



FEMA

DISASTER ASSISTANCE POLICY

I. TITLE: **Post-Disaster Property Tax Reassessment**

II. DATE: DEC 12 2007

III. PURPOSE:

To define the ineligibility of costs associated with real property reassessments for reimbursement under the Federal Emergency Management Agency's (FEMA) Public Assistance Program, following an emergency or major disaster declaration.

IV. SCOPE AND AUDIENCE:

This policy is applicable to all major disasters and emergencies declared on or after its publication date. It is intended for FEMA personnel involved in making eligibility determinations under the Public Assistance Program.

V. AUTHORITY:

Sections 403, 406, and 502 of the Robert T. Stafford Disaster Relief and Emergency Assistance Act (Stafford Act), 42 U.S.C. 5121 – 5206, as amended, and Title 44 Code of Federal Regulations (CFR) §206.223.

VI. BACKGROUND:

Following disasters, State and local governments may reassess real property values within their jurisdictions. Some applicants have sought reimbursement of the costs of these activities from FEMA under the Stafford Act. They have asserted that the reassessments were eligible for reimbursement because they were: (1) the result of the disaster; (2) the properties were located in the designated disaster areas; and (3) the reassessments were the legal responsibility of the applicants [44 CFR §206.223(a)].

In addition to meeting these criteria, an eligible item of work must be authorized in the Stafford Act and the remaining provisions of the regulations. Specifically, the reassessment of the property is not authorized under Section 403 or 502 of the Stafford Act in that it is not essential to meeting an immediate threat to life or property resulting from a major disaster or emergency. Such activity also is not connected with permanent restoration of facilities authorized under Section 406 of the Act.



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DAP9525.1

VII. POLICY:

The Stafford Act does not authorize the reimbursement of costs associated with the reassessment of real property. Therefore, the costs associated with the post-disaster reassessment of property values are not eligible for reimbursement.

VIII. RESPONSIBLE OFFICE: Disaster Assistance Directorate (Public Assistance Division).

IX. SUPERSESSION: This policy supersedes RP9525.1 dated November 30, 1998, and all previous guidance on this subject.

X. SIGNIFICANCE DETERMINATION: This policy is neither significant nor economically significant under Executive Order 12866, as amended.

XI. REVIEW DATE: This policy does not automatically expire, but will be reviewed 3 years from the date of publication.

A handwritten signature in blue ink, appearing to read "Carlos J. Castillo".

Carlos J. Castillo
Assistant Administrator
Disaster Assistance Directorate