July 11, 2017 \*A-2 2017-368

## **ORDINANCE NO. C.S.** <u>1196</u>

## 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 Section 4.45.050 of the Stanislaus County Code is repealed.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 <u>Withrow</u>, seconded by Supervisor <u>Olsen</u>, 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 <u>July</u>, 2017, by the following called vote:

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

NOES: Supervisors: None

ABSENT: Supervisors: None

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

ATTEST:

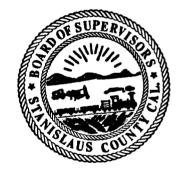
ELIZABETH A. KING, Clerk of the Board of Supervisors of the County of Stanislaus, State of California

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

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)

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STANISLAUS COUNTY

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 ef-fectuate Revenue and Taxation Code Section 170 and allow every assessee of

Section 170 and allow every assesse of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed in a misfor-tune or calamity without his or her fault, to apply for reassessment of that proper-ty 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, in-itiate the reassessment where the as-sessor determines that within the proceeding 12 months taxable property lo-cated 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.

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Currence of the damage to file the com-pleted application. "B. This section will not apply where the assessor initiated reassessment under Section 4.45.010."

Section 4.45.010." Section 3. Section 4.45.050 of the Stanislaus County Code is repealed. Section 4. This Ordinance shall take ef-fect thirly (30) days from and after the date of its passage and before the expi-ration of fifteen (15) days after its pas-sage 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 foreseconded by Supervisor Olsen, the tore-going ordinance was passed and adopt-ed at a regular meeting of the Board of Supervisors of the County of Stanislaus, State of Colifornia, 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 Super-visors of the County of Stanislaus, State of California. ATTEST: ELIZABETH A. or California. ATTEST: ELIZABETH A. KINC, Clerk of the Board of Supervisors of the County of Stanislaus, State of Cali-fornia. By: Pam Villarreal, Assistant Clerk, APPROVED AS TO FORM: John Doering, COUNTY COUNSEL BY: Deir-dre McGrath, Deputy County Counsel. Pub Dates UI-19.0015 Pub Dates Jul 18, 2017