

SUPPLEMENT



Summer 2021 California Wildfires

HELPING HANDBOOK

A Resource for Individuals, Families, and Small Businesses



On September 18, 2021, after the publication of the Summer 2021 California Wildfires Helping Handbook, the federal government added two additional counties to its major disaster declaration, DR-4610 (declared on August 24, 2021). Now, wildfire survivors in Tehama and Trinity counties, as well as in some cases individuals in adjacent counties, may be eligible for federal assistance.

This Supplement contains information specific to the addition of Tehama and Trinity counties to DR-4610. This Supplement is meant to be read in conjunction with the Summer 2021 California Wildfires Helping Handbook, which was published on September 7, 2021, but has not been updated since that time. Importantly, this Supplement is not a comprehensive update to that handbook; it merely provides county-specific reference information for wildfire survivors in Tehama and Trinity counties.

Morrison & Foerster LLP has made the contents of this Supplement available for general information purposes only. Although we hope it will be helpful by providing background material, we do not warrant that it is accurate or complete, particularly since ***circumstances may change after this Supplement is posted on the web or published.*** The Supplement is general in nature and may not apply to particular factual or legal circumstances. In any event, the Supplement does not constitute legal advice and should not be relied on as legal advice. Morrison & Foerster LLP renders legal advice only after compliance with certain procedures and when it is legally and ethically permissible to do so. Readers acting on any information contained in this Supplement are urged to seek tailored advice from their own legal counsel; if a reader cannot afford counsel, referrals to pro bono counsel may be obtained from the organizations listed in the **Lawyer Referral Services & Legal Aid** chapter of the Summer 2021 California Wildfires Helping Handbook and this Supplement.

There is no cost for using or copying these resources. They were compiled to help the people and organizations affected by the wildfires. Reproduction or distribution of these materials for commercial purposes without prior written permission is strictly prohibited. The Summer 2021 California Wildfires Helping Handbook and this Supplement can be viewed online or printed at www.mofo.com/2021-wildfires. If an organization with which you are affiliated would like to request printed copies of these materials, please email firehandbook@mofo.com.

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HOUSING

Refer to pages 1-11 in the Handbook.

REPAIR AND REBUILDING (pages 6-7):

See the following contacts for rebuilding/repair information for the disaster-affected areas:

Tehama County

Tehama County Building and Safety: (530) 527-7002

<https://www.co.tehama.ca.us/government/departments/building-and-safety/>

Trinity County

Trinity County Building Department: (530) 623-1354

<https://www.trinitycounty.org/Building-Department>

PROPERTY TAXES - Assessments (pages 10-11):

Resources

Additional information, including answers to frequently asked questions, may be found on the California State Board of Equalization website at: <https://www.boe.ca.gov/proptaxes/disaster-relief.htm>. Applications for assessment reduction and deferral of taxes, as well as additional information, may be obtained by contacting your County Assessor:

Tehama County (<https://www.co.tehama.ca.us/>)

Assessor: (530) 527-5931, <https://www.co.tehama.ca.us/government/departments/assessor/>

Trinity County (<https://www.trinitycounty.org/>)

Assessor: (530) 623-1257, assessor@trinitycounty.org,

<https://www.trinitycounty.org/assessor>

EMPLOYMENT AND RELATED BENEFITS

Refer to pages 12-20 in the Handbook.

LOSING YOUR JOB (page 16):

I lost my job due to the wildfires. Is unemployment insurance or disaster insurance available?

If you become unemployed due to a disaster or emergency, you may be eligible for unemployment insurance (UI) benefits, which are administered by California's EDD. For more information about filing a claim, see http://www.edd.ca.gov/unemployment/Filing_a_Claim.htm. Also, because certain counties have been federally declared disaster areas (Lassen, Nevada, Placer, Plumas, Tehama, and Trinity counties as of September 21, 2021), you may be eligible to receive Disaster Unemployment Assistance (DUA) benefits if you become unemployed due to the disaster and do not qualify for regular UI benefits (for example, because you are self-employed or you are an agricultural worker who does not meet the UI earnings requirement). Applicants for DUA must be federally authorized to work. To determine whether the federal government has authorized DUA benefits for these wildfires, check the EDD's website, https://edd.ca.gov/about_edd/disaster_related_services.htm.

