



STATE OF CALIFORNIA
Franchise Tax Board

FTB Publication

1034

2021 Disaster Loss How to Claim a State Tax Deduction

Advance Draft
of 12/19/21



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Advance Draft
as of 12/22/21

2021 Disaster Loss: How to Claim a State Tax Deduction

Taxpayers affected by California disasters declared by the President and/or the Governor should write the name of the disaster in black or blue ink at the top of their tax return the year they claim the loss and file the return with the Franchise Tax Board (FTB). If taxpayers are e-filing, they should follow the software instructions to enter disaster information.

General Information

List of Disasters

For a list of the most current California disasters declared by the President and/or the Governor, go to ftb.ca.gov and search for **disaster loss for individuals and businesses**.

For taxable years beginning on or after January 1, 2014, and before January 1, 2024, taxpayers may deduct a disaster loss for any loss sustained in any city, county, or city and county in California that is proclaimed by the Governor to be in a state of emergency. For these Governor-only declared disasters, subsequent state legislation is not required to activate the disaster loss provisions. Any law that suspends, defers, reduces, or otherwise diminishes the deduction of a net operating loss (NOL) shall not apply to a net operating loss attributable to these specified disaster losses. The President's declaration continues to activate the disaster loss provisions. For a complete list of all disasters declared by the President and/or the Governor, see the "Recent Disaster Loss Relief" chart on page 7 through page 10.

This publication is designed to help you with financial recovery and explains how you can claim your financial loss as a deduction on your California tax return.

For additional information specific to your disaster see page 7 through page 10 of this publication or form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts and form FTB 3805Q, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Corporations.

Casualty and Disaster Losses

California law generally follows federal law regarding the treatment of losses incurred as a result of a casualty or a disaster. To qualify as a disaster loss for federal purposes, the President of the United States must declare the area in which the disaster occurred as a disaster area, eligible for federal assistance under the Robert T. Stafford Disaster Relief and Emergency Assistance Act. This includes a major disaster or emergency declaration under the Act. A pronouncement by the Governor of California declaring an area as a disaster or emergency area is not enough to qualify as a disaster loss for federal purposes.

A casualty loss occurs when your property is lost or damaged due to an earthquake, fire, flood, or similar event that is sudden, unexpected, or unusual. You usually qualify for a casualty loss deduction for tax purposes when insurance or other reimbursements do not repay you for damage to your property.

For California purposes, your casualty loss becomes a disaster loss when both of the following occur:

- You sustain the loss in an area the President of the United States or the Governor of California declares a state of emergency.
- You sustain the loss because of the declared disaster.

Special tax rules apply to disaster losses. You can claim a disaster loss in the taxable year the disaster occurred or in the taxable year immediately before the disaster occurred. The advantage of claiming a disaster loss in the prior year is that the loss will generally reduce the prior year tax liability generating a refund that the FTB can quickly issue.

Claiming a Disaster Loss on an Amended Tax Return

You can claim a disaster loss either on an amended tax return filed for the preceding year or on the tax return filed for the year of the loss. If you have already filed your tax return for the preceding year, you can claim a disaster loss against that year's income by filing amended tax return.

Schedule X, California Explanation of Amended Return Changes

For taxable years beginning on or after January 1, 2017, the Schedule X has replaced the Form 540X, Amended Individual Income Tax Return. For additional information, see Instructions for Filing Amended Returns in the personal income tax booklets.

The due date for filing an amended individual tax return is April 15 following the year of the loss, unless extended. For example, you sustained a disaster loss in August 2021. You can claim the loss on your 2021 tax return when you file it by April 18, 2022, or claim the loss immediately on your 2020 tax return. If you already filed your 2020 tax return, complete a Schedule X. You must make the election to claim the loss on your 2020 tax return by April 18, 2022, the original due date for the 2021 tax return or by the extended due date. For more information, see page 5, When to Claim Your Disaster Loss.

Due to the federal Emancipation Day holiday observed on April 15, 2022, tax returns filed and payments mailed or submitted on April 18, 2022, will be considered timely.

