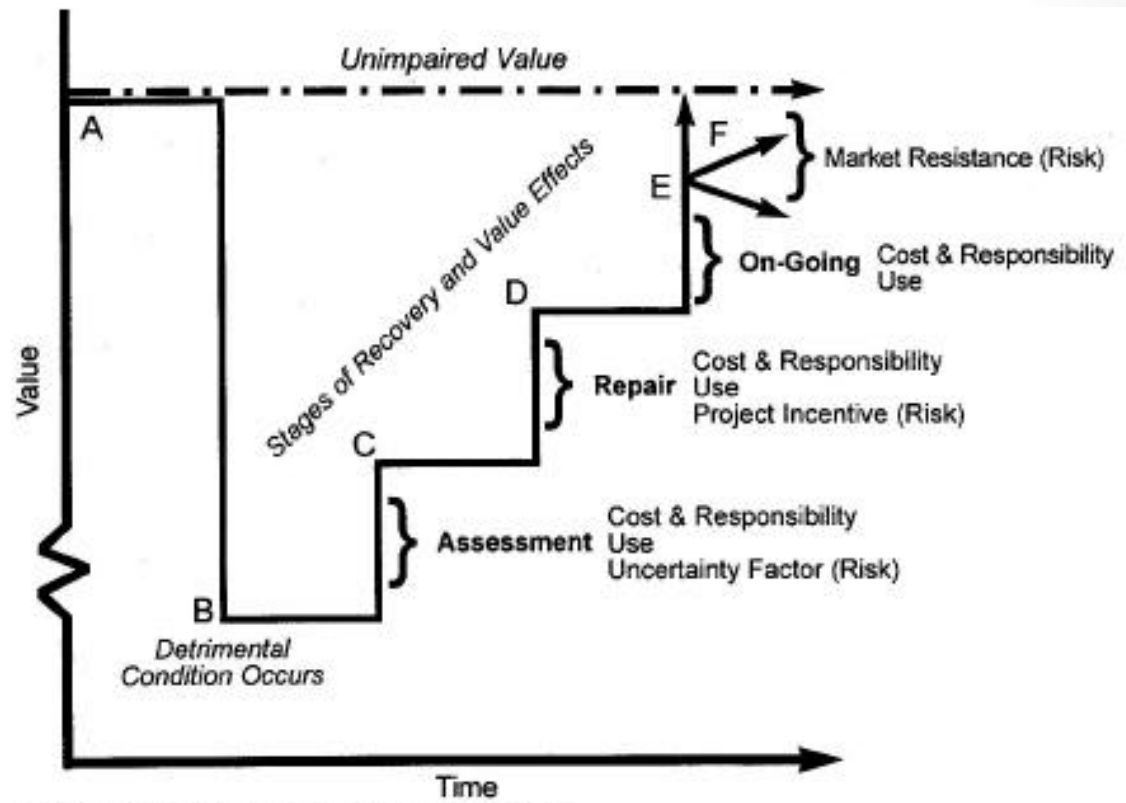
A. REPLACEMENT PROPERTY:
ASSESSOR'S PARCEL NUMBER

Calamity Assessment Process

- Assessor determines new assessments as of the date of the disaster
- Assessor creates Assessment Roll Corrections and delivers the updated assessments to the Auditor-Controller's Office
- Auditor-Controller determines adjusted taxable amounts for all affected properties and delivers the new taxable amounts to the Treasurer-Tax Collector's Office
- Treasurer-Tax Collector issues updated 2017-2018 Tax Bills based on the adjusted values for seven (7) months or 58.3% of the year

Detrimental Condition Model

The *Detrimental Condition Model* illustrates the fundamental issues graphically, from which a wide variety of additional illustrations may be derived. While the *Detrimental Condition Model* includes all possible stages, many detrimental conditions do not include all of the stages.



Appeal Rights

Disagree with the values?

- Right to a formal appeal of the assessment
- Must complete and timely file an *Assessment Appeal Application* within six (6) months of the date of the *Notice of Enrollment of Calamity Reassessment*
- File with the Clerk of the Assessment Appeals Board
 - (805) 654-2251
 - www.ventura.org/cob

Our Mission Statement



The Assessor's goal is to provide honorable public service through efficient administration of property tax assessment law with integrity and professionalism...We promote professional and equitable treatment of property owners, effective teamwork and use of advanced technologies to maximize resources.

The Assessor's Office, along with the Auditor-Controller and Treasurer-Tax Collector, have worked together to respond to this historic fire utilizing workforce management and technology to provide property tax relief to property owners affected by the Thomas Fire as quickly as possible.

It is our honor and great privilege to serve you.