FINDING WORK (page 19):

I lost my job because of the fires and need help finding a job. Who should I contact?

For information on job search assistance, online job listings, workshops, and other employment and training services, contact your local EDD America's Job Center of California (AJCC) (https://edd.ca.gov/Office_Locator/). All AJCC offices are currently available by appointment only because of COVID-19.

The following is a list of additional resources:

Tehama County

Job Training Center of Tehama County

718 Main St.

Red Bluff, CA 96080

Phone: (530) 529-7000

Email address: info@jobtrainingcenter.org

<http://www.jobtrainingcenter.org/job-seekers/>

Trinity County

Employment Services

51 Industrial Park Way

P.O. Box 1470

Weaverville, CA 96093

Phone: (530) 623-1265

<https://www.trinitycounty.org/HHS-Employment-Services>

INSURANCE

Refer to pages 21-25 in the Handbook.

FEMA

Refer to pages 26-30 in the Handbook.

WHAT IS FEMA? (page 26):

The Federal Emergency Management Agency (FEMA) steps in to manage and coordinate many government assistance programs when the president declares a federal disaster area. As of September 21, 2021, President Biden issued a major disaster declaration for Lassen, Nevada, Placer, Plumas, Tehama, and Trinity counties, as a result of the wildfires that began earlier in the summer. For updated information, see <https://www.fema.gov/disaster/4610>.

ELIGIBILITY & APPLICATION QUESTIONS (page 27):

Am I eligible for assistance from FEMA?

If you experienced a loss in Lassen, Nevada, Placer, Plumas, Tehama, or Trinity counties as a result of the wildfires, you may be eligible for assistance from FEMA. **You should register with FEMA as quickly as possible.** The various programs coordinated by FEMA have different eligibility criteria and you can usually receive assistance under only one program at a time. After you register, FEMA will determine your eligibility for the various programs.

Are there application deadlines I should know about? (page 29):

Yes. As of the date of this publication, the current deadline to register for federal disaster assistance relating to the disasters in Lassen, Nevada, Placer, Plumas, Tehama and Trinity counties is **October 25, 2021**. **To avoid any issues, you should apply as soon as possible.** For updates regarding deadlines, see <https://www.fema.gov/disaster/4610#help-families>.

For information about Disaster Unemployment Assistance, including that separate deadline, see the **Employment** chapter of the handbook.

Where can I find more information about FEMA's programs for disaster victims? (page 30):

If you have questions about FEMA's programs for victims of the disasters, you may contact FEMA at (800) 621-FEMA / (800) 621-3362 (TTY (800) 462-7585). If you have internet access, you can review FEMA's website at www.fema.gov; its page dedicated to the wildfire disasters in Lassen, Nevada, Placer, Plumas, Tehama and Trinity counties, is <https://www.fema.gov/disaster/4610>. The California Governor's Office of Emergency Services' website has helpful information on its Statewide Wildfire Recovery Resources page, <http://wildfirerecovery.org>.

SBA LOAN ASSISTANCE

Refer to pages 31-38 in the Handbook.