Disaster Loss Carryover Rules

For disasters that occurred in taxable years 2004 through 2011, you are allowed to carryover 100% of the excess loss for up to 15 years. Exception: Certain disasters that were Presidentially declared with no subsequent California legislation can be carried over for 20 years.

See the "Recent Disaster Loss Relief" table on page 7 through page 10 for a list of the disasters that qualify for the 20 years disaster loss carryover.

If you have both disaster loss carryovers and net operating loss carryovers, you must use them in the order you incurred them. There is no requirement to deduct NOL carryovers, before disaster loss carryovers.

Taxpayers should complete form FTB 3805V or form FTB 3805Q for the year of loss to compute the carryover.

Net Operating Loss General Rule

Any NOL attributable to the disaster loss can be carried forward up to 20 years. For more information, get form FTB 3805V or form FTB 3805Q.

How to Calculate a Disaster Loss

Compute your tax loss on your federal tax return and transfer that loss amount to your California tax return. In some cases, you may need to make adjustments between state and federal tax laws on your California tax return. For more information, get FTB Pub. 1001, Supplemental Guidelines to California Adjustments.

Individuals

Calculate your disaster loss by reporting California amounts on federal Form 4684, Casualties and Thefts, Section A - Personal Use Property, and submitting this form with your California tax return. If you are claiming a disaster loss on a prior year return, then see the note below for additional instructions.

Determine your personal loss by using the smaller of the decrease in the fair market value of your property due to the casualty or the adjusted basis of the property. Fair market value means the amount at which property would change hands between a willing buyer and seller. Adjusted basis generally means what you paid for the property plus the cost of any improvements, less deductions such as depreciation. To determine your allowable loss, deduct insurance proceeds or other reimbursement you received or expect to receive. Next, subtract \$100 and then 10% of your federal adjusted gross income. Claim the remaining amount as your casualty or disaster loss.

Businesses

Calculate your disaster loss by reporting California amounts on federal Form 4684, Casualties and Thefts, Section B – Business and Income-Producing Property. If the business is claiming a disaster loss on a prior year return, then see the note below for additional instructions.

Determine your business loss by using the smaller of the decrease in the fair market value of your property due to the casualty or the adjusted basis of the property. To determine the allowable loss, deduct insurance or other reimbursement you received or expect to receive.

Note:

If you or a business are making an election under IRC Section 165(i) to claim a loss on the preceding year, then complete the federal Form 4684, Section D - Election To Deduct Federally Declared Disaster Loss in Preceding Tax Year, in addition to Section A or Section B.

Federal Postponement Periods

California automatically follows federal postponement periods as announced by the Internal Revenue Service (IRS). The IRS may postpone for up to one

year certain tax deadlines for taxpayers affected by a Presidentially declared disaster. Tax deadlines subject to postponement include those for filing tax returns, paying income taxes, and making contributions to a traditional Individual Retirement Arrangement (IRA) or Roth IRA. The IRS and the FTB may cancel the interest and penalties on underpaid income tax for the length of any postponement deadlines.

If the IRS postpones a tax deadline, the following taxpayers are eligible for the postponement:

- Any individual whose main home is located in a covered disaster area.
- Any business whose principal place of business is located in a covered disaster area.
- Any relief worker affiliated with a recognized government or philanthropic organization and who is assisting in a covered disaster area.
- Any individual or business whose records are needed to meet a postponed deadline, provided those records are maintained in a covered disaster area. **Note:** The main home or principal place of business does not have to be located in the disaster area.
- Any estate or trust that has tax records needed to meet a postponed tax deadline, provided those records are maintained in a covered disaster area.
- The spouse on a joint tax return with a taxpayer who is eligible for postponements.
- Any other person determined by the IRS to be affected by a Presidentially-declared disaster.

Disasters Outside of California

If you meet the qualifications to claim a disaster loss anywhere within the United States and have a California tax-filing requirement (resident or nonresident), the same disaster rules and postponement periods automatically apply to you. Be sure you indicate on your tax return the name and date (in black or blue ink at the top of your tax return) of which disaster you are claiming a loss. If taxpayers are e-filing, they should follow the software instructions to enter disaster information.

