

**AN AMENDMENT TO
THE MISFORTUNE AND CALAMITY ORDINANCE
RELATIVE TO PROPERTY REASSESSMENT**

WHEREAS, the procedures outlined in Revenue and Taxation Code, which the Assessor uses to reassess property that has sustained damage or destruction in the event of a calamity, have been amended, and

WHEREAS, Chapter 3.24 of the Mariposa County Code entitled "Property Reassessment after Calamities" has not been revised to correspond with the amendment to the Revenue and Taxation Code, and

WHEREAS, the Assessor is limited to the terms of the current procedures contained in Chapter 3.24 and does not have the authority to revalue property under the amended procedures in the Revenue and Taxation Code, and

WHEREAS, it is the Board of Supervisors desire to ensure that the taxpayers are provided the full reassessment benefits;

NOW, THEREFORE, THE BOARD OF SUPERVISORS of Mariposa County, a political subdivision of the State of California, does ordain as follows:

SECTION I: Section 3.24.010 entitled "Purpose of chapter" of Chapter 3.24 entitled "Property Reassessment After Calamities" of the Mariposa County Code shall be amended to read as follows:

"The purpose of this chapter is to establish procedure by which the county assessor is to reassess property which has sustained damage or destruction in excess of five thousand dollars (\$5,000) by acts as described in California Revenue and Taxation Code section 170(a) 1, 2, and 3, as amended from time to time."

SECTION II: Section 3.24.020 entitled "Application for reassessment" shall be amended to read as follows:

...."The property owner shall file the completed application within thirty (30) days of notification by the assessor, but in no case more than six (6) months after the occurrence of the damage. Upon receipt of a properly completed, timely filed application, the property shall be reassessed in the same manner as required in section 3.24.030 below."

SECTION III: Section 3.24.030 entitled "Verification of amounts claimed" shall be re-titled to read "Verification of reassessment, notification" and that section shall be amended to read in its entirety as follows:

"Upon receiving a proper application, the assessor shall appraise the property and determine separately the full cash value of land, improvements, and personalty immediately before and after the damage or destruction. (If no application is made and the assessor determines that within the preceding six (6) months a property has suffered damage caused by misfortune or

calamity that may qualify the property owner for relief under an ordinance adopted under this section, the assessor may, with the approval of the board of supervisors, reassess the property as provided below and notify the last known owner of the property of reassessment.) If the sum of the full cash values of the land, improvements and personalty before the damage or destruction exceeds the sum of the values after the damage by five thousand dollars (\$5,000) or more, the assessor shall also separately determine the percentage reductions in value of land, improvements and personalty due to the damage or destruction. The assessor shall reduce the values appearing on the assessment roll by the percentages of damage or destruction computed pursuant to this section, and the taxes due on the property shall be adjusted as provided below. However, the amount of the reduction shall not exceed the actual loss.

The 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 board of equalization within fourteen (14) days of the date of mailing the notice. If an appeal is requested within the 14-day period, the board shall hear and decide the matter as if the proposed reassessment had been entered on the roll as an assessment made outside the regular assessment period. The decision of the board regarding the damaged value of the property shall be final, provided that a decision of the board of equalization regarding any reassessment made pursuant to this section shall create no presumption as regards the value of the affected property subsequent to the date of the damage.

Those reassessed values resulting from reductions in full cash value of amounts, as determined above, shall be forwarded to the auditor by the assessor or the clerk of the equalization board, as the case may be. The auditor shall enter the reassessed values on the roll. After being entered on the roll, those reassessed values shall not be subject to review, except by a court of competent jurisdiction.

