

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

506



FROM: Assessor-Clerk-Recorder **SUBMITTAL DATE:** January 28, 2003

SUBJECT: Revision to Ordinance 538 regarding Tax Relief in Disasters

RECOMMENDED MOTION: That the Board of Supervisors approve and authorize the Chairman to execute Attachment A revising Ordinance 538 as shown in Attachment B.

BACKGROUND: Ordinance 538 was originally enacted May 18, 1972. Revenue and Taxation Code Section 170 ("Section 170") authorizes counties to adopt such an ordinance at the Board of Supervisors' discretion. Ordinance 538 was last revised October 18, 1979. Since that time, significant amendments have been made to Section 170, the enabling legislation. As a result, Ordinance 538.4 needs to be revised to reflect such amendments and remove unnecessary verbiage.

The most significant amendments to Section 170 included increasing the minimum value damage criteria from \$5,000 to \$10,000 and extending the date to file for disaster relief reassessment from 60 days to 12 months.

Under both the current enacted Ordinance and the proposed revision, in the event that the County of Riverside suffered property damage meeting the criteria depicted by Section 170, the County of Riverside could incur significant losses in property tax revenues. However, a recent revision to Section 170 increases the minimum value damage criteria from \$5,000 to \$10,000 for receiving disaster relief, thereby reducing the potential for property tax revenue losses.

This submitted revision is intended to supersede and replace Ordinance 538.4.

Gary L. Orso
County Assessor-Clerk-Recorder

FINANCIAL DATA:

CURRENT YEAR COST N/A
NET COUNTY COST N/A

ANNUAL COST
IN CURRENT YEAR BUDGET:
BUDGET ADJUSTMENT: FOR FY:

SOURCE OF FUNDS:

C.E.O. RECOMMENDATION: **APPROVE**

County Executive Officer Signature

FORM APPROVED
COUNTY COUNSEL

JAN 30 2003

BY

Policy
 Policy

Consent
 Consent

Department Recommendation:
Per Executive Office:

ORDINANCE NO. 538.5

AN ORDINANCE OF THE COUNTY OF RIVERSIDE PROVIDING FOR TAX RELIEF IN DISASTERS

The Board of Supervisors of the County of Riverside, State of California, do ordain as follows:

SECTION 1. In accordance with Revenue and Taxation Code Section 170, which provides disaster relief for damaged property, Section 1 of Ordinance No. 538.5 and Section 4.20.010 of the Riverside County Code are amended to read as follows:

- a. Every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed without his or her fault, may apply for reassessment of that property within 12 months of the misfortune or calamity as provided in Revenue and Taxation Code Section 170.
- b. The assessor may initiate the reassessment where the assessor determines that within the preceding 12 months taxable property located in the county was damaged or destroyed as provided in Revenue and Taxation Code Section 170.
- c. To be eligible for reassessment, the damage or destruction to the property shall have been caused by any of the following:
 1. A major misfortune or calamity, in an area or region subsequently proclaimed by the Governor to be in a state of disaster, if that property was damaged or destroyed by the major misfortune or calamity that caused the Governor to proclaim the area or region to be in a state of disaster. As used in this paragraph, "damage" includes a diminution in the value of property as a result of restricted access to the property where that restricted access was caused by the major misfortune or calamity.
 2. A misfortune or calamity.
 3. A misfortune or calamity that, with respect to a possessory interest in land owned by the state or federal government, has caused the permit or other right to enter upon the land to be suspended or restricted. As used in this paragraph, "misfortune or calamity" includes a drought condition such as existed in this state in 1976 and 1977.

SECTION 2. Section 2 of Ordinance No. 538 and Section 4.20.020 of the Riverside County Code are repealed.

SECTION 3. Section 3 of Ordinance No. 538 and Section 4.20.030 of the Riverside County Code are repealed.

SECTION 4. Section 4 of Ordinance No. 538 and Section 4.20.040 of the Riverside County Code are repealed.

SECTION 5. Section 5 of Ordinance No. 538 and Section 4.20.050 of the Riverside County Code are repealed.

SECTION 6. The provisions of this Ordinance shall take effect thirty (30) days after its adoption.

BOARD OF SUPERVISORS OF THE COUNTY
OF RIVERSIDE, STATE OF CALIFORNIA

By: Chairman, Board of Supervisors

ADOPTED:

Nancy Romero
Clerk of the Board

By: _____
Deputy

ORDINANCE NO. 538.5

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SECTION 1. In accordance with Revenue and Taxation Code Section 170 ~~Section 10 of Chapter 242, 1979 Statutes,~~ which provides disaster relief for damaged property, Section 1 of Ordinance No. 538.5 and Section 4.20.010 of the Riverside County Code are is-amended to read as follows:

~~Section 1. MISFORTUNE OR CALAMITY; APPLICATION FOR REASSESSMENT. Every person who at 12:01 a.m. on March 1, 1979, was the owner of, or had in his possession, or who acquired any property after such lien date and is liable for the taxes thereon for the fiscal year commencing on the immediately following July 1, whose property was damaged or destroyed in excess of the amount specified in Section 2 without his fault may apply for reassessment of that property after such lien date, by any of the following:~~

- a. Every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed without his or her fault, may apply for reassessment of that property within 12 months of the misfortune or calamity as provided in Revenue and Taxation Code Section 170.
- b. The assessor may initiate the reassessment where the assessor determines that within the preceding 12 months taxable property located in the county was damaged or destroyed as provided in Revenue and Taxation Code Section 170.
- c. To be eligible for reassessment, the damage or destruction to the property shall have been caused by any of the following:

1. A major misfortune or calamity, in an area or region subsequently proclaimed by the Governor to be in a state of disaster, if such that property was damaged or destroyed by the major misfortune or calamity which that caused the Governor to proclaim the area or region to be in a state of disaster. As used in this paragraph, "damage" includes a diminution in the value of property as a result of restricted access to the property where that restricted access was caused by the major misfortune or calamity.
2. A misfortune or calamity.
3. A misfortune or calamity that, with respect to a possessory interest in land owned by the state or federal government, has caused and the permit or other right to enter upon the land to be has-been suspended or restricted. As used in this paragraph, "misfortune or calamity" includes a drought condition such as existed in this state in 1976 and 1977.

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