

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



**FROM:** Supervisors Jeffries and Benoit

**SUBMITTAL DATE:**  
July 30, 2013

**SUBJECT:** Adoption of Ordinance No. 920 Adopting the Provisions of California Constitution, Article XIII A, Section 2 Relating to the Assessed Valuation of Replacement Property and Authorize a Fee

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Conduct a public hearing on Adoption of Ordinance No. 920 Adopting the Provisions of California Constitution, Article XIII A, Section 2 Relating to the Assessed Valuation of Replacement Property within Riverside County and authorize a fee for processing of rescission of a claim.
2. Upon close of the public hearing, bring back on successive week for final adoption.

Departmental Concurrence

  
Supervisor Kevin Jeffries, District 1

  
Supervisor John J. Benoit, District 4

**FINANCIAL  
DATA**

Current F.Y. Total Cost: \$ 0  
Current F.Y. Net County Cost: \$ 0  
Annual Net County Cost: \$ 0

In Current Year Budget:  
Budget Adjustment:  
For Fiscal Year:

**SOURCE OF FUNDS:**

Positions To Be Deleted Per A-30 ☐

Requires 4/5 Vote ☐

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

**County Executive Office Signature**

Dep't Policy ☒ Policy  
Consent ☐ Consent

Dep't Recomm.:  
Per Exec. Ofc.:

**Prev. Agn. Ref.:** 3.19 3/7/1989;  
3.2 4/23/2013

**District:** ALL

**Agenda Number:**

9-1

## **BACKGROUND:**

On April 23, 2013, Agenda Item 3-2, the Board approved an order to initiate a new ordinance to adopt and implement the provisions of Proposition 90 in Riverside County and authorize a fee for processing any requests for rescission of a claim. This ordinance would allow for the transfer, by any person over the age of 55 years (Proposition 90) or who is severely or permanently disabled (Proposition 110), of the established base year value of original property located in another county of this State to a replacement dwelling located within the County of Riverside. Such an ordinance was previously in effect in Riverside County (Ordinance 670) but was repealed effective July 1, 1995.

The current action will introduce a new ordinance to again implement the benefits afforded to qualified homeowners under Propositions 90 and 110 within the county. Because Revenue and Taxation Code Section 69.5 requires consultation between the Board of Supervisors and all local affected agencies, a notice public hearing concerning the adoption of this proposed ordinance is being scheduled to fulfill that requirement.

In addition, the Ordinance contains a proposed fee for processing a rescission of claim as authorized by Revenue and Taxation Code Section 69.5(i)(3). That fee is only charged after a claimant, who has submitted a claim for relief under the ordinance, chooses to submit a request to rescind the claim in accordance with the statutory requirements.

The adoption of Ordinance No. 920 is not a project under the California Environmental Quality Act because this activity will not cause a direct physical change or reasonably foreseeable indirect change in the environment. It is the adoption of a general policy and procedure by the Board of Supervisors and it does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment. It merely allows a base year assessed value of a residential property to be preserved and transferred to a replacement property within this county.

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



FROM: Supervisors Jeffries and Benoit

SUBMITTAL DATE:  
June 18, 2013

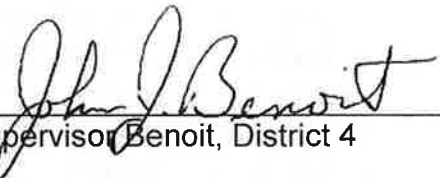
SUBJECT: Introduction of Ordinance No. 920 Adopting the Provisions of California Constitution, Article XIII A, Section 2 Relating to the Assessed Valuation of Replacement Property and Authorize a Fee

RECOMMENDED MOTION: That the Board of Supervisors:

1. Introduce and set for public hearing Ordinance No. 920 Adopting the Provisions of California Constitution, Article XIII A, Section 2 Relating to the Assessed Valuation of Replacement Property within Riverside County and authorize a fee for processing of rescission of a claim;
2. Direct the Clerk of the Board to set a public hearing for July 30, 2013, to consult with local affected agencies and give notice of the public hearing to each affected taxing agency and pursuant to Government Code §6062a; and

(continues on page 2)

  
Supervisor Jeffries, District 1

  
Supervisor Benoit, District 4

FINANCIAL  
DATA

Current F.Y. Total Cost: \$ 0  
Current F.Y. Net County Cost: \$ 0  
Annual Net County Cost: \$ 0

In Current Year Budget:  
Budget Adjustment:  
For Fiscal Year:

SOURCE OF FUNDS:

Positions To Be Deleted Per A-30 ☐  
Requires 4/5 Vote ☐


C.E.O. RECOMMENDATION:

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Benoit, seconded by Supervisor Jeffries and duly carried, IT WAS ORDERED that the above ordinance is approved as introduced with waiver of reading and is set for public hearing July 30, 2013 at 9:30 a.m.

