

(916) 445-3076

March 1, 1978

Mr. Jack M. Waterman  
Ventura County Assessor  
800 South Victoria Ave.  
Ventura, CA 93009

Dear Mr. Waterman:

You recently requested our opinion on the applicability of the calamity assessment provisions of the Revenue and Taxation Code to the citrus and avocado industries because of damage caused by wind and rain storms. You state that the damage has been mostly to the growing crop, but in some cases the trees have been harmed. You also enclosed Assessors' Letter 77/7 dated January 25, 1977, and questioned whether this type of damage falls into the category described in the Assessors' Letter.

You may be aware that on March 8, 1977, we amended the January 24 letter somewhat (77/43). I am enclosing a copy of that letter for your information. The substance of the two letters is that growing crops cannot qualify for calamity assessment because they are not taxable. Of course, there can be no relief from an assessment unless the property damaged is taxable. The defoliation may be the requisite physical damage mentioned in our letter to assessors, but unless it is substantial, it doesn't appear that this would fall within the threshold limit of \$5,000 damage for the calamity reassessment. The mere possibility of a lesser crop next year probably does not fall within the definition of physical damage to the property.

If you have any other questions, please do not hesitate to contact this office.

Very truly yours,

Robert D. Milam  
Tax Counsel

RDM:fp  
Enclosure

bc: Mr. Abram F. Goldman      Mr. Jack F. Eisenlauer      Legal Section  
     Mr. Walter R. Senini        Mr. L. Gene Mayer