The tax rate fixed for property on the roll on which the property so reassessed appeared at the time of the misfortune or calamity, shall be applied to the amount of the reassessment as determined in accordance with this section and the assessee shall be liable for: (1) a prorated portion of the taxes that would have been due on the property for the current fiscal year had the misfortune or calamity not occurred, to be determined on the basis of the number of months in the current fiscal year prior to the misfortune or calamity; plus, (2) a proration of the tax due on the property as reassessed in its damaged or destroyed condition, to be determined on the basis of the number of months in the fiscal year after the damage or destruction, including the month in which the damage was incurred. If the damage or destruction occurred after January 1 and before the beginning of the next fiscal year, the reassessment shall be utilized to determine the tax liability for the next fiscal year. However, if the property is fully restored during the next fiscal year, taxes due for that year shall be prorated based on the number of months in the year before and after the completion of restoration."

SECTION IV: Section 3.24.040 entitled "Notification to applicant of proposed reassessment" shall be rescinded in its entirety. A new section 3.24.040 shall be added and entitled "Refunds" and shall read in its entirety as follows:

"Any tax paid in excess of the total tax due shall be refunded to the taxpayer pursuant to Chapter 5 (commencing with section 5096) of Part 9 of the Revenue and Taxation Code, as an erroneously collected tax or by order of the board of supervisors without the necessity of a claim being filed pursuant to Chapter 5."

SECTION V: A new section 3.24.050 shall be added and entitled "Reconstruction, restoration, repair" and shall read in its entirety as follows:

"The assessed value of the property in its damaged condition, as determined herein, compounded annually by the inflation factor specified in subdivision (a) of section 51 of the Revenue and Taxation Code, shall be the taxable value of the property until it is restored, repaired, reconstructed or other provisions of the law require the establishment of a new base year value.

If partial reconstruction, restoration, or repair has occurred on any subsequent lien date, the taxable value shall be increased by an amount determined by multiplying the difference between its factored base year value immediately before the calamity and its assessed value in its damaged condition by the percentage of the repair, reconstruction, or restoration completed on that lien date.

When the property is fully repaired, restored, or reconstructed, the assessor shall make an additional assessment or assessments in accordance with subparagraph (a) or (b) upon completion of the repair, restoration, or reconstruction:

(a) If the completion of the repair, restoration, or reconstruction occurs on or after January 1, but on or before May 31, then there shall be two (2) additional assessments. The first additional assessment shall be the difference between the new taxable value as of the date of completion and the taxable value on the current roll. The second additional assessment shall be the difference between the new taxable value as of the date of completion and the taxable value to be enrolled on the roll being prepared.

(b) If the completion of the repair, restoration, or reconstruction occurs on or after June 1, but before the succeeding January 1, then the additional assessment shall be the difference between the new taxable value as the date of completion and the taxable value on the current roll.

On the lien date following completion of the repair, restoration, or reconstruction, the assessor shall enroll the new taxable value of the property as of that lien date."

SECTION VI: A new section 3.24.060 shall be added and entitled "New taxable value" and shall read in its entirety as follows:

"For purposes of this subdivision, 'new taxable value' shall mean the lesser of the property's (a) full cash value, or (b) factored base year value or its factored base year value as adjusted pursuant to subdivision (c) of section 70 of the Revenue and Taxation Code.

The assessor may apply Chapter 3.5 (commencing with section 75 of the Revenue and Taxation Code) of Part 0.5 in implementing this section, to the extent that chapter is consistent with this section."

SECTION VII: This Ordinance shall become effective thirty (30) days after final passage pursuant to Government Code § 25123.

PASSED AND ADOPTED by the Board of Supervisors of Mariposa County this 26th day of November, 1996 by the following vote:

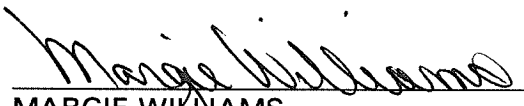
- AYES: Reilly, Balmain, Stewart, Parker, and Pickard
- NOES: None
- ABSENT: None
- ABSTAINED: None



 DOUG BALMAIN, Chairman
 Mariposa County Board of Supervisors

ATTEST:

APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:



 MARGIE WILLIAMS
 Clerk of the Board



 JEFFREY C. GREEN
 County Counsel