Documentation You Must Attach to Your California Tax Return

To report your losses, you may need the following California forms:

- Schedule D-1, Sales of Business Property.
- Form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Individuals, Estates, and Trusts.
- Form FTB 3805Q, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Corporations.

You must also include these federal forms in your disaster loss documentation:

- A federal Form 4684, Casualties and Thefts (use California amounts).
- A copy of your federal Form 1040, U.S. Individual Income Tax Return, or 1040-SR, U.S. Tax Return for Seniors, or 1040X, Amended U.S. Individual Income Tax Return.
- A copy of your federal Form 1120, U.S. Corporation Income Tax Return, or 1120X, Amended U.S. Corporation Income Tax Return.
- Any supporting federal schedules that verify your deduction.

If you are claiming a disaster loss on the **current year** return, you must attach a clearly written statement to your loss documentation that indicates:

- The date of the disaster.
- The location of the disaster (city, county, and state).

If you are claiming a disaster loss on the **prior year** return, see the note under How to Calculate a Disaster Loss on page 4.

It is a good idea to take and keep photos of the damaged property to document the loss.

For filing deadline dates specific to your disaster, refer to the table on this page under When to Claim Your Disaster Loss.

When to Claim Your Disaster Loss

The deadlines for electing a prior year deduction versus claiming your loss on the current year are:

Individual Tax Returns:

Year of Loss	Prior Year Tax Return	Current Year Tax Return
	2019	2020
2020	Claim on original or amended 2019 tax return by April 15, 2021	Claim on the 2020 tax return.
	2020	2021
2021	Claim on original or amended 2021 tax return by April 18, 2022.	Claim on the 2021 tax return.
	2021	2022
2022	Claim on original or amended 2021 tax return by April 18, 2023.	Claim on the 2022 tax return.

Corporation Tax Returns:

Year of Loss	Prior Year Tax Return	Current Year Tax Return
	2019	2020
2020	Claim on original or amended 2019 tax return by the current year's original due date.	Claim on the 2020 tax return.
	2020	2021
2021	Claim on original or amended 2020 tax return by the current year's original due date.	Claim on the 2021 tax return.
	2021	2022
2022	Claim on original or amended 2021 tax return by the current year's original due date.	Claim on the 2022 tax return.

How to Replace California Tax Returns Lost or Damaged in a Disaster

If your tax returns are lost or damaged in a disaster, we can replace your California tax returns at no cost. Complete form FTB 3516, Request for Copy of Tax Return. Print the name of the disaster at the top of the form, and we will send you copies of your most recently filed tax return.

You can also request a copy of your lost or damaged tax return by writing us a letter that includes all of the following:

- Your name
- Your address
- Your social security number (for personal income tax returns)
- Your California corporation number, California Secretary of State file number, or federal employer identification number (for business entity tax returns)
- The tax year requested
- Your signature

Please send your request to the address listed below.

DATA STORAGE
FRANCHISE TAX BOARD
PO BOX 1570
RANCHO CORDOVA CA
95741-1570

Where to Get Forms to Claim Your Loss

You can download and print California tax forms and publications at ftb.ca.gov/forms. You can also order forms by calling 800.338.0505.

To order personal income tax forms, select the personal income tax forms option and any of the following form codes when prompted:

- **900** – California Resident Income Tax Booklet (includes Form 540)
- **914** – California Nonresident or Part-Year Resident Income Tax Booklet (includes Form 540NR)
- **908** – Schedule X, California Explanation of Amended Return Changes
- **909** – Schedule D-1, Sales of Business Property
- **926** – Form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations - Individuals, Estates, and Trusts
- **937** – Form FTB 3516, Request for Copy of Personal Income or Fiduciary Tax Return

To order business entity tax forms, select business entities tax forms option, and any of the following form codes when prompted:

- **816** – California S Corporation Tax Booklet (includes Form 100S)
- **817** – California Corporation Tax Booklet (includes Form 100)
- **816 and 817** – Form FTB 3805Q, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations – Corporations
- **937** – Form FTB 3516, Request for Copy of Corporation, Exempt Organization, Partnership, or Limited Liability Company Tax Return

Form 100X, Amended Corporation Franchise or Income Tax Return, is available at ftb.ca.gov/forms.

