

Exhibit A

Ordinance Number: _____

AN ORDINANCE AMENDING CHAPTER 32 OF THE SANTA BARBARA COUNTY CODE ENTITLED "TAXATION" AND TO UPDATE THE COUNTY CODE FOR CHANGES TO LAW AND TO CLARIFY EXISTING LANGUAGE

EXISTING ORDINANCE #4336 PROVIDES FOR REASSESSMENT OF PROPERTY DESTROYED BY MISFORTUNE OR CALAMITY AND FOR DEFERRAL OF PAYMENT OF PROPERTY TAXES (CALIFORNIA REVENUE AND TAXATION CODE SECTIONS 170, 194.1 AND 194.9)

WHEREAS, the county of Santa Barbara has an existing Calamity/Misfortune Ordinance established in 1998

WHEREAS, California Revenue and Taxation code 170 has changed the time to file a misfortune/calamity claim from six months to twelve months

WHEREAS, the Revenue and Taxation Code 170 provides that the assessor may initiate a misfortune/calamity reassessment

WHEREAS, the addition of clarifying language will serve to further define properties eligible for misfortune/calamity reassessment

THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA ORDAINS AS FOLLOWS:

Sec. 32-84. Application.

The following language from Revenue and Taxation code section 170 is added to section 32-84 to further define properties eligible for misfortune/calamity reassessment:

To be eligible for reassessment the damage or destruction to the property shall 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.
- (2) A misfortune or calamity, or
- (3) A misfortune or calamity that, 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.

Sec. 32-85. Filing requirements.

Section 32-85 is amended to reflect changes to Revenue and Taxation code section 170 regarding the time period in which a person may file an application for misfortune/calamity reassessment. The time period is changed from sixty days to twelve months as follows:

The application for reassessment may be filed within the time specified in the ordinance or within 12 months of the misfortune or calamity, whichever is later.

The following language is also added to section 32-85 to allow the assessor to initiate misfortune/calamity reassessment:

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.

Revised Ordinance

CHAPTER 32 TAXATION*

Article VIII. Reassessment of Property Destroyed by Misfortune

Section 32-84 is amended to provide as follows:

Sec. 32-84. Application.

Every assessee of any taxable property, or any person liable for taxes thereon, whose property was damaged or destroyed by misfortune or calamity without his or her fault, whether by major disaster or individual misfortune, may apply for reassessment of that property as provided in Section 170 of the California Revenue and Taxation Code. (Ord. No. 4336, § 1)

To be eligible for reassessment the damage or destruction to the property shall 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.
- (2) A misfortune or calamity, or
- (3) A misfortune or calamity that, 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.

Section 32-85 is amended to provide as follows:

Sec. 32-85. Filing requirements.

The application for reassessment must be filed by delivering to the Santa Barbara County assessor a written application requesting reassessment as required in Section 170, within ~~sixty days~~ 12 months of the misfortune or calamity. (Ord. No. 4336, § 1)

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.

Sec. 32-86. Deferred payment of property taxes.

Any owner of eligible property who files on or before the next property tax installment payment date, a claim for reassessment pursuant to Section 170 may apply to the Santa Barbara County assessor to defer payment of that installment of property taxes on the regular secured roll as provided in Section 194.1 of the California Revenue and Taxation Code or on the supplemental roll as provided in Section 194.9. (Ord. No. 4336, § 1)

PASSED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California this _____ day of _____, 2008 by the

AYES:

NOES:

ABSTAIN:

ABSENT:

Salud Carbajal, Chair,
Board of Supervisors

ATTEST:
Clerk of the Board

By: _____
Deputy Clerk

APPROVED AS TO FORM:
DENNIS A. MARSHALL

APPROVED AS TO FORM:
ROBERT W. GEIS

By: _____
Deputy County Counsel

By: _____
Deputy Auditor-Controller