1. **Home and Personal Property Loans (HPPL):** As of the publication of this Supplement, the counties designated as presidentially declared disaster areas associated with the Summer 2021 Wildfires for purposes of HPPL loans are Lassen, Nevada, Placer, Plumas, Tehama, and Trinity. Unless extended by the government following publication of this supplement, **the deadline for applying for an HPPL in association with the Summer 2021 Wildfires is currently October 25, 2021.**
<https://disasterloanassistance.sba.gov/ela/sfc/servlet.shepherd/version/download/068t000000U96HbAAJ>
2. **Business Physical Disaster Loans (BDPL):** As of the publication of this Supplement, the counties designated as presidentially declared disaster areas associated with the Summer 2021 Wildfires for purposes of BDPL loans are Lassen, Nevada, Placer, Plumas, Tehama, and Trinity. Unless extended by the government following publication of this supplement, **the deadline for applying for a BDPL in association with the Summer 2021 Wildfires is currently October 25, 2021.**
<https://disasterloanassistance.sba.gov/ela/sfc/servlet.shepherd/version/download/068t000000U96HbAAJ>
3. **Economic Injury Disaster Loans (EIDL):** As of the publication of this Supplement, the counties designated as presidentially declared disaster areas and counties contiguous to a disaster area associated with the Summer 2021 Wildfires for purposes of EIDL loans are Butte, El Dorado, Glenn, Humboldt, Lassen, Mendocino, Modoc, Nevada, Placer, Plumas, Sacramento, Shasta, Sierra, Siskiyou, Sutter, Tehama, Trinity, and Yuba in California; and Washoe in Nevada. Unless extended by the government following publication of this Supplement, **the deadline for applying for an EIDL in association with the Summer 2021 Wildfires is currently May 24, 2022.**
<https://disasterloanassistance.sba.gov/ela/sfc/servlet.shepherd/version/download/068t000000U96HbAAJ>

BUSINESS INTERRUPTION

Refer to pages 39-49 in the Handbook.

Can I get an extension to file returns and pay my business taxes? (page 43):

The California Department of Tax and Fee Administration (CDTFA) has granted an extension of up to three months for affected California businesses to file and pay taxes or fees for the following CDTFA-administered programs: alcoholic beverage tax; California tire fee; cannabis tax; childhood lead poisoning prevention fee; cigarette and tobacco products tax; covered electronic waste recycling fee; diesel fuel tax; emergency telephone users surcharge; energy resources surcharge; fire prevention fee; hazardous waste fees (including hazardous waste activity fee, hazardous waste disposal fee, hazardous waste environmental fee, hazardous waste facility fee, and hazardous waste generator fee); integrated waste management fee; interstate user diesel fuel tax; jet fuel tax; lead acid battery fees; lumber products assessment fee; marine invasive species fee; motor vehicle fuel tax; natural gas surcharge; occupational lead poisoning prevention fee; oil spill response, prevention, and administration fee; prepaid mobile telephony services surcharge; regional railroad accident preparedness and immediate response fee; sales and use tax; timber yield tax; underground storage tank fee; use fuel tax; and water rights fee. See <https://www.cdtfa.ca.gov/services/state-of-emergency-tax-relief.htm> for additional information. For more information on requesting relief from the CDTFA, visit <https://www.cdtfa.ca.gov/services/#Request-Relief> or call CDTFA's Customer Service Center toll-free at (800) 400-7115 (Monday – Friday, 8:00 a.m. – 5:00 p.m.).

The Internal Revenue Service (IRS) has also extended certain federal filing and payment deadlines for taxpayers affected by the California wildfires. For taxpayers affected by the Summer 2021 Wildfires in Lassen, Nevada, Placer, Plumas, Tehama, and Trinity counties, certain deadlines falling on or after July 14, 2021, and before November 15, 2021, are postponed to November 15, 2021. This includes individual and business tax filers that had a valid extension to file their 2020 federal returns due to expire on October 15, 2021.

For additional information on federal tax relief, see <https://www.irs.gov/newsroom/irs-announces-tax-relief-for-victims-of-wildfires-in-california>.

You also may obtain updated information on the availability of extended federal tax filing and payment deadlines by consulting your accountant or other tax advisor, checking the IRS website at www.irs.gov, or calling the IRS at (800) 829-1040 (Monday – Friday, 7:00 a.m. – 7:00 p.m., local time).

PERSONAL FINANCES & TAXES

Refer to pages 50-56 in the Handbook.