Refunds

Our commitment is to quickly issue refunds to disaster victims.

Taxpayers may e-file their original and amended tax returns. If you electronically file your disaster loss tax return, follow your tax software's instructions to enter the disaster information.

You can also file paper tax returns. To help us process your refund quickly, use black or blue ink to print the name of the disaster at the top of Side 1 of your California tax return (for example: DISASTER – River Complex, French, Washington, Windy, KNP Complex, & Hopkins Fires 2021).

We give these disaster tax returns top priority and will process them as quickly as possible. Go to ftb.ca.gov and click on Where is My Refund to check your refund status.

Franchise Tax Board Privacy Notice on Collection

Our privacy notice can be found in annual tax booklets or online. Go to ftb.ca.gov/privacy to learn about our privacy policy statement, or go to ftb.ca.gov/forms and

search for **1131** to locate FTB 1131 EN-SP, Franchise Tax Board Privacy Notice on Collection. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

Information and Assistance on Claiming a California Disaster Loss

Internet and Telephone Assistance

Telephone assistance is available year-round from 7 a.m. until 5 p.m. Monday through Friday, except holidays. Hours are subject to change.

Website: ftb.ca.gov
Telephone: 800.852.5711 from within the United States
916.845.6500 from outside the United States

California Relay Service: 711 or 800.735.2929 for persons with hearing or speaking limitations.

Asistencia Por Internet y Teléfono

Asistencia telefónica está disponible durante todo el año desde las 7 a.m. hasta las 5 p.m. de lunes a viernes, excepto días feriados. Las horas están sujetas a cambios.

Sitio web: ftb.ca.gov
Teléfono: 800.852.5711 dentro de los Estados Unidos
916.845.6500 fuera de los Estados Unidos

Servicio de Retransmisión de California: 711 o 800.735.2929 para personas con limitaciones auditivas o del habla.

Federal Forms and Information

Common casualty or disaster forms and publications:

- Form 4684, Casualties and Thefts
- Publication 547, Casualties, Disasters, and Thefts
- Publication 584, Casualty, Disaster, and Theft Loss Workbook (Personal-Use Property)
- Publication 584-B, Business Casualty, Disaster, and Theft Loss Workbook

To get forms and other tax information from the IRS, go to irs.gov. You can also call the IRS at **800.829.1040**.

To get federal forms by mail, call **800.TAX.FORM (800.829.3676)**.

Federal Emergency Management Agency (FEMA)

Call FEMA at **800.462.9029** to get a list of Disaster Recovery Centers in your area. You can access their website at fema.gov.

Recent Disaster Loss Relief

For a list of the most current California disasters declared by the President and/or the Governor, go to ftb.ca.gov and search for **disaster loss for individuals and businesses**.

