

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
BOARD ACTION SUMMARY

DEPT: Assessor

BOARD AGENDA #: \*B-2

AGENDA DATE: June 27, 2017

**SUBJECT:**

Approval to Introduce and Waive the First Reading of an Ordinance Amending Stanislaus County Code Chapter 4.45 to Allow Assessor to Initiate Reassessments of Properties that are Damaged or Destroyed Through No Fault of the Owner and Repealing Section 4.45.050

**BOARD ACTION AS FOLLOWS:**

No. 2017-340

On motion of Supervisor Withrow, Seconded by Supervisor Olsen  
and approved by the following vote,

Ayes: Supervisors: Olsen, Withrow, Monteith, DeMartini, and Chairman Chiesa

Noes: Supervisors: None

Excused or Absent: Supervisors: None

Abstaining: Supervisor: None

1)  Approved as recommended

2)  Denied

3)  Approved as amended

4)  Other:

MOTION: INTRODUCED AND WAIVED THE FIRST READING OF ORDINANCE C.S. 1196

ATTEST: Elizabeth A. King  
ELIZABETH A. KING, Clerk of the Board of Supervisors

File No. **ORD-56-4**

**THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS  
AGENDA ITEM**

DEPT: Assessor

Urgent

Routine

BOARD AGENDA #: \*B-2

AGENDA DATE: June 27, 2017

CEO CONCURRENCE: *pht*

4/5 Vote Required: Yes  No

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**SUBJECT:**

Approval to Introduce and Waive the First Reading of an Ordinance Amending Stanislaus County Code Chapter 4.45 to Allow Assessor to Initiate Reassessments of Properties that are Damaged or Destroyed Through No Fault of the Owner and Repealing Section 4.45.050

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**STAFF RECOMMENDATIONS:**

1. Introduce and waive the first reading of an ordinance amending Stanislaus Code Chapter 4.45 to allow the Assessor to initiate reassessments of properties that are damaged or destroyed through no fault of the owner and repealing section 4.45.050.

**DISCUSSION:**

The recent flooding in Stanislaus County has prompted the Assessor to examine Revenue and Taxation Code Section 170 and Stanislaus County Code Chapter 4.45 Property Tax Disaster Relief. These two laws provide property tax disaster relief to Stanislaus County taxpayers whose taxable property was damaged or destroyed within the preceding 12 months through no fault of their own.

Revenue and Taxation Code Section 170 establishes that the County Board of Supervisors may, by ordinance, provide that every assessee of any taxable property, or any person liable for the taxes thereon, may apply to the Assessor for reassessment of that property. Further, the Board of Supervisors may, by ordinance, also specify that the Assessor may initiate the reassessment where the Assessor determines that within the preceding 12 months taxable property located in the County was damaged or destroyed.

Chapter 4.45 Property Tax Disaster Relief of the Stanislaus County Code currently allows for the property owner, or person liable for the taxes thereon, to file an application for reassessment, and for the Assessor to provide the last known owner with an application for reassessment when the property has suffered damage caused by misfortune or calamity within the preceding 12 months and may qualify for relief.

Chapter 4.45 does not currently authorize the Assessor to initiate reassessment when the Assessor has determined taxable property qualifies for such relief absent an application from the owner. This ordinance will amend Chapter 4.45 to provide for this.

In reviewing these laws, it was noted that Section 4.45.050 of Chapter 4.45 should be repealed because this section was applicable to the disaster in March of 1995 and is no longer necessary to carry out the purpose of this Chapter.

Approval to Introduce and Waive the First Reading of an Ordinance Amending Stanislaus County Code Chapter 4.45 to Allow Assessor to Initiate Reassessments of Properties that are Damaged or Destroyed Through No Fault of the Owner and Repealing Section 4.45.050

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**POLICY ISSUE:**

The proposed amendments to Chapter 4.45 of the Stanislaus County Code would establish general authority for the Assessor to make reassessments of properties that are known to be damaged or destroyed through no fault of the owner absent an application as provided in the California Revenue and Taxation Code Section 170.

**FISCAL IMPACT:**

It is anticipated that there will be an increase in the number of properties reassessed which may result in a nominal decrease to the Property Tax Roll based upon the Assessor's initiation of disaster related reassessments.

**BOARD OF SUPERVISORS' PRIORITY:**

This action is consistent with the Board of Supervisor's priority of providing Efficient Delivery of Public Services.

**STAFFING IMPACT:**

Existing staff at the Assessor's office will respond to applications or initiate reassessment of properties that are damaged or destroyed through no fault of the owner as described in the proposed ordinance.

**CONTACT PERSON:**

Don H. Gaekle, Stanislaus County Assessor

Telephone: (209) 525-6461

**ATTACHMENT(S):**

- A. PROPOSED ORDINANCE

ORDINANCE NO. C.S. \_\_\_\_\_

**AN ORDINANCE RELATED TO PROPERTY  
TAX DISASTER RELIEF**

THE BOARD OF SUPERVISORS OF THE COUNTY OF STANISLAUS, STATE OF CALIFORNIA, DO ORDAIN AS FOLLOWS:

**Section 1.** Section 4.45.010 of Chapter 4.45 of the Stanislaus County Code is hereby amended to read as follows:

4.45.010 Purpose and Authority.

- “A. The purpose of this chapter is to effectuate Revenue and Taxation Code Section 170 and allow every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed in a misfortune or calamity without his or her fault, to apply for reassessment of that property as provided in the California Revenue and Taxation Code Section 170(a)(1), (2), or (3).
- “B The assessor may, notwithstanding whether an application has been filed, initiate the reassessment where the assessor determines that within the proceeding 12 months taxable property located in the County was damaged or destroyed as the result of misfortune or calamity.”