Can I apply for tax relief as a result of the fires? (page 54):

In general, federal tax relief from the Internal Revenue Service (IRS) is available only for presidentially declared disasters. Governor-declared disasters are eligible for California state tax relief from the California Franchise Tax Board (FTB), but are not eligible for federal tax relief unless they are also declared to be a disaster by the President.

The President has declared that a disaster exists in Lassen, Nevada, Placer, Plumas, Tehama, and Trinity counties. As a result, if you live in or have a business in one of these counties, you may qualify for federal income tax relief from the IRS. For more information and an up-to-date list of counties where the President has declared a disaster exists, go to <https://www.irs.gov/newsroom/irs-announces-tax-relief-for-victims-of-wildfires-in-california>.

In June, July, and August 2021, the California governor declared disasters in the following counties: Alpine, Butte, El Dorado, Lassen, Nevada, Placer, Plumas, Shasta, Siskiyou, Tehama, and Trinity. As a result, if you reside in or have a business in one of these counties, you may qualify for California state tax relief from the FTB, as discussed in more detail below. For more information and a complete list of all disasters declared by the California governor, go to <https://www.ftb.ca.gov/file/business/deductions/disaster-codes.html> and <https://www.cdtfa.ca.gov/services/state-of-emergency-tax-relief.htm#counties>.

Can I defer filing my tax returns and paying taxes as a result of a disaster?

If you live in Lassen, Nevada, Placer, Plumas, Tehama, or Trinity counties, you may be able to defer filing of your federal and California state income tax returns as a result of a disaster. Additionally, if you reside or have a business in one of those counties, you may be eligible for an extension of time to pay your federal and California state income taxes. If you were affected by the Summer 2021 Wildfires in those counties, and your original filing deadline fell between July 14, 2021, and November 15, 2021, you may be eligible for an extension until November 15, 2021. This applies to you even if you had a valid extension to file your 2020 federal returns, which was due to expire on October 15, 2021. See <https://www.irs.gov/newsroom/irs-announces-tax-relief-for-victims-of-wildfires-in-california> for more details.

You can obtain updated information about federal tax deadlines by consulting your accountant or other tax advisor, checking the IRS website at www.irs.gov, or calling the IRS at (800) 829-1040 (Monday – Friday, 7:00 a.m. – 7:00 p.m., local time).

If you live in a California county with a federal postponement, you generally will be eligible for a California postponement as well. California interest and penalties that normally would apply to late filing and payment generally will not apply. If, however, you live in a county where the governor of California, but not the president, has declared a disaster, you may be eligible for state, but not federal, relief. For more information, go to www.ftb.ca.gov.

**SOCIAL SECURITY, UNEMPLOYMENT, CALFRESH, AND OTHER REGULAR
AND SPECIAL GOVERNMENT PROGRAM BENEFIT PAYMENTS**

Refer to pages 57-61 in the Handbook.

For **FOOD STAMP (CALFRESH) RECIPIENTS** (page 59):

If you live in the counties listed below and are already a SNAP/CalFresh recipient, you can contact the following county social services departments for additional information:

Tehama County

Tehama County Department of Social Services: (530) 527-1911

Website: <https://www.tcdss.org/>

CalFresh: <https://www.tcdss.org/index.php/assistanceprograms/calfresh>

Tehama County Food and Meal Providers: (530) 527-2223

<https://www.tehamatogether.org/food-share/>

Trinity County

Trinity County Health and Human Services: (530) 623-1265

Website: <https://www.trinitycounty.org/HHS-Eligibility>

CalFresh: <https://www.trinitycounty.org/CalFresh>

Trinity County Food Assistance Program: (530) 739-0983

<http://trinitycountyfoodbank.org/food-pantry>

For **CALWORKS RECIPIENTS** (page 61):

- Tehama County: <https://www.tcdss.org/index.php/assistanceprograms/cashaidassistance>
- Trinity County: <https://www.trinitycounty.org/HHS-Employment-Services>

IMMIGRATION

Refer to pages 62-64 in the Handbook.

