



DIANNE JACOB
SUPERVISOR, SECOND DISTRICT