

**LDIR#025**

**NATURAL**

**DISASTER RELIEF**

**1964**

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Juneau, Alaska



**Federal Disaster Assistance**  
*Handbook*  
**for**  
**Local Government Officials**

Executive Office of the President  
Office of Emergency Planning  
Washington, D.C. 20501

EXECUTIVE OFFICE  
OF THE PRESIDENT



# NATURAL DISASTER MANUAL FOR STATE AND LOCAL APPLICANTS

**OEP**

OFFICE OF  
EMERGENCY  
PLANNING

AUGUST 1963

# INSTRUCTIONS TO APPLICANTS



# NATURAL DISASTER PROGRAM

- I. Eligibility
- II. Project Applications
- III. Advances of Funds
- IV. Preparation of Claims

January 1964

EXECUTIVE OFFICE OF THE PRESIDENT  
OFFICE OF EMERGENCY PLANNING

EXECUTIVE OFFICE OF THE PRESIDENT  
Office of Emergency Planning  
Regional Office 8  
Everett, Washington  
93201

ADDITIONAL GUIDANCE CRITERIA TO CONDITIONS OF ELIGIBILITY

For Assistance Under Public Law 875

References: Chapter VI, "Eligibility," Natural Disaster Manual for State and Local Governments, August 1963; Chapter I, "Eligibility," the Instructions to Applicants, January 1964. (The same system of alphabetical and numbered paragraphs is followed herein as in the above-referenced Natural Disaster manuals. Self-explanatory paragraphs are omitted.)

C. CATEGORIES OF ELIGIBLE WORK

1. Clearance of Debris and Wreckage

a. ...from public property when necessary to the immediate resumption of essential public services. Examples are:

- (1) Water, mud, silt, or any other objectionable material from essential roadways, streets, parking areas, sidewalks, and public buildings.
- (2) Deposition from drainage facilities that are considered essential to primary facilities named in (1) above, provided good judgment determines removal is beyond what would be normal heavy maintenance.

b. ... from public and private property, when public health or safety is endangered. ... Examples of what the required special certifications may identify as a hazard are:

- (1) Mud, silt, and miscellaneous debris washed onto property that is rodent infested and therefore must be removed as an emergency vector control measure.

**INTERNATIONAL ASSOCIATION OF ASSESSING OFFICERS**

**1913 EAST 60TH STREET • CHICAGO 37, ILLINOIS**

April 7, 1964

**AIR MAIL - SPECIAL DELIVERY**

**Mr. S. Robert Dokier, IAAO State Chairman  
Assr., Alaska Local Affairs Agency  
P. O. Box 710  
Juneau, Alaska**

Dear Rob:

I thought I would fill in on the telegram.

As a general rule, and you could say that without exception (Hawaii), there are no provisions in any of the various property tax laws which provide for forgiveness, adjustment or abatement of the property tax where the catastrophe happened after the lien date (assessment date).

Los Angeles County is currently trying to put through legislation which will call for "in lieu" taxes in cases of earthquake, fire, flood, etc. Tax day there is the first Monday in March. The Assessor (Philip Watson) feels and has so testified in preliminary hearings that where a taxpayer suffers a total property loss after the assessment date, his tax liability should be based on only the value of the property up to the time the tax rate is set. In the case of California, this would be July 1. An "in lieu" tax would be imposed.

Mr. Watson will tell you that there should be nothing sacred about tax day which makes it impossible for you to make a change in these instances. As it now stands, however, there are no concessions granted, since to grant them would amount to making gifts of public monies. Los Angeles' County Counsel has so indicated.

Phil Watson would be a good man to talk to on this, and he would welcome your inquiries. I recommend him, since he plans to face this thorny problem head on and I predict he will win over it, since the public interest and sentiment overrides the inflexibility of the law.

Please keep in mind that IAAO, as an organization, does not take a stand either way on this problem. Certainly, there are arguments which would warrant the imposition of the tax, since the public services will be carried on and demanded in even greater amounts and degree.

The Florida law indicates that any change in status of property which occurs after assessment date does not affect taxes due based on the past assessment date. This is the law in a state where wind and hurricane damage is great.