

### **Summary of Proposed Ordinance**

The proposed ordinance would amend the Ordinance Code of Fresno County by adding a new Chapter 4.57, entitled "Reassessment of Property Damaged or Destroyed by Misfortune or Calamity." The proposed ordinance provides that assesseees of taxable property, or persons liable for taxes upon taxable property, whose property was damaged or destroyed without his or her fault, may apply for reassessment of that property within 12 months of the misfortune or calamity that caused the damage or destruction as provided in Revenue and Taxation Code section 170. The proposed ordinance also provides that the County Assessor may, within 12 months after damage or destruction to taxable property due to misfortune or calamity, initiate reassessment of that property. The proposed ordinance provides that taxable property is eligible for reassessment if the damage or destruction is caused by: (1) a major misfortune or calamity, in an area subsequently proclaimed by the Governor to be in a state of disaster, if that property was damaged or destroyed by the major misfortune or calamity that caused the Governor to proclaim the area or region to be in a state of disaster, including when the damage is a diminution in value as a result of restricted access caused by the major misfortune or calamity; (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, including a misfortune or calamity that is a drought condition such as existed in this state in 1976 and 1977. The proposed ordinance authorizes the Assessor, upon receiving a proper applications or making proper determinations, to make reassessments under Revenue and Taxation Code section 170.