

APPROVED
BY ORDINANCE *Sec 1728*
BOARD OF SUPERVISORS

COUNTY OF SACRAMENTO
CALIFORNIA

2

DEC 12 2023
Florence Adams

BY _____
CLERK OF THE BOARD

For the Agenda of:
December 12, 2023

To: Board of Supervisors

Through: David Villanueva, Assistant County Executive
Administrative Services Agency

From: Christina Wynn, Assessor

Subject: Adopt An Ordinance Authorizing Amendments To
Sacramento County Code 3.28.030 Regarding The
Reassessment Of Property Damaged As A Result Of
Misfortune Or Calamity (Waived Full Reading and
Continued From December 5, 2023; Item No. 2)

District(s): All

RECOMMENDED ACTION

Adopt the ordinance authorizing changes to Sacramento County Code 3.28.030, regarding the reassessment of property damaged as a result of misfortune or calamity.

BACKGROUND

No new material is associated with today's item. Please refer to the December 5, 2023 Item No. 2 for the complete set of materials.

On December 5, 2023, the Board introduced an ordinance authorizing amendments to Sacramento County Code 3.28.030, regarding the Reassessment Of Property Damaged As A Result Of Misfortune Or Calamity, waived full reading, and continued it to December 12, 2023 for adoption.

**COUNTY OF SACRAMENTO
CALIFORNIA**

REVISED

For the Agenda of:
December 5, 2023

To: Board of Supervisors

Through: David Villanueva, Assistant County Executive
Administrative Services Agency

From: Christina Wynn, Assessor

Subject: **Introduce** An Ordinance Authorizing Amendments To Sacramento County Code 3.28.030 Regarding The Reassessment Of Property Damaged As A Result Of Misfortune Or Calamity, **Waive Full Reading and Continue to December 12, 2023 For Adoption**

District(s): All

RECOMMENDED ACTION

Introduce the attached ordinance (Attachment 2) authorizing changes to Sacramento County Code 3.28.030, regarding the reassessment of property damaged as a result of misfortune or calamity, as specified in items 1 and 2 below, waive full reading, and continue to December 12, 2023, for adoption.

BACKGROUND

Revenue and Taxation Code (R&TC) section 170 authorizes the Board of Supervisors to adopt an ordinance establishing reassessment application procedures for property owners whose properties have been damaged by misfortune or calamity. On November 30, 1984, your Board adopted Ordinance No. SCC 611, which set specific guidelines for such applications with amendments to Sacramento County Code (SCC) section 3.28.030. Subsequent amendments were made on May 11, 2004, per Ordinance No. SCC 1272 and on August 18, 2020, per Ordinance No SCC 1666.

In the wake of Governor Newsom's March 1, 2023, State of Emergency Proclamation regarding severe winter storms of 2023 affecting Sacramento County the following Code amendments are requested to promote accuracy and clarity, and to assist property owners and the Assessor **with timely application filings when disasters occur:**

1. Clarify language regarding filing an application within 12 months of the damage or within 60 days from Assessor notification if an owner-initiated application is not made.

Approve And Adopt An Ordinance Authorizing Amendments To Sacramento
County Code 3.28.030, Regarding The Reassessment Of Property Damaged
As A Result Of Misfortune Or Calamity
Page 2

2. Add a provision stating that in the case of a Governor-proclaimed disaster, the Assessor may initiate reassessment without an application from the property owner.

A copy of the proposed amended version of SCC section 3.28.030 is attached.

FINANCIAL ANALYSIS

The amended SCC provisions will apply to future disasters of currently unknowable severity and scope. Accordingly, the fiscal impact to the County resulting from possible reduced assessments cannot be estimated at this time."

Attachment(s):

ORD - Ordinance (Clean)

ORD - Ordinance (Strikethrough)

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 Davis
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 Davis
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

SCC NO. _____

**AN ORDINANCE OF THE SACRAMENTO COUNTY CODE AMENDING
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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.

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

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STRIKETHROUGH

On a motion by Supervisor _____, seconded by Supervisor _____, the foregoing ordinance was passed and adopted by the Board of Supervisors of the County of Sacramento, State of California, this ____ day of _____ 2023, by the following vote:

AYES: Supervisors,

NOES: Supervisors,

ABSENT: Supervisors,

ABSTAIN: Supervisors,

RECUSAL: Supervisors,
(PER POLITICAL REFORM ACT (§ 18702.5.))

Chair of the Board of Supervisors
of Sacramento County, California

(SEAL)

ATTEST: _____
Clerk, Board of Supervisors

2698838

**COUNTY OF SACRAMENTO
CALIFORNIA**

For the Agenda of:
December 5, 2023

To: Board of Supervisors

Through: Ann Edwards, County Executive
David Villanueva, Assistant County Executive,
Administrative Services Agency

From: Christina Wynn, Assessor

Subject: Approve And Adopt An Ordinance Authorizing Amendments
To Sacramento County Code 3.28.030, Regarding The
Reassessment Of Property Damaged As A Result Of
Misfortune Or Calamity

District(s): All

RECOMMENDED ACTION

Approve the attached ordinance (ORD – Calamity Ordinance SCC 3.28.030 (Strikethrough)) authorizing changes to Sacramento County Code 3.28.030, regarding the reassessment of property damaged as a result of misfortune or calamity, as specified in items 1 and 2 below.

BACKGROUND

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1. Clarify language regarding filing an application within the 12 months of the damage or within 60 days from Assessor notification if an owner-initiated application is not made.
2. Add a provision stating that in the case of a Governor-proclaimed disaster, the Assessor may initiate reassessment without an application from the property owner.

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FINANCIAL ANALYSIS

The amended SCC provisions will apply to future disasters of currently unknowable severity and scope. Accordingly, the fiscal impact to the County resulting from possible reduced assessments cannot be estimated at this time.

Attachment(s):

ORD – Calamity Ordinance SCC 3.28.030 (Clean)

ORD – Calamity Ordinance SCC 3.28.030 (Strikethrough)

AGENDA ITEM CONTINUATION MEMO

MEETING DATE: December 5, 2023

DEPARTMENT: Assessor

TITLE: Introduce An Ordinance Authorizing Amendments To Sacramento County Code 3.28.030 Regarding The Reassessment Of Property Damaged As A Result Of Misfortune Or Calamity, Waive Full Reading And Continue To December 12, 2023, For Adoption

BOARD ACTION: **Introduced the ordinance, waived full reading and continued to December 12, 2023, for adoption.**

MATERIAL FORWARDED