

ORDINANCE NO. 12 - 1086

AN ORDINANCE OF THE COUNTY OF PLUMAS, STATE OF CALIFORNIA, AMENDING SECTIONS 3-7.01 THROUGH 3-7.07 AND 3-7.09 AND ADDING SECTIONS 3-7.10 AND 3-7.11 OF TITLE 3, CHAPTER 7 OF THE PLUMAS COUNTY CODE RELATING TO PROCEDURES FOR PROPERTY REASSESSMENT TO PROVIDE TAX RELIEF IN DISASTERS

The Board of Supervisors of the County of Plumas, State of California, ordains as follows:

SECTION 1. Section 3-7.01 of Title 3, Chapter 7 of the Plumas County Code is hereby amended in its entirety to read as follows:

Sec. 3-7.01. - Misfortunes or calamities: Applications for reassessments.

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 a reassessment of such property as provided in this chapter.

SECTION 2. Section 3-7.02 of Title 3, Chapter 7 of the Plumas County Code is hereby amended in its entirety to read as follows:

Sec. 3-7.02. - Eligibility for reassessments.

To be eligible for a reassessment, the damage or destruction of the property shall have been caused by any of the following:

- (a) A major misfortune or calamity, in an area or region subsequently proclaimed by the Governor of the State to be in a state of disaster, if such property was damaged or destroyed by the major misfortune or calamity that caused the Governor of the State to proclaim the area or region to be in a state of disaster. As used in this subsection, "damage" shall include a diminution in the value of the property as a result of restricted access to the property where such restricted access was caused by the major misfortune or calamity;
- (b) A misfortune or calamity; or
- (c) A misfortune or calamity which, 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 subsection, "misfortune or calamity" shall include a drought condition such as existed in the State in 1976 and 1977.

SECTION 3. Section 3-7.03 of Title 3, Chapter 7 of the Plumas County Code is hereby amended in its entirety to read as follows:

Sec. 3-7.03. - Basic procedures.

Applications for reassessments shall be filed within twelve (12) months after such misfortune or calamity by delivering to the Assessor a written application requesting a reassessment showing the condition and value, if any, of the property immediately after the damage or destruction and the dollar amount of the damage. The application shall be executed under penalty of perjury or, if executed outside the State, shall be verified by affidavit.

SECTION 4. Section 3-7.04 of Title 3, Chapter 7 of the Plumas County Code is hereby amended in its entirety to read as follows:

Sec. 3-7.04. - Duties of the Assessor.

Upon receiving a proper application pursuant to Section 3-7.03 of this chapter, the Assessor shall appraise the property and determine separately the full cash value of the land, improvements, and personalty immediately before and after the damage or destruction. If the sum of the full cash value of the land, improvements, and personalty before the damage or destruction exceeds the sum of the values after the damage by Ten Thousand and no/100ths (\$10,000.00) Dollars or more, the Assessor shall also separately determine the percentage reductions in the value of the 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 of destruction computed pursuant to this chapter, and the taxes due on the property shall be adjusted as provided in Section 3-7.07 of this chapter; provided, however, the amount of the reduction shall not exceed the actual loss.

SECTION 5. Section 3-7.05 of Title 3, Chapter 7 of the Plumas County Code is hereby amended in its entirety to read as follows:

Sec. 3-7.05. - Appeal rights.

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 County Board of Equalization within six (6) months after the date of mailing the notice. If an appeal is requested within the six month period, the Board of Equalization 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 of Equalization regarding the damaged value of the property shall be final, provided that a decision of the Board of Equalization regarding any assessment made pursuant to this section shall create no presumption as regards the value of the affected property subsequent to the date of the damage.

Those reassessed values resulting from reductions in the full cash value of amounts, as determined pursuant to this chapter, shall be forwarded to the Auditor by the Assessor or the Clerk of the County Board of Equalization, as the case may be. The Auditor shall enter the

reassessed values on the roll. After being entered on the roll, such reassessed values shall not be subject to review, except by a court of competent jurisdiction.

SECTION 6. Section 3-7.06 of Title 3, Chapter 7 of the Plumas County Code is hereby amended in its entirety to read as follows:

Sec. 3-7.06. - Where no application is made.

