

CALAVERAS COUNTY

1 December 4, 1978
2 BOARD OF SUPERVISORS, COUNTY OF CALAVERAS
3 STATE OF CALIFORNIA
4 ORDINANCE NO. 1034

5 AN ORDINANCE PROVIDING FOR REASSESSMENT OF PROPERTY
6 DAMAGED AS A RESULT OF MISFORTUNE OR CALAMITY

7 The Board of Supervisors of the County of Calaveras, does
8 ordain as follows:

9 1. PURPOSE. The purpose of this ordinance is to imple-
10 ment the provisions of Section 155.13 of the Revenue and Taxa-
11 tion Code and does not limit, modify, or extend the provisions
12 contained therein.

13 2. OWNER APPLICATION. Every person who at 12:01 a.m. on
14 March 1st was the owner of, or had in his possession, or under
15 his control, any taxable property, or who acquired such property
16 after March 1st, and is liable for the taxes thereon for the
17 fiscal year commencing immediately following July 1st, which
18 property was thereafter damaged or destroyed, without his fault,
19 by a misfortune or calamity, may within sixty days of such
20 misfortune or calamity, apply for reassessment of such property
21 by delivering to the assessor a written application showing the
22 condition and value, if any, of the property immediately before
23 and after the damage or destruction, which damage must be shown
24 therein to be in excess of five thousand dollars. The application
25 shall be executed under penalty of perjury, or if executed out-
26 side the state of California, verified by affidavit.

27 3. ASSESSOR'S DUTY. Upon receiving a proper application
28 as prescribed by Section 2 of this ordinance, the assessor shall
verify the amounts claimed on the application in the before and

CALAVERAS COUNTY

ORDINANCE NO. 1034

1 after condition. The assessor shall then compute a percentage
2 relationship of loss and reduce the current assessed value by
3 that percentage. The assessor shall notify the applicant in
4 writing of the amount of the proposed reassessment. The notice
5 shall state that the applicant may appeal the proposed reassess-
6 ment to the County Board of Equalization within fourteen days of
7 the date of mailing the notice. If the amount of damage, as
8 verified by the assessor, is not at least five thousand dollars,
9 no adjustment shall be made to said roll and no taxes shall be
10 cancelled or refunded. The assessment of the property, in its
11 damaged condition, as determined by this ordinance, shall be
12 reviewed at the lien date next following the date of the mis-
13 fortune or calamity and shall be assessed in the same manner as
14 prescribed by law for any other assessable property.

15 4. COUNTY BOARD OF EQUALIZATION. If an appeal is re-
16 quested within the fourteen-day period provided in Section 3,
17 the County Board of Equalization shall hear and decide the matter
18 as if the proposed reassessment had been entered on the roll as
19 an assessment made outside the regular assessment period. The
20 decision of the board regarding the damaged value of the property
21 shall be final, provided that a decision of the County Board of
22 Equalization regarding any reassessment made pursuant to this
23 ordinance shall create no presumption as regards the value of
24 the affected property subsequent to the date of the damage.

25 5. AUDITOR. The reassessments resulting from reductions
26 authorized by Section 3 and 4 shall be forwarded to the auditor
27 by the assessor or the clerk of the County Board of Equalization
28 as the case may be. The auditor shall enter the reassessed values

1 on the roll. After being entered on the roll, said reassess-
2 ments shall not be subject to review except by a court of compe-
3 tent jurisdiction.

4 The tax rate fixed for property on the roll on which the
5 property so reassessed appeared at the time of its original
6 assessment shall be applied to the amount of the reassessment
7 determined in accordance with this ordinance. In the event that
8 the resulting figure is less than the tax theretofore computed,
9 the tax shall be determined as follows:

10 (1) With respect to property on the secured roll a pro-
11 rated portion of the tax due on the property as originally
12 assessed at the rate established for property on the secured roll
13 for the current fiscal year, such proration to be determined on
14 the basis of the number of months in the year during which the
15 property was in an undamaged condition plus a proration of the
16 tax due on the property as reassessed in its damaged or destroyed
17 condition at the rate established for property on the secured
18 roll for the balance of the fiscal year.

19 (2) With respect to property on the unsecured roll, the
20 assessee shall be liable for a prorated portion of the tax com-
21 puted on the original assessment of the property and a prorated
22 portion of the tax computed on the reassessment of the property
23 as determined in the preceding paragraph.

24 6. REFUNDS. Any tax paid in excess of the total tax due
25 shall be refunded to the taxpayer pursuant to Chapter 5 (commenc-
26 ing with Section 5096) of Part 9 of Division 1 of the Revenue and
27 Taxation Code, as an erroneously collected tax or by order of the
28 board of supervisors without the necessity of a claim being filed

CALAVERAS COUNTY

ORDINANCE NO. 1034

1 7. RETROACTIVITY. Any taxpayer who has paid taxes on
 2 damaged or destroyed property from January 1, 1975 to the
 3 effective date of this ordinance, and who would have been entitled
 4 to relief from payment of all or a portion of such taxes had
 5 this ordinance been in operation on the date of such loss, may
 6 apply to the Board of Supervisors for refund pursuant to Chapter
 7 5 of Part 9 of Division 1 of the Revenue and Taxation Code. All
 8 such claims must be filed prior to March 1, 1979.

9 The Ordinance shall take effect 30 days from the date of
 10 its passage and shall be published once within 15 days of its
 11 passage in a newspaper of general circulation, printed and publish-
 12 ed in the County of Calaveras with the names of the members voting
 13 for and against the same.

14 The foregoing Ordinance was duly passed and adopted by
 15 the Board of Supervisors of the County of Calaveras, State of
 16 California, this 4th day of December, 1978, by
 17 the following vote:

18 AYES: Supervisors Lodato, Richards, Whittle, Fischer and Miller
 19 NOES: None
 20 ABSENT: None

Daniel J. Miller
 CHAIRMAN, BOARD OF SUPERVISORS

21 ATTEST:
Madeline Jackson
 22 COUNTY CLERK and EX-OFFICIO CLERK OF
 23 THE BOARD OF SUPERVISORS OF COUNTY OF
 24 CALAVERAS

BOOK 3 PAGE 316

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