

ORDINANCE NO. 1830

**ORDINANCE ADDING CHAPTER 3.50 OF THE AMADOR COUNTY CODE
AUTHORIZING INTER-COUNTY TRANSFERS OF BASE YEAR VALUES TO
REPLACEMENT PROPERTY FOLLOWING A DISASTER**

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

SECTION I. Chapter 3.50 is hereby added to the Amador County Code as follows:

**Chapter 3.50 Inter-County Transfers of Base Year Values for Property Tax
Purposes to Replacement Property Following a Disaster**

3.50.010 Transfer of base year value.

Any person owning property which is substantially damaged or destroyed following a disaster may transfer, subject to the conditions and limitations provided in Section 69.3 of the California Revenue and Taxation Code, the base year value of that property, provided that the property is located in the state of California, to any replacement dwelling of equal or lesser value which is located within Amador County and is purchased or newly constructed by that person within three years after the date of the loss by that person of the original property.

3.50.020 Claims for transfer of base year value.

All claims for transfers of base year value from original property located in another County in California should be granted, if the claims meet the applicable requirements of both subdivision (e) of Section 2 of Article XIII A of the California Constitution and Section 69.3 of the California Revenue and Taxation Code. All claims for transfers of base year value shall be filed with the Amador County Assessor, on forms prescribed by the State Board of Equalization for this purpose.

3.50.030 Determination of base year value.

In determining the base year valuation of original property located in another county, the base year valuation as determined by the assessor of such other county shall be accepted by the Amador County Assessor, in connection with the granting of claims for transfers of base year value.

3.50.040 Applicability.

A. The provisions of this Chapter shall be applicable to all replacement dwellings which are purchased or newly constructed on or after August 14, 2021.

B. If a court determines this Chapter is unlawful or invalid in that it is applicable to replacement dwellings which are purchased or newly constructed prior to the effective date of this Chapter, those persons who own replacement dwellings purchase or newly constructed prior to the effective date and have paid a reduced property tax as a result of this Chapter, shall pay to the County of Amador for every tax year that they paid said reduced property tax the difference between the amount of property tax they would have paid had they not been allowed to transfer their base value pursuant to this Chapter, and the amount actually paid.

3.50.060 Severability.

If any subsection, sentence, clause, phrase or portion of this Chapter, or the application thereof to any person, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Chapter or its application to other persons. The Board of Supervisors hereby declares that it would have adopted this Chapter, and each section, subsection, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more section, subsection, sentence, clause, phrase or portions, or the application thereof to any person, be declared invalid or unconstitutional.

SECTION II. A summary of this ordinance shall be published within fifteen days after the date hereof in a newspaper of general circulation printed and published in the County of Amador, State of California, and shall become effective thirty days after the date hereof.

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 10th day of January 2023, by the following vote:

AYES: Jeffrey Brown, Brian Oneto, Patrick Crew, Frank Axe, Richard M. Forster
NOES: None
ABSENT: None



Jeffrey Brown, Chairman, Board of Supervisors

ATTEST:

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



Deputy