


**OFFICE OF THE COUNTY COUNSEL
COUNTY OF SAN MATEO**

To: Honorable Board of Supervisors
From: County Counsel
Subject: Amendment of County Ordinance Code Section 2.196 020 Relating to the Reassessment of Damaged or Destroyed Property
Date: February 20, 2001

RECOMMENDATION: Amend County Ordinance Code section 2 196.020 regarding the reassessment of damaged or destroyed property to reflect the change in the property tax lien date

Chapter 2.196 of the County Ordinance Code enacts the provisions of the State Constitution and the California Revenue and Taxation Code for the reassessment of property after it has been damaged or destroyed by misfortune or calamity. Essentially, an assessee whose property has been damaged or destroyed by more than \$5,000 in value may request a reassessment of the property within sixty (60) days of the occurrence. Upon receiving a proper application, the Assessor verifies the amount of the claim, computes a percentage relationship of loss and reduces the current assessed value by that percentage. The taxes for the current fiscal year are prorated accordingly, and any excess payments are refunded. This reassessed value continues to be the assessed value until the property is restored or improved

The State Board of Equalization has recommended to the Assessor-County Clerk-Recorder that the County Ordinance Code sections be amended to reflect the recent change in the property tax lien date from March 1 to January 1. Only one section in chapter 2.196 requires amendment. We therefore recommend that the Board approve the amendment of Ordinance Code section 2 196.020 to reflect the new January 1 lien date


THOMAS F. CASEY III, COUNTY COUNSEL

TFC/MKR mc

cc: John L Maltbie, County Manager
Warren Slocum, Assessor-County Clerk-Recorder
Tom Huening, Controller
Lee Buffington, Tax Collector-Treasurer

ORDINANCE NO. _____

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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**AN ORDINANCE AMENDING TITLE 2, CHAPTER 2.196, SECTION 2.196.020
OF THE SAN MATEO COUNTY ORDINANCE CODE RELATING TO
REASSESSMENT OF DAMAGED OR DESTROYED PROPERTY**

The Board of Supervisors of the County of San Mateo, State of California, ORDAINS as follows:

SECTION 1. Title 2, Chapter 2 196, Section 2 196 020 is amended to read as follows:

Section 2.196.020 Eligibility

Every person who at 12.01 A M on the immediately preceding January 1 was the owner of, or had in his possession or under his control, any taxable property, or who acquired such property after such date and is liable for the taxes thereon for the fiscal year commencing immediately following July 1, which property was thereafter damaged or destroyed without his fault, by a misfortune or calamity, may within the time specified in section 2.196.030, apply for reassessment thereof by delivering to the Assessor a written application showing absence of fault, the condition and value, if any, of the property immediately before and after the damage or destruction, and that the damage exceeded five thousand dollars.

SECTION 2. This ordinance shall be effective thirty (30) days from the date of passage thereof.

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