If no such application is made, and the Assessor determines that within the preceding twelve (12) months a property has suffered damage caused by misfortune or calamity which 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 the completed application within twelve (12) months after notification by the Assessor. Upon the receipt of a properly completed and timely filed application, the property shall be reassessed in the same manner as provided in Section 3-7.04 of this chapter.

SECTION 7. Section 3-7.06.1 of Title 3, Chapter 7 of the Plumas County Code is hereby amended in its entirety to read as follows:

Sec. 3-7.06.1. - Assessor may reassess property without application.

In lieu of Section 3-7.06 of this chapter, if no such application is made, and the Assessor determines that within the preceding twelve (12) months a property has suffered damage caused by misfortune or calamity which may qualify the property owner for relief under this chapter, the Assessor may reassess the property as provided in Section 3-7.04 of this chapter and notify the last-known owner of the property of the reassessment.

SECTION 8. Section 3-7.07 of Title 3, Chapter 7 of the Plumas County Code is hereby amended in its entirety to read as follows:

Sec. 3-7.07. - Determination of taxes.

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 chapter, and the assessee shall be liable for:

- (a) A prorated portion of the taxes which 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
- (b) 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. For purposes of applying the preceding calculation in prorating supplemental taxes, the term "fiscal year" means that portion of the tax year used to determine the

adjusted amount of taxes due pursuant to subdivision (b) of Section 75.41 of the Revenue and Taxation Code of the State. If the damage or destruction occurred after January 1 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 and year before and after the completion of restoration.

SECTION 9. Section 3-7.09 of Title 3, Chapter 7 of the Plumas County Code is hereby amended in its entirety to read as follows:

Sec. 3-7.09. - Reviews.

The assessed value of the property in its damaged condition, as determined pursuant to Section 3-7.04 of this chapter compounded annually by the inflation factor specified in subdivision (a) of Section 51 of the Revenue and Taxation Code of the State, 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.

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.

SECTION 10. Section 3-7.10 is hereby added to Title 3, Chapter 7 of the Plumas County Code to read as follows:

Sec. 3-7.10. – Reassessment upon repair, restoration, or reconstruction.

When the property is fully repaired, restored, or reconstructed, the assessor shall make an additional assessment or assessments in accordance with Section 3-7.04 of this chapter upon completion of the repair, restoration, or reconstruction:

- (A) If the completion of the repair, restoration, or reconstruction occurs on or after January 1, but on or before May 31, then there shall be two additional assessments. The first additional assessment shall be the difference between the new taxable value as of the date of completion and the taxable value on the current roll. The second additional assessment shall be the difference between the new taxable value as of the date of completion and the taxable value to be enrolled on the roll being prepared.
- (B) If the completion of the repair, restoration, or reconstruction occurs on or after June 1, but before the succeeding January 1, then the additional assessment shall be the difference between the new taxable value as of the date of completion and the taxable value on the current roll.

On the lien date following completion of the repair, restoration, or reconstruction, the assessor shall enroll the new taxable value of the property as of that lien date.

For purposes of this subdivision, "new taxable value" shall mean the lesser of the property's (A) full cash value, or (B) factored base year value or its factored base year value as adjusted pursuant to subdivision (c) of Section 70 of the Revenue and Taxation Code of the State.

SECTION 11. Section 3-7.11 is hereby added to Title 3, Chapter 7 of the Plumas County Code to read as follows:

Sec. 3-7.11. – Changes in ownership and new construction.

The assessor may apply Chapter 3.5 (commencing with Section 75) of Part 0.5 of the Revenue and Taxation Code of the State in implementing this chapter, to the extent that Chapter 3.5 is consistent with this chapter.

SECTION 12. Effective and Operative Dates; Publication; Codification.

This ordinance shall become effective thirty (30) days after its date of final adoption. It shall be published in the *Feather River Bulletin*, a newspaper of general circulation in Plumas County, within fifteen (15) days of final adoption. Sections 1 through 11 of this ordinance shall be codified; the remainder shall be uncoded.

Introduced at a regular meeting of the Board of Supervisors on the 1st day of May 2012, and passed and adopted by the Board of Supervisors of the County of Plumas, State of California, on the 8th day of May 2012, by the following vote:

AYES: Supervisors: SWOFFORD, SIMPSON, KENNEDY, MEACHER

NOES: Supervisors: NONE

ABSENT: Supervisors: THRALL


Chairperson, Board of Supervisors

ATTEST:


Deputy Clerk of the
Board of Supervisors