

1 Before the Board of Supervisors of the County of Fresno, State of California

2 Ordinance No. 19-011

3 An Ordinance to Add Chapter 4.57 to Title 4 of the Ordinance Code
4 of Fresno County Relating to the Reassessment of Property
5 Damaged or Destroyed by Misfortune or Calamity

6 The Board of Supervisors of the County of Fresno ordains as follows:

7 **Section 1.** Title 4 of the Ordinance Code of Fresno County is amended by adding
8 chapter 4.57, entitled "Reassessment of Property Damaged or Destroyed by Misfortune or
9 Calamity," to read in its entirety as follows:

10 **4.57.010 – Application for reassessment.**

11 Every assessee of any taxable property, or any person liable for the taxes on that
12 property, whose property was damaged or destroyed without his or her fault, may apply
13 for reassessment of that property within 12 months of the misfortune or calamity that
14 caused the damage or destruction as provided in section 170 of the Revenue and
15 Taxation Code.

16 **4.57.020 – Initiation of reassessment by assessor.**

17 The assessor may initiate a reassessment under this chapter where the assessor
18 determines that within the preceding 12 months taxable property located in the county
19 was damaged or destroyed.

20 **4.57.030 – Property eligible for reassessment.**

21 To be eligible for reassessment under this chapter, the damage or destruction to the
22 property must have been caused by any of the following:

- 23 A. A major misfortune or calamity, in an area or region subsequently proclaimed by the
24 Governor to be in a state of disaster, if that property was damaged or destroyed by
25 the major misfortune or calamity that caused the Governor to proclaim the area or
26 region to be in a state of disaster. As used in this paragraph, "damage" includes a
27 diminution in the value of property as a result of restricted access to the property
28 where that restricted access was caused by the major misfortune or calamity.

1 B. A misfortune or calamity.

2 C. A misfortune or calamity that, with respect to a possessory interest in land owned by
3 the state or federal government, has caused the permit or other right to enter upon
4 the land to be suspended or restricted. As used in this paragraph, "misfortune or
5 calamity" includes a drought condition such as existed in this state in 1976 and 1977.

6 **4.57.040 – Reassessment.**

7 Upon receiving a proper application or making a determination under section 4.57.020,
8 the assessor shall make a reassessment and provide notice as provided in section 170
9 of the Revenue and Taxation Code.

10
11 **Section 2.** This ordinance shall be effective 30 days after the date of its final passage.

12 The foregoing ordinance was passed and adopted by the following vote of the Board of
13 Supervisors of the County of Fresno this 7th day of May, 2019, to wit:

14 **Ayes:** Supervisors Brandau, Magsig, Mendes, Pacheco, Quintero

15 **Noes:** None

16 **Absent:** None

17 **Abstained:** None



18
19 Nathan Magsig, Chairman of the Board of
20 Supervisors of the County of Fresno

21 **Attest:**

22 Bernice E. Seidel

23 Clerk of the Board of Supervisors

24 By: Susan Bishop

25 Deputy

26 File # 19-0517

27 Agenda # 31

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