**Section 2.** Section 4.45.040 of Chapter 4.45 of the Stanislaus County Code is hereby amended to read as follows:

4.45.040 No Application.

- “A. If no such application is made and the assessor determines that within the preceding twelve (12) months a property has suffered damage caused by a misfortune or calamity, that may qualify the property owner for relief, the assessor shall provide the last known owner of the property with an application for reassessment. The property owner shall have twelve (12) months from date of the occurrence of the damage to file the completed application.
- “B This section will not apply where the assessor initiated reassessment under Section 4.45.010.”

**Section 3.** Section 4.45.050 of the Stanislaus County Code is repealed.

**Section 4.** This Ordinance shall take effect thirty (30) days from and after the date of its passage and before the expiration of fifteen (15) days after its passage it

shall be published once, with the names of the members voting for and against the same, in the Modesto Bee, a newspaper published in the County of Stanislaus, State of California.

Upon motion of Supervisor \_\_\_\_\_, seconded by Supervisor \_\_\_\_\_, the foregoing ordinance was passed and adopted at a regular meeting of the Board of Supervisors of the County of Stanislaus, State of California, the \_\_\_ day of \_\_\_\_\_, 2017, by the following called vote:

AYES: Supervisors:

NOES: Supervisors:

ABSENT: Supervisors:

\_\_\_\_\_  
Vito Chiesa, Chairman of the Board of  
Supervisors of the County of Stanislaus,  
State of California

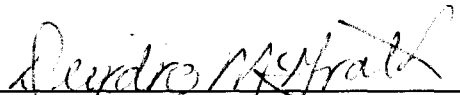
ATTEST:

ELIZABETH A. KING,  
Clerk of the Board of Supervisors of the  
County of Stanislaus, State of California

By: \_\_\_\_\_  
Deputy

APPROVED AS TO FORM:

JOHN P. DOERING,  
COUNTY COUNSEL

By:   
Deirdre McGrath  
Deputy County Counsel

**DECLARATION OF PUBLICATION  
(C.C.P. S2015.5)**

**COUNTY OF STANISLAUS  
STATE OF CALIFORNIA**

I am a citizen of the United States and a resident Of the County aforesaid; I am over the age of Eighteen years, and not a party to or interested In the above entitle matter. I am a printer and Principal clerk of the publisher of THE MODESTO BEE, printed in the City of MODESTO, County of STANISLAUS, State of California, daily, for which said newspaper has been adjudged a newspaper of general circulation by the Superior Court of the County of STANISLAUS, State of California, Under the date of February 25, 1951, Action No. 46453; that the notice of which the annexed is a printed copy, has been published in each issue there of on the following dates, to wit:

Jul 18, 2017

STANISLAUS COUNTY  
ORDINANCE NO. C.S. 1196  
AN ORDINANCE RELATED TO  
PROPERTY TAX DISASTER RELIEF  
THE BOARD OF SUPERVISORS OF  
THE COUNTY OF STANISLAUS,  
STATE OF CALIFORNIA, DO ORDAIN  
AS FOLLOWS:

Section 1. Section 4.45.010 of Chapter 4.45 of the Stanislaus County Code is hereby amended to read as follows:

4.45.010 Purpose and Authority.

"A. The purpose of this chapter is to effectuate Revenue and Taxation Code Section 170 and allow every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed in a misfortune or calamity without his or her fault, to apply for reassessment of that property as provided in the California Revenue and Taxation Code Section 170(a)(1), (2), or (3).

"B. The assessor may, notwithstanding whether an application has been filed, initiate the reassessment where the assessor determines that within the preceding 12 months taxable property located in the County was damaged or destroyed as the result of misfortune or calamity."

Section 2. Section 4.45.040 of Chapter 4.45 of the Stanislaus County Code is hereby amended to read as follows:

4.45.040 No Application.

"A. If no such application is made and the assessor determines that within the preceding twelve (12) months a property has suffered damage caused by a misfortune or calamity, that may qualify the property owner for relief, the assessor shall provide the last known owner of the property with an application for reassessment. The property owner shall have twelve (12) months from date of the occurrence of the damage to file the completed application.

"B. This section will not apply where the assessor initiated reassessment under Section 4.45.010."

Section 3. Section 4.45.050 of the Stanislaus County Code is repealed.

Section 4. This Ordinance shall take effect thirty (30) days from and after the date of its passage and before the expiration of fifteen (15) days after its passage it shall be published once, with the names of the members voting for and against the same, in the Modesto Bee, a newspaper published in the County of Stanislaus, State of California.

Upon motion of Supervisor Withrow, seconded by Supervisor Olsen, the foregoing ordinance was passed and adopted at a regular meeting of the Board of Supervisors of the County of Stanislaus, State of California, the 11th day of July, 2017, by the following called vote: AYES: Supervisors: Olsen, Withrow, Monteith, DeMartini, and Chairman Chiesa. NOES: None. ABSENT: None. Vito Chiesa, Chairman of the Board of Supervisors of the County of Stanislaus, State of California. ATTEST: ELIZABETH A. KING, Clerk of the Board of Supervisors of the County of Stanislaus, State of California. By: Pam Villarreal, Assistant Clerk. APPROVED AS TO FORM: John Doering, COUNTY COUNSEL BY: Deirdre McGrath, Deputy County Counsel.

Pub Dates Jul 18, 2017

I certify (or declare) under penalty of perjury That the foregoing is true and correct and that This declaration was executed at

MODESTO, California on

July 18th, 2017

(By Electronic Facsimile Signature)

Cynthia A. Villarreal