Disaster Code	Incident Period	Disaster	County	Governor Declared (State Loss Throwback Election) ¹	President Declared (Federal Loss Throwback Election)	100% Disaster Loss Carryover Period
126	July 2021, August 2021, & September 2021	River Complex, French, Washington, Windy, KNP Complex, & Hopkins Fires	Kern, Mendocino, Siskiyou, Trinity, Tulare, Tuolumne	Yes	No	20 years
125	September 2021	Fawn Fire	Shasta	Yes	No	20 years
124	August 2021	Cache Fire	Lake	Yes	No	20 years
123	August 2021	Caldor Fire	Declared by President & Governor: Placer	Yes	Yes	20 years
			Declared by Governor only: Alpine, Amador, El Dorado	Yes	No	20 years
122	July 2021 & August 2021	Dixie, McFarland, & Monument Fires	Declared by President & Governor: Tehama, Trinity	Yes	Yes	20 years
			Declared by Governor only: Shasta	Yes	No	20 years
121	August 2021	Antelope & River Fires	Declared by President & Governor: Nevada, Placer	Yes	Yes	20 years
			Declared by Governor only: Siskiyou	Yes	No	20 years
120	July 2021	Dixie, Fly, & Tamarack Fires	Declared by President & Governor: Lassen, Plumas	Yes	Yes	20 years
			Declared by Governor only: Alpine, Butte	Yes	No	20 years
119	June 2021 & July 2021	Lava & Beckwourth Complex Fires	Lassen, Plumas, Siskiyou	Yes	No	20 years
118	January 2021	Extreme Winds	Madera, Mariposa	Yes	No	20 years
117	January 2021	Atmospheric River Storm System	Monterey, San Luis Obispo	Yes	No	20 years
116	September 2020	CA Wildfires	Fresno, Los Angeles, Madera, Mendocino, Napa, San Bernardino, San Diego, Shasta, Siskiyou, Sonoma	Refer to Code 115	Yes	20 years
115	August 2020 & September 2020	Fires & Extreme Weather Conditions	Declared by President & Governor: Butte, Lake, Lassen, Mendocino, Monterey, Napa, San Mateo, Santa Clara, Santa Cruz, Solano, Sonoma, Stanislaus, Trinity, Tulare, Yolo	Yes	Yes	20 years
			Declared by Governor only: All other California counties not listed above	Yes	No	20 years
114	October 2019	Extreme Wind & Fire Weather Conditions	All CA counties	Yes	No	20 years
113	October 2019	Kincadee & Tick Fires	Los Angeles, Sonoma	Yes	No	20 years
112	October 2019	Eagle, Reche, Saddleridge, Sandalwood, & Wolf Fires	Los Angeles, Riverside	Yes	No	20 years

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Disaster Code	Incident Period	Disaster	County	Governor Declared (State Loss Throwback Election) ¹	President Declared (Federal Loss Throwback Election)	100% Disaster Loss Carryover Period
111	July 2019	Earthquake	Kern, San Bernardino	Yes	No	20 years
110	February 2019	Atmospheric River Storm System	Amador, Glenn, Lake, Mendocino, and Sonoma	Yes	No	20 years
109	January 2019 & February 2019	Atmospheric River Storm System	Calaveras, El Dorado, Humboldt, Los Angeles, Marin, Mendocino, Modoc, Mono, Monterey, Orange, Riverside, San Bernardino, San Diego, San Mateo, Santa Barbara, Santa Clara, Shasta, Tehama, Trinity, Ventura, Yolo	Yes	No	20 years
108	November 2018	Hill & Woolsey Fires	Los Angeles, Ventura	Yes	Yes	20 years
107	November 2018	Camp Fire	Butte	Yes	Yes	20 years
106	August 2018	Holy Fire	Orange, Riverside	Yes	No	20 years
105	July 2018	Ranch, River & Steele Fires	Lake ² , Mendocino, Napa	Yes	No ²	20 years
104	July 2018	Ferguson Fire	Mariposa	Yes	No	20 years
103	July 2018	Carr Fire	Shasta	Yes	Yes	20 years
102	July 2018	Cranston Fire	Riverside	Yes	No	20 years
101	July 2018	Monsoonal Rainstorm	San Bernardino	Yes	No	20 years
100	July 2018	Holiday Fire	Santa Barbara	Yes	No	20 years
99	July 2018	West Fire	San Diego	Yes	No	20 years
98	July 2018	Klamathon Fire	Siskiyou	Yes	No	20 years
97	June 2018	Pawnee Fire	Lake	Yes	No	20 years
96	March 2018	March Winter Storms	Amador, Fresno, Kern, Mariposa, Merced, Stanislaus, Tulare, Tuolumne	Yes	No	20 years
95	January 2018	Southern California Mudslides	Ventura, Santa Barbara	Yes	Yes	20 years
94	December 2017	Lilac Fire	San Diego	Yes	Yes	20 years
93	December 2017	Creek & Rye Fires	Los Angeles	Yes	Yes	20 years
92	December 2017	Thomas Fire	Ventura, Santa Barbara	Yes	Yes	20 years
91	October 2017	Severe Winter Storms & Snowmelt	Inyo, Mono	Yes	No	20 Years
90	October 2017	Solano County Atlas Fire	Solano	Yes	Yes	20 years
89	October 2017	Cherokee, LaPorte, Sulphur, Potter, Cascade, Lobo & Canyon Fires	Butte, Lake, Mendocino, Nevada, Orange	Yes	No	20 years
88	October 2017	Tubbs, Atlas & multiple other fires	Napa, Sonoma, Yuba	Yes	No	20 years

