AN ORDINANCE PROVIDING FOR REASSESSMENT OF PROPERTY DAMAGED OR DESTROYED BY MISFORTUNE OR CALAMITY

The Solano County Board of Supervisors ordains as follows:

Section 1. Section 11-14 is repealed.

Section 2. Section 11-14 is added to read:

Section 11-14. Reassessment of property damaged or destroyed by misfortune or calamity

(a) Every person who owns, possesses or controls taxable property before January 1 at 12:01 a.m. or acquires such property after January 1 and is liable for the taxes for the property for the fiscal year on or after July 1 may apply to have the property reassessed if the property is damaged by misfortune or calamity. In order to apply for the reassessment of damaged property, the individual must show that the property was damaged or destroyed by misfortune or calamity as specified below after January 1 and that the damage is in excess of ten thousand dollars ($10,000).

In order to apply for reassessment of such property, the individual must deliver, within twelve (12) months immediately following the misfortune or calamity, a written application to the Assessor/Recorder showing the condition and value, if any, of the property immediately before and 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 of California, verified by affidavit.
To be eligible for reassessment, the damage or destruction to the property must 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 which 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 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 paragraph, “misfortune or calamity” includes a drought condition such as exited in this state in 1976 and 1977.

(b) The Assessor/Recorder shall process the application or may initiate the reassessment when he or she determines that within the immediately preceding twelve (12) months taxable property was damaged or destroyed as provided for in California Revenue and Taxation Code section 170.

Section 3. Section 11-15 is repealed.

Section 4. This ordinance will be effective thirty (30) days after its adoption.

Section 5. A summary of this ordinance will be published within fifteen (15) days after its adoption, in the Fairfield Daily Republic, a newspaper of general circulation in Solano County.
Ordinance No. 1620

Passed and adopted by the Solano County Board of Supervisors on June 11, 2002

by the following votes:

AYES: Supervisors Kondylis, Kromm, Silva, Thomson, and Chairman Carroll

NOES: Supervisors None

EXCUSED: Supervisors None

William J. Carroll/Chairman
Solano County Board of Supervisors

Attest:
Michael D. Johnson, Clerk
Board of Supervisors

By: Deputy

First reading: May 28, 2002
Second reading: June 11, 2002
Effective Date: July 12, 2002