Ayes: Jeffries, Tavaglione, Benoit and Ashley  
Nays: Stone  
Absent: None  
Date: June 18, 2013  
xc: Supvr. Jeffries, Supvr. Benoit, COB

Kecia Harper-Ihem  
Clerk of the Board  
By:   
Deputy

Prev. Agn. Ref.: 3.19 3/7/1989;  
3.2 4/23/2013

District: ALL

Agenda Number:

3-73

Departmental Concurrence

Dep't Recomm.:  
Per Exec. Ofc.:  
☐ Consent ☐ Policy

3. Upon close of the public hearing, bring back on a successive week for final adoption.

#### **BACKGROUND:**

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The current action will introduce a new ordinance to again implement the benefits afforded to qualified homeowners under Propositions 90 and 110 within the county. Because Revenue and Taxation Code Section 69.5 requires consultation between the Board of Supervisors and all local affected agencies, a notice public hearing concerning the adoption of this proposed ordinance is being scheduled to fulfill that requirement.

In addition, the Ordinance contains a proposed fee for processing a rescission of claim as authorized by Revenue and Taxation Code Section 69.5(i)(3). That fee is only charged after a claimant, who has submitted a claim for relief under the ordinance, chooses to submit a request to rescind the claim in accordance with the statutory requirements.

The adoption of Ordinance No. 920 is not a project under the California Environmental Quality Act because this activity will not cause a direct physical change or reasonably foreseeable indirect change in the environment. It is the adoption of a general policy and procedure by the Board of Supervisors and it does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment. It merely allows a base year assessed value of a residential property to be preserved and transferred to a replacement property within this county.

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The Board of Supervisors of the County of Riverside Ordains as follows:

Section 1. PURPOSE. The purpose of this ordinance is to adopt and implement the provisions of California Constitution, Article XIII A, Section 2, which will allow the County to make applicable, the ability of any person over the age of 55 years or who is severely and permanently disabled, to transfer the established base year value of original property located in another county of this State to replacement dwellings located in the County of Riverside, subject to all of the conditions and limitations set out in Revenue and Taxation Code Section 69.5.

Section 2. AUTHORITY. This ordinance is adopted pursuant to California Constitution Article III A, Section 2(a) and Revenue and Taxation Code Section 69.5 (a)(2).

Section 3. FEE. The Assessor-County Clerk-Recorder shall collect a fee of \$85 pursuant to Revenue and Taxation Code Section 69.5(i)(3) for processing a rescission claim.

Section 4. CONSULTATION WITH LOCAL AFFECTED AGENCIES. This ordinance has been preceded by consultation between the Board of Supervisors and all local affected agencies within the boundaries of Riverside County through a duly noticed public hearing concerning the adoption of this ordinance.

Section 5. REQUIREMENTS. This ordinance is subject to each of the following requirements:

a. All claims for transfers of base year value from original property located in another county shall be granted if the claims meet the applicable requirements of both subdivision (a) of Section 2 of Article XIII A of the California Constitution and Revenue and Taxation Code Section 69.5.

b. All base valuations of original property located in another county and determined by its assessor shall be accepted in connection with the granting of claims for transfer of base year value.

Section 6. OPERATIVE PERIOD. This ordinance shall remain operative for a period of not less than five (5) years following the Effective Date of its adoption, and continue in effect thereafter until specifically repealed, or otherwise modified as authorized by law.

Section 7. OPERATIVE DATE. The provisions of this ordinance are applicable to any otherwise qualified replacement dwelling which is purchased or newly constructed in the County of Riverside on and after the Effective Date of this ordinance.

Section 8. SEVERABILITY. If any provision, clause, sentence or paragraph of this ordinance or the application thereof to any person or circumstances shall be held to be invalid, such invalidity shall not affect the other provisions of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are hereby deemed to be severable.

Section 9. EFFECTIVE DATE. This ordinance shall take effect 30 days after the date of its adoption.

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

By: \_\_\_\_\_  
Chairman, Board of Supervisors

ATTEST:  
Kecia Harper-Ihem  
Clerk of the Board

By: \_\_\_\_\_  
Deputy

APPROVED AS TO FORM  
June \_\_\_\_, 2013

By: \_\_\_\_\_  
MARSHA L. VICTOR  
Principal Deputy County Counsel