

Have you been affected by the wildfires devastating California?

I am stunned and heartbroken by the level of damage caused by these wildfires as they rage across California. State agencies, non-profit organizations, companies, and constituents throughout California are joining together to provide assistance to the survivors of wildfires ravaging California. We stand ready to help. Here are some helpful tips to assist you or your business to recover from these disasters.

When a disaster strikes, the [Board of Equalization](#) and other taxing agencies offer free tax and feepayer assistance to help you or your business.

The California Department of Tax and Fee Administration offers a number of ways to receive [tax assistance](#) including: tax extension to file returns, relief from penalties and/or interest from some taxes and fees, and replacing copies of records lost to damage. More information on these services can be found online at www.cdtfa.ca.gov/services/#Request-Relief.

The [Franchise Tax Board \(FTB\)](#) offers a disaster loss deduction, where victims can claim a disaster loss in either the year the disaster occurred or in the prior tax year if a disaster is declared by the Governor. Taxpayers claiming the disaster loss should write the name of the disaster in red ink at the top of the tax return to alert FTB to expedite the refund. If taxpayers are e-filing, they should follow the software instructions to enter disaster information. Taxpayers who need copies of lost or damaged state tax returns should complete [FTB Form 3516](#). FTB is also allowing special tax relief for fire survivors. The automatic extension for affected taxpayers to file 2016 California tax returns has been extended to January 31, 2018. Find out more at www.ftb.ca.gov/individuals/disaster.shtml and [FTB Publication 1034](#) for additional information and the most recent list of declared disasters.

The [IRS has also granted disaster relief](#) to individuals and businesses in several counties affected by the wildfires. This relief applies to various tax filing and payment deadlines that occurred starting on October 8, 2017. For more information visit www.irs.gov/newsroom/tax-relief-in-disaster-situations. For information on what you should know before applying for federal individual assistance, visit wildfirerecovery.org/federal-individual-assistance/.

Individuals and/or businesses with taxable property damaged or destroyed by disasters declared as "[state of emergencies](#)" may be eligible for property tax relief. In many cases, the damaged property can be reappraised in its current condition, with some taxes refunded to the property owner. If rebuilt in a like or similar manner, the property will retain its prior value (Proposition 13) for tax purposes.

To qualify for property tax relief, you must file a claim with your County Assessor's office within the time specified. The loss estimate must be at least \$10,000 of current market value to qualify. Owners of eligible property may also apply for deferral of the next property tax installment on the regular secured roll or tax payments on the supplemental roll, without penalties or interest. Claims for property tax relief and applications for deferral of property taxes must be filed with county assessors' offices. You can contact your [County Assessor](#) for assistance. See a list of assessors at www.boe.ca.gov/proptaxes/assessors.htm. For further information on property tax disaster relief, please see the [Frequently Asked Questions](#) or the [Disaster Relief Property Tax Guide](#) on the Board of Equalization's website at www.boe.ca.gov.

For disaster assistance resources, visit the Disaster Assistance Improvement Program online at disasterassistance.gov.

For a list of additional resources; including Department of Motor Vehicle (DMV) assistance, Federal Disaster Unemployment Assistance (DUA), Disaster Distress Helpline, or advice for salvaging damaged family treasures, visit the California Office of Emergency Services at wildfirerecovery.org/resources/. You can find your closest local assistance center at wildfirerecovery.org/local-assistance-centers/. If you'd like to donate or volunteer, visit California Volunteers at www.californiavolunteers.org/index.php/Disaster_Volunteering/current_disasters/.

If you have questions, please call my office at (415) 557-3000 or email me at Fiona.Ma@boe.ca.gov.

In Peace and Friendship,

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