Where is my local USCIS office? (page 64):

For residents of Tehama and Trinity counties, the nearest USCIS field office is located in Sacramento.

Sacramento Field Office
650 Capital Mall
Sacramento, CA 95814

DOCUMENT & RECORD REPLACEMENT

Refer to pages 65-69 in the Handbook.

For County Assessor and Recorder Offices (page 68):

Tehama County Assessor / Clerk-Recorder

<https://www.co.tehama.ca.us/government/departments/assessor/>

<https://www.co.tehama.ca.us/government/departments/clerk-and-recorder/>

Tehama County Assessor:
444 Oak St., Room B
Red Bluff, CA 96080

Tehama County Clerk and Recorder:
633 Washington St., Room 11
Red Bluff, CA 96080
Email: recorder@co.tehama.ca.us

Assessor: (530) 527-5931, Clerk-Recorder: (559) 675-7724

Trinity County Assessor / Clerk-Recorder

<https://www.trinitycounty.org/assessor>

<https://www.trinitycounty.org/clerk-recorder>

Trinity County Assessor:
11 Court St.
P.O. Box 1255
Weaverville, CA 96093
Email: assessor@trinitycounty.org

Trinity County Clerk-Recorder:
11 Court St.
P.O. Box 1215
Weaverville, CA 96093
Email: recorder@trinitycounty.org

Assessor: (530) 623-1257, Clerk-Recorder: (530) 623-1215

CONSUMER TIPS & FRAUD PREVENTION

Refer to pages 70-73 in the Handbook.

After a disaster, can a seller of products radically increase its prices to make a quick buck? (page 73):

After the government declares a state of emergency, it is illegal for businesses to increase the cost of certain goods by more than 10%, unless they can prove the increase was based on an increase in their suppliers' price or directly attributable to additional costs for labor or materials to provide the services. The prohibition on price gouging applies to: food, emergency and medical supplies, gasoline, repairs, housing (including hotel rooms), transportation, and reconstruction. The prohibition generally extends for 30 days after a declaration of emergency, although for reconstruction services and emergency cleanup services, the ban is extended for 180 days. Please see California Penal Code Section 396 for more information.

At the time of this writing, the President and governor have declared a state of emergency in certain California counties as a result of the disasters. Lassen, Nevada, Placer, Plumas, Tehama, and Trinity counties have been declared state and federal disaster areas. These declarations have activated the prohibition described above against price gouging.

If you suspect price gouging, contact your local district attorney or the California Attorney General's Office at (800) 952-5225, or report it online at <https://oag.ca.gov/report>. You can also refer to the FAQs about price gouging during disasters on the California Attorney General's website at <https://oag.ca.gov/consumers/pricegougingduringdisasters>.

LOSS OF LIFE

Refer to pages 74-78 in the Handbook.

For **PROPERTY TRANSFER; WILLS AND PROBATE** (page 75):

For self-help resources regarding probate court in California, including “Steps to Take if the Case Belongs in Probate Court,” visit <http://www.courts.ca.gov/8865.htm> and websites for the Superior Court in the relevant county:

- Tehama: <https://www.tehama.courts.ca.gov/probate-court>
- Trinity: <https://www.trinity.courts.ca.gov/probate>

HEALTHCARE

Refer to pages 79-81 in the Handbook.

LAWYER REFERRAL SERVICES & LEGAL AID

Refer to pages 81-84 in the Handbook.

