ORDINANCE NO. 1500

AN ORDINANCE ADDING NEW SECTIONS 11-16, 11-17 AND 11-18 TO ARTICLE 1 OF CHAPTER 11, PERTAINING TO TRANSFER OF BASE YEAR VALUE FOR PROPERTY DAMAGED OR DESTROYED BY MISFORTUNE OR CALAMITY

The Board of Supervisors of the County of Solano, State of California, does ordain as follows:

SECTION I.

New sections 11-16, 11-17 and 11-18 are hereby added to Article I of Chapter 11 of the Solano County Code, entitled "Taxation, Finances, Fees and Revenue" to provide as follows:

Sec. 11-16. Transfer of base year value of property damaged or destroyed by misfortune or calamity--Application generally.

(a) Notwithstanding any other provision of law, pursuant to the authority of paragraph (3) of subdivision (e) of Section 2 of Article XIII A of the California Constitution, the Board of Supervisors, after consultation with affected local taxing entities located within the boundaries of the County, authorizes the transfer, subject to the conditions and limitations of Revenue and Taxation Code Section 69.3, of the base year value of real property that is located within another county in this state and has been substantially damaged or destroyed by a disaster to comparable replacement property of equal or lesser value, including land, that is located within Solano County. The acquisition or new construction of replacement property to replace the damaged or destroyed property must occur within three (3) years after the damage or destruction of the original property.

(b) The base year value of the original property shall be the base year value of the original property as determined in accordance with Section 110.1 of the Revenue and Taxation Code, with those adjustments permitted by subdivision (b) of Section 2 of Article XIII A of the California Constitution and subdivision (f) of Section 110.1, determined as of the date immediately prior to the date that the original property was substantially damaged or destroyed. The base year value of the original property shall also include any inflation factor adjustments permitted by subdivision (f) of Section 110.1 for the period subsequent to the date of the substantial damage to, or destruction of, the original property and
up to the date the replacement property is acquired or newly constructed. The base year shall be deemed to be the base year or years of any property to which that base year value is transferred pursuant to this section.

Sec. 11-17. Definitions applicable to base year value transfer for damaged or destroyed property.

(a) **Affected local agency** means any city, special district, school district or community college district that receives an annual allocation of ad valorem property tax revenues.

(b) **Comparable replacement property** means a replacement property that has a full cash value of equal or lesser value as defined in paragraph 11-17(e), below.

(c) **Consultation** means a noticed hearing that is conducted by a county board of supervisors concerning the adoption of an ordinance described in Section 11-16(a) and with respect to which all affected local agencies within the boundaries of the county are provided with reasonable notice of the time and the place of the hearing and a reasonable opportunity to appear and participate in the hearing.

(d) **Disaster** means a major misfortune or calamity in an area subsequently proclaimed by the Governor to be in a state of disaster as a result of the misfortune or calamity.

(e) **Equal or lesser value** means that the amount of the full cash value of a replacement property does not exceed one of the following:

(1) One hundred five percent of the amount of the full cash value of the original property if the replacement property is purchased or newly constructed within the first year following the date of the damage or destruction of the original property.

(2) One hundred ten percent of the amount of the full cash value of the original property if the replacement property is purchased or newly constructed within the second year following the date of the damage or destruction of the original property.

(3) One hundred fifteen percent of the amount of the full cash value of the original property if the replacement property is purchased or newly constructed within the third year following the date of the damage or destruction of the original property.

For the purposes of this paragraph, if the replacement property is, in part, purchased and, in part, newly constructed, the date the "replacement property is purchased or newly constructed" is the date of the purchase or the date of completion of new construction, whichever is later. For purposes of this paragraph, "full cash value of the original property" shall be the amount of its full cash value immediately prior to its substantial damage or destruction, as determined by the county assessor of the county in which the property is located.

(f) **Original property** means a building, structure, or other shelter constituting a place of abode, whether real property or personal property, that is owned and occupied by a claimant as his or her principal place of residence, and any land owned by the
claimant on which the building, structure, or other shelter is situated, that has been substantially damaged or destroyed by a disaster, as declared by the Governor. For purposes of this subsection, land constituting a part of original property includes only that area of reasonable size that is used as a site for a residence, and "land owned by the claimant" includes land for which the claimant either holds a leasehold interest described in subdivision (c) of Revenue and Taxation Code Section 61, or a land purchase contract. For purposes of this paragraph, each unit of a multiunit dwelling shall be considered a separate original property.

(g) Owner or owners means an individual or individuals, but does not include any firm, partnership, association, corporation, company other legal entity or organization of any kind.

