

MARIPOSA COUNTY ORDINANCE NO. 978

**AN ORDINANCE AMENDING CHAPTER 3.24 OF THE MARIPOSA COUNTY CODE
ENTITLED "PROPERTY REASSESSMENT AFTER CALAMITIES"**

WHEREAS, recent revisions have been made to Revenue and Taxation Code Section 170, and

WHEREAS, Sections 3.24.010 through 3.24.030 need to be amended to reflect the revisions to Revenue and Taxation Code Section 170.

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

SECTION I: Sections 3.24.010, 3.24.020, and 3.24.030 of the Mariposa County Code are hereby amended to read as follows:

3.24.010 Purpose of chapter.

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 ten thousand dollars (\$10,000) by acts as described in California Revenue and Taxation Code Section 170(a) 1, 2, and 3, as amended from time to time.

3.24.020 Application for reassessment.

Application for reassessment shall be made to the County Assessor no later than twelve (12) months after the property was damaged or destroyed. The 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 ten thousand dollars (\$10,000). The application shall be executed under penalty of perjury, or if executed outside of the state, 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 application within sixty (60) days of notification by the Assessor, but in no case more than twelve (12) 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.

3.24.030 Verification of reassessment, notification.

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 twelve (12) 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 ten thousand dollars (\$10,000) 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 six (6) months of the date of mailing the notice. If an appeal is requested within the six (6) month 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 II: This Ordinance shall become effective thirty (30) days after final passage pursuant to the provisions of Government Code Section 25123.

PASSED AND ADOPTED by the Board of Supervisors of Mariposa County this 12th day of November 2002 by the following vote:

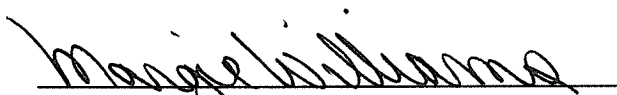
AYES: Reilly, Balmain, Stewart, Parker, and Pickard
NOES: None
ABSENT: None
ABSTAINED: None



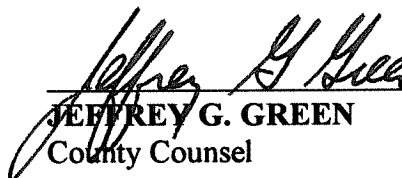
ROBERT C. STEWART, Chairman
Board of Supervisors

ATTEST:

**APPROVED AS TO FORM
AND LEGAL SUFFICIENCY:**



MARGIE WILLIAMS
Clerk of the Board



JEFFREY G. GREEN
County Counsel

MARIPOSA COUNTY
BOARD OF SUPERVISORS

AGENDA
ACTION FORM

DATE: 10/15/02
AGENDA ITEM NO.: #7

11-12-02 Adopt
later #7

DEPARTMENT: County Counsel

BY: Jeffrey G. Green

PHONE: 966-3222

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes_X__ No__)

(15) Waive first reading and introduce Ordinance (12) Waive second reading and adopt Ordinance amending Sections 3.24.010, 3.24.020, and 3.24.030 of Chapter 3.24 of the County Code.

Recent revisions have been made to Revenue and Taxation Code Section 170, which affect Sections 3.24.010 through 3.24.030 of the Mariposa County Code.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

COSTS: (X) Not Applicable

A. Budgeted current FY \$ _____

B. Total anticipated costs \$ _____

C. Required additional funding \$ _____

D. Internal transfers \$ _____

SOURCE: () 4/5ths Vote Required

A. Unanticipated revenues \$ _____

B. Reserve for contingencies \$ _____

C. Source description: _____

Balance in Reserve for Contingencies, if approved: \$ _____

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:

Proposed Amended Ordinance. _____

Existing Ordinance _____

CLERK'S USE ONLY:

Res. No.: _____ Ord. No. 998

Vote - Ayes: 5 Noes: _____

Absent: _____ Abstained: _____

Approved () Denied

() Minute Order Attached () No Action Necessary

ADMINISTRATIVE OFFICER'S RECOMMENDATION:
This item on agenda as:

_____ Recommended

_____ Not Recommended

_____ For Policy Determination

_____ Submitted with Comment

_____ Returned for Further Action

Comment: _____

A.O. Initials: JMG

The foregoing instrument is a correct copy of the original on file in this office.

Date: _____

ATTEST: MARGIE WILLIAMS, Clerk of the Board
County of Mariposa, State of California

By: _____
Deputy