



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Clerk-Recorder-
Assessor
Department No.: 062
For Agenda Of: November 18, 2008
Placement: Administrative
Estimated Tme:
Continued Item: No
If Yes, date from:
Vote Required: 4/5

TO: Board of Supervisors

FROM: Department Joseph E. Holland 568-2558 Clerk-Recorder & Assessor
Director(s)
Contact Info: Rick Holly 568-2573

SUBJECT: Amend existing property tax disaster ordinance #4336, County code Chapter 32, article VIII

County Counsel Concurrence

As to form: Yes

Other Concurrence:

As to form: none

Auditor-Controller Concurrence

As to form: Yes

Recommended Actions: That the Board of Supervisors adopt the attached Urgency Ordinance amending Chapter 32 Article VIII, of the Santa Barbara County Code provisions regarding reassessment of property that has been damaged or destroyed by misfortune or calamity.

Summary Text:

Revenue and Taxation Code section 170 establishes that a 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 property damaged or destroyed by misfortune or calamity. The proposed amendment to the misfortune/calamity assessment relief ordinance reflects revisions in State law that have occurred since the county originally adopted the ordinance in 1998, and also adds clarifying language to section 32-84.

Background:

In 1998, the Santa Barbara County Board of Supervisors adopted its misfortune/calamity assessment relief ordinance number 4336. This action added Chapter 32, Article VIII to the Santa Barbara County Code, establishing property assessment misfortune/calamity relief within the county pursuant to Revenue and Taxation Code Section 170. In 2002, the Revenue and Taxation Code Section 170 was amended to extend the maximum filing period within which an assessee may apply for disaster relief under a county ordinance, from sixty days to twelve months. To correspond to the 2002 amendment, the proposed amendment to Section 32-85 of the County Code would increase the filing period from sixty

days to twelve months of the misfortune or calamity and allow the assessor to initiate reassessment. Additionally, the proposed amendment to Section 32-84 of the County Code, would change the language to clarify that the county’s misfortune/calamity relief program applies to any misfortune or calamity as defined in the Revenue and Taxation Code Section 170(a)(1),(2),(3).

Performance Measure:

Not Applicable

Fiscal and Facilities Impacts:

None

Fiscal Analysis:

<u>Funding Sources</u>	<u>Current FY Cost:</u>	<u>Annualized On-going Cost:</u>	<u>Total One-Time Project Cost</u>
General Fund			
State			
Federal			
Fees			
Other:			
Total	\$ -	\$ -	\$ -

Narrative:

Staffing Impacts:

Legal Positions:

None

FTEs:

Special Instructions:

Send copy of the adopted ordinance to Rick Holly in the Clerk-Recorder-Assessor Department.

Attachments:

Exhibit A: Revised ordinance

Authored by: Rick Holly, Clerk-Recorder & Assessor

cc: