

ORDINANCE NO. 1674

The Board of Supervisors of the County of Amador ordains as follows:

SECTION I. Chapter 3.24 of Title 3 of the Amador County Code is amended and restated in its entirety to read as follows:

“Chapter 3.24 REASSESSMENT OF PROPERTY

Sections:

3.24.010 Substantially destroyed property defined.

3.24.020 Destruction after lien date.

3.24.030 Application and verification.

3.24.040 Reassessment.

3.24.050 Determination by assessor.

3.24.060 Tax adjustment.

3.24.010 Substantially destroyed property defined.

For purposes of this chapter, “substantially destroyed property” means taxable property which has lost at least ten thousand dollars (\$10,000) of its full cash value as a result of a misfortune or calamity through no fault of the owner or other person or persons having lawful possession or control of the property.

3.24.020 Destruction after lien date.

Every person who at 12:01 a.m. on January 1st of any relevant tax year was the owner of or had in his possession or under his control any taxable real property, or who acquired such property after such date and is liable for the taxes thereon for the fiscal year commencing on the immediately following July 1st, which property was thereafter substantially destroyed, without his fault, by a misfortune or calamity, may, within twelve (12) months of such misfortune or calamity, apply for reassessment of the property by delivering to the assessor a written application showing the condition and value, if any, of the property immediately before and after the destruction. The value of the loss due to destruction must be affirmatively shown in the application to exceed ten thousand dollars (\$10,000). The application shall be executed under penalty of perjury, or if executed outside the state of California, verified by affidavit.

3.24.030 Application and verification.

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 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 subsection, and the taxes due on the property shall be adjusted as provided in Section 3.24.060; provided, however, that the amount of the reduction shall not exceed the actual loss. If the amount of damage, as verified by the assessor, is not at least ten thousand dollars

(\$10,000), no adjustment shall be made to the assessment roll and no taxes shall be cancelled or refunded.

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 local board of equalization within six months of the date of mailing the notice. If an appeal is requested within the six-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 substantially destroyed value of the property shall be final, provided that a decision of the local 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 destruction.

3.24.040 Reassessment.

A. 1. The assessed value of the property in its damaged condition, as determined pursuant to Section 3.24.030 compounded annually by the inflation factor specified in subdivision (a) of Revenue and Taxation Code Section 51, 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.

2. 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.

3. When the property is fully repaired, restored or reconstructed, its new taxable value shall be the lesser of (1) its full cash value, or (2) its factored base-year value, or its factored base-year value as adjusted pursuant to subdivision (c) of Section 70. The new taxable value shall be enrolled on the lien date following completion of the repair, restoration, or reconstruction.

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

3.24.050 Determination by assessor.

If no such application is made and the assessor determines that a property has suffered substantial losses caused by misfortune or calamity that may qualify the property owner for relief under this chapter, the assessor shall provide the last known owner of the property with an application for reassessment. The property owner shall file any completed application for reassessment within thirty days of notification by the assessor. Upon receipt of a properly completed, timely filed application, the assessor shall proceed to reassess property in the same manner as required above.

3.24.060 Tax adjustment.

A. 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, such proration 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, such proration 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 1st and before the beginning of the next fiscal year, the reassessment shall be utilized to determine the tax liability for the next fiscal year; provided, 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.

B. 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.

C. The assessment of the property in its substantially destroyed condition as determined by this section shall be reviewed at the lien date next following the date of the misfortune or calamity and shall be assessed in the same manner as prescribed by law for any other assessable property.

SECTION II. In all other respects, the Amador County Code shall remain in full force and effect.

SECTION III. This ordinance or a summary thereof shall be published in the manner prescribed in Government Code §25124 and shall become effective thirty (30) days after the date of adoption.

The foregoing ordinance was duly passed and adopted by the Board of Supervisors of the County of Amador at a regular meeting thereof, held on the 15th day of April 2008 by the following vote:

AYES: Louis D. Boitano, Richard M. Forster, Theodore Novelli, and Brian Oneto

NOES: None

ABSENT: Rich F. Escamilla


Chairman, Board of Supervisors

ATTEST:

JENNIFER BURNS, Clerk of the
Board of Supervisors, Amador County,
California


Deputy