(h) Replacement property means a building, structure, or other shelter, or other personal property, that is owned and occupied by a claimant as his or her principal place of residence, and any land owned by the claimant on which the building, structure, or other shelter is situated. For purposes of this paragraph, land constituting a part of the land replacement dwelling includes only that area of reasonable size that is used as the site for a residence, and "land owned by the claimant" includes land for which the claimant either holds a leasehold interest described in Subdivision (c) of Revenue and Taxation Code Section 61 or a land purchase contract. For purposes of this paragraph, each unit of a multiunit dwelling shall be considered a separate replacement dwelling.

(i) Substantially damaged or destroyed means property that sustains physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster. Damage includes a diminution of value in the value of property as a result of restricted access to the property where the restricted access was caused by the disaster and is permanent in nature.

Sec. 11-18. Procedure for transferring base year value on property substantially damaged or destroyed to new property.

(a) At the time the base year value of the substantially damaged or destroyed property is transferred pursuant to this ordinance the substantially damaged or destroyed property shall be reassessed at its full cash value. However, the substantially damaged or destroyed property shall retain its base year value notwithstanding that transfer. If the owner or owners of substantially damaged or destroyed property receive property tax relief under this section, that property shall not be eligible for property tax relief under subdivision (c) of Section 70 of the Revenue and Taxation Code in the event of its reconstruction.

(b) Only the owner or owners of the property that has been substantially damaged or destroyed may receive property tax relief under this ordinance. Relief under this ordinance shall be granted to an owner or owners of a substantially damaged or destroyed property obtaining title to comparable replacement property. The acquisition of an ownership interest in a legal entity that,
directly or indirectly, owns real property is not an acquisition of comparable replacement property for purposes of this ordinance.

(c) A claim for relief under this ordinance shall be filed with the assessor of the county in which the replacement property is located in accordance with procedures and requirements as prescribed by the board. Those procedures and requirements that are prescribed by the board pursuant to this section shall, to the extent not inconsistent with this section, be similar to those procedures and requirements established with respect to Revenue and Taxation Code Section 69.5.

(d) Any taxes that were levied on the replacement property prior to the filing of a claim on the basis of the replacement property's new base-year value, and any allowable annual adjustments thereto, shall be canceled or refunded to the claimant to the extent that taxes exceed the amount that would be due when determined on the basis of the adjusted new base year value.

(e) This section shall apply to any comparable replacement property of equal or lesser value that is acquired or newly constructed as a replacement for property that has been substantially damaged or destroyed by a disaster occurring on or after October 20, 1991, and to the determination of base year values for the 1991-92 fiscal year and each fiscal year thereafter.

SECTION II.

Pursuant to provisions of Government Code Section 25124(b)(1), a Summary of this Ordinance shall be published once, at least FIVE (5) DAYS prior to the meeting of the Board of Supervisors at which the Ordinance is to be finally considered for adoption (second reading), and a Summary of this Ordinance, with the vote of the members of the Board of Supervisors thereon, shall also be published once before the expiration of FIFTEEN (15) DAYS after adoption of the Ordinance. Both publications shall be in the FAIRFIELD DAILY REPUBLIC, a newspaper of general circulation, printed and published in the County of Solano, State of California, and shall be in full force and the ordinance shall be effective THIRTY (30) DAYS after its passage.

A certified copy of the full text of the proposed Ordinance shall be posted in the office of the Clerk of the Board of Supervisors at least FIVE (5) DAYS prior to the meeting of the Board of Supervisors at which the Ordinance is to be finally considered for adoption (second reading). A certified copy of the final Ordinance shall be posted in the office of the Clerk of the Board of Supervisors within FIFTEEN (15) DAYS after adoption of the Ordinance, and the posting shall include the vote of the Supervisors for or against the Ordinance.

WILLIAM J. CARROLL, Chairman
of the Board of Supervisors

ATTEST:
I, LINDA TERRA, Clerk of the Board of Supervisors of the County of Solano, State of California, do hereby certify that the above and foregoing Ordinance was introduced at a regular meeting thereof held this 22nd day of November, 1994.

On the motion of Supervisor Kondylis and the second of Supervisors Schlenker, this Ordinance was adopted at a regular meeting of said Board on the 6th day of December, 1994, by the following vote:

AYES: SUPERVISORS: Kondylis, Schlenker, Thomson and Chairman Carroll

NOES:

ABSTAINED:

ABSENT: SUPERVISORS: None

SUPERVISORS: Caddle

WITNESS my hand and the Seal of said Board this 6th day of December, 1994.

LINDA L. TERRA, Clerk of the Board of Supervisors

By Linda L. Terra