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Disaster Code	Incident Period	Disaster	County	Governor Declared (State Loss Throwback Election) ¹	President Declared (Federal Loss Throwback Election)	100% Disaster Loss Carryover Period
87	August 2017 & September 2017	Railroad, Pier, Mission, & Peak Fires	Madera, Mariposa, Tulare	Yes	No	20 years
86	September 2017	La Tuna Fire	Los Angeles	Yes	No	20 years
85	August 2017	Ponderosa Fire	Butte	Yes	No	20 years
84	August 2017	Helena Fire	Trinity	Yes	No	20 years
83	December 2016	Siskiyou County Rainstorm (Declared August 2017)	Siskiyou	Yes	No	20 years
82	July 2017	San Bernardino County Rainstorm	San Bernardino	Yes	No	20 years
81	July 2017	Modoc County Fires	Modoc	Yes	No	20 years
80	July 2017	Detwiler Fire	Mariposa	Yes	No	20 years
79	July 2017	Alamo & Whittier Fires	Santa Barbara	Yes	No	20 years
78	July 2017	Wall Fire	Butte	Yes	No	20 years
77.1	February 2017	February Winter Storms	Declared by President & Governor: Alameda, Amador, Butte, Calaveras, El Dorado, Humboldt, Lake, Lassen, Marin, Mendocino, Merced, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Luis Obispo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Sonoma, Sutter, Trinity, Tuolumne, Yolo, Yuba	Yes	Yes	20 years
			Governor only: Alpine, Colusa, Del Norte, Fresno, Glenn, Kern, Kings, Los Angeles, Mariposa, Modoc, San Bernardino, San Diego, San Joaquin, San Mateo, Santa Barbara, Stanislaus, Tehama, Ventura	Yes	No	20 years

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Disaster Code	Incident Period	Disaster	County	Governor Declared (State Loss Throwback Election) ¹	President Declared (Federal Loss Throwback Election)	100% Disaster Loss Carryover Period
77	January 2017	January Winter Storms	Declared by President & Governor: Alameda, Butte, Calaveras, Contra Costa, El Dorado, Humboldt, Inyo, Lake, Lassen, Marin, Mendocino, Merced, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Luis Obispo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Trinity, Tuolumne, Yolo, Yuba	Yes	Yes	20 years
			Governor only: Alpine, Fresno, Kern, Kings, Los Angeles, Madera, Modoc, Orange, Riverside, San Bernardino, San Diego, San Francisco, San Mateo, Santa Barbara, Stanislaus, Tehama, Tulare, Ventura	Yes	No	20 years
76	December 2016	December Winter Storms	Del Norte, Humboldt, Mendocino, Shasta, Santa Cruz, Trinity	Yes	No	20 years
75	August 2016	Blue Cut Fire	San Bernardino	Yes	No	20 years
74	August 2016	Clayton Fire	Lake	Yes	No	20 years
73	August 2016	Chimney Fire	San Luis Obispo	Yes	No	20 years
72	July 2016	Soberanes Fire	Monterey	Yes	No	20 years
71	July 2016	Sand Fire	Los Angeles	Yes	No	20 years
70	June 2016	Erskine Fire	Kern	Yes	No	20 years

¹ For taxable years beginning on or after January 1, 2014 and before January 1, 2024, the state throwback election may be made on or before the later of:

- The due date of the tax return, including extensions for the taxable year in which the disaster actually occurred.
- The due date of the tax return, including extensions for the taxable year immediately preceding the tax year of occurrence.

Note - For taxable years on or before January 1, 2014, if California legislature passed legislation that extends the election date by listing the disaster in R&TC, the state throwback election could be made.

² The President declared a major disaster for Lake County.