For **LEGAL HELPLINE NUMBERS AND REGIONAL REFERRALS** (page 83):

Tehama County	
<p>Legal Services of Northern California 1370 West St. Redding, CA 96001 (800) 822-9687 (toll free) https://lsnc.net/office/redding</p> <p>For legal questions resulting from the wildfires, call (800) 660-3458 or email disasterhelp@lsnc.net.</p>	

Trinity County	
<p>Legal Services of Northern California 123 Third St. Eureka, CA 95501 (800) 972-0002 (toll free) https://lsnc.net/office/eureka</p> <p>For legal questions resulting from the wildfires, call (800) 660-3458 or email disasterhelp@lsnc.net.</p>	

DISASTER HELP CENTERS

Refer to pages 85-86 in the Handbook.

Tehama County

Check the Tehama County website (<https://www.co.tehama.ca.us/>) and the county's Disaster Information website (<https://tehamaso.org/emergency-services/current-disaster-information/>) for the most up-to-date information.

Trinity County

Check the Trinity County website (<https://www.trinitycounty.org/>) and the county's Local Assistance Center website (<https://www.trinitycounty.org/Recovery/LAC>) for the most up-to-date information.

OTHER RESOURCES

Refer to pages 88-90 in the Handbook.

Tehama County: <https://www.co.tehama.ca.us/>

Agricultural Commissioner: (530) 527-4504, <https://www.co.tehama.ca.us/government/departments/agriculture/>
Animal Services: (530) 527-3439, <https://www.co.tehama.ca.us/government/departments/animal-services/>
Assessor: (530) 527-5931, <https://www.co.tehama.ca.us/government/departments/assessor/>
Clerk-Recorder: (530) 527-3350, <https://www.co.tehama.ca.us/government/departments/clerk-and-recorder/>
Code Compliance Services: (866) 901-3212, <https://tehamachildsupport.org/>
Environmental Health: (530) 527-8020, <https://www.co.tehama.ca.us/government/departments/environmental-health/>
Health & Human Services: (530) 527-8491, <https://www.tehamacohealthservices.net/>
Office of Emergency Services: (530) 529-7988, <https://tehamaso.org/emergency-services/>
Planning: (530) 527-2200, <https://www.co.tehama.ca.us/government/departments/planning-department/>
Public Guardian-Administrator: (530) 527-5634, <https://www.co.tehama.ca.us/government/departments/public-guardian-administrator/>
Public Works: (530) 385-1362, <https://tcpw.ca.gov/>
Sherriff's Office: (530) 529-7900, <https://tehamaso.org/>
Social Services: (530) 527-1911, <http://tcdss.org/>
Treasurer / Tax Collector: (530) 527-4535, <https://www.co.tehama.ca.us/government/departments/treasurer-tax-collector/>
2-1-1: <https://211norcal.org/tehama/>
Facebook (Sheriff's Office): <https://www.facebook.com/tehamadsa/>

Trinity County:

Agricultural Department: (530) 623-1356, <https://www.trinitycounty.org/Agriculture-Division-Weights-Measures>
Assessor: (530) 623-1257, <https://www.trinitycounty.org/assessor>
Child Support Services: (866) 901-3212, <https://www.trinitycounty.org/Child-Support>
Clerk-Recorder: (530) 623-1215, <https://www.trinitycounty.org/Clerk-Recorder>
Environmental Health: (530) 623-1459, <https://www.trinitycounty.org/Environmental-Health>
Health & Human Services: (530) 623-1265, <https://www.trinitycounty.org/HHS>
Information Technology: <https://www.trinitycounty.org/Information-Technology>
Office of Emergency Services: (530) 623-1116, <https://www.trinitycounty.org/OES>
Sherriff's Office: (530) 623-2611, <https://www.trinitycounty.org/Sheriff-Department>
Treasurer / Tax Collector: (530) 623-1251, <https://www.trinitycounty.org/Treasurer>
2-1-1: <https://211trinitycounty.org/>
Facebook (OES): <https://www.facebook.com/TrinityCoOES/>
Facebook (Sheriff's Office): <https://www.facebook.com/Trinity-County-Sheriffs-Office-1635934306689276/?form=MY01SV>
Twitter (CAL FIRE Shasta Trinity): <https://twitter.com/CALFIRESHU>



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