

SCC NO. 1728

**AN ORDINANCE OF THE SACRAMENTO COUNTY CODE AMENDING
SECTION 3.28.030 RELATING TO THE REASSESSMENT OF PROPERTY
DAMAGED AS A RESULT OF MISFORTUNE OR CALAMITY**

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

SECTION 1. Section 3.28.030, Chapter 3.28, Title 3, of the Sacramento County
Code is amended to read as follows:

3.28.030 Assessor's Duty.

Upon receiving an Application for Reassessment (Application), the Assessor shall appraise the property and determine separately the full cash value of land, improvements, and personalty immediately before and after the damage or destruction. If the sum of the full cash values of the land, improvements, and personalty before the damage or destruction exceeds the sum of the values after the damage by ten thousand dollars (\$10,000.00) or more, the Assessor shall also separately determine the percentage reductions in value of 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 or destruction computed pursuant to this subdivision, and the taxes due on the property shall be adjusted as provided in Section 3.28.050; provided, however, that the amount of the reduction shall not exceed the actual loss. If the amount of damage, as verified by the Assessor, is not at least ten thousand dollars (\$10,000.00), no adjustment shall be made to said roll and no taxes shall be cancelled or refunded. The Assessor shall notify the property owner if the property is ineligible for disaster relief.

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 section, the Assessor shall provide the last known owner of the property with an Application. The property owner shall file the completed Application within twelve (12) months of such misfortune or calamity. If notified by the Assessor within twelve (12) months from the date of damage, the property owner has an additional sixty (60) days to file the Application. If the Application from the Assessor's Office is received more than twelve (12) months after the date of damage, the deadline to file a claim has passed. Upon receipt of a properly completed, timely filed application, the property shall be reassessed in the same manner as required above.

In the case of a Governor-proclaimed disaster, in a neighborhood or area that is damaged, and the Assessor has knowledge of the damage, the Assessor may initiate the reassessment of those properties.

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 Assessment Appeals Board within six months of the date of mailing the notice.

The assessed value of the property, in its damaged condition, as determined shall be compounded annually by the inflation factor specified in subdivision (a) of Section 51 of the Revenue and Taxation Code, and 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.

When the property is fully repaired, restored, or reconstructed, the Assessor shall make an additional assessment or assessments pursuant to subdivision (h) of Section 170 of the Revenue and Taxation Code. The new taxable value shall be the lesser of: (1) its full cash value, or (2) its 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. The new taxable value shall be enrolled on the lien date following completion of the repair, restoration, or reconstruction.

SECTION 2. This ordinance was introduced and the title thereof read at the regular meeting of the Board of Supervisors on December 5, 2023, and on December 12, 2023, further reading was waived by the unanimous vote of the Supervisors present.

This ordinance shall take effect and be in full force on and after thirty (30) days from the date of its passage, and before the expiration of fifteen (15) days from the date of its passage it shall be published once with the names of the members of the Board of Supervisors voting for and against the same, said publication to be made in a newspaper of general circulation published in the County of Sacramento.

On a motion by Supervisor Hume, seconded by Supervisor Serna, the foregoing Ordinance was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this 12th day of December 2023, by the following vote, to-wit:

AYES: Supervisors Frost, Hume, Kennedy, Serna, Desmond

NOES: None

ABSENT: None

ABSTAIN: None

RECUSAL: None

(PER POLITICAL REFORM ACT (§ 18702.5.))



ATTEST:

Florence Evans
Clerk, Board of Supervisors

2698853

R. F. Hume
Chair of the Board of Supervisors
of Sacramento County, California

FILED
BOARD OF SUPERVISORS

DEC 12 2023
Florence Evans
BY CLERK OF THE BOARD

In accordance with Section 25103 of the Government Code of the State of California a copy of the document has been delivered to the Chair of the Board of Supervisors, County of Sacramento on *Dec 12, 2023*

By: *[Signature]*
Deputy Clerk, Board of Supervisors