MARIPOSA COUNTY ORDINANCE NO. 434

The Board of Supervisors of the County of Mariposa do hereby ordain as follows:

SECTION 1:
The purpose of this ordinance is to establish procedure by which the county assessor is to reassess property which has sustained damage or destruction by misfortune or calamity in excess of Five Thousand Dollars, ($5,000). (Stats. 1976, Chapter 1201.)

SECTION 2:
Application for reassessment shall be made to the county assessor no later than sixty (60) days after the property was damaged or destroyed. Said application shall show the condition and value of the property immediately before and after the damage or destruction, which damage or destruction must be shown to be in excess of five thousand dollars ($5,000). The application shall be executed under penalty of perjury, or if executed outside of the State of California, verified by affidavit. If no such application is made and the assessor determines that a property has suffered damage or destruction caused by misfortune or calamity, which may lawfully qualify the property owner for relief, the assessor shall provide the last known owner of the property with an application for reassessment. The property owner shall file the completed

-1-
application within thirty (30) days of notification by
the assessor.

SECTION 3:
Upon receipt of a proper application, the assessor shall
verify the amounts claimed on the application in the
before and after condition. The assessor shall then
compute a percentage relationship of loss and reduce the
current assessed value by that percentage. If the amount
of damage or destruction, as verified by the assessor is
not at least five thousand dollars ($5,000), no adjustment
shall be made.

SECTION 4:
The county assessor shall notify the applicant in writing
of the amount of the proposed reassessment. The notice
shall state that the applicant may appeal the proposed
reassessment to the local board of equalization within
fourteen (14) days of the date of the mailing of the
notice.

SECTION 5:
The effective date of this ordinance shall be January 2,
1977.

PASSED AND ADOPTED this 30 day of November, 1976, by the following vote:

///
AYES: Dalton, Long, Moffitt, Richardson
NOES: None
ABSENT: Clark
NOT VOTING: None

WILLIAM H. MOFFITT, Chairman
Board of Supervisors

ATTEST:

ELLEN BRONSON, County Clerk and
Ex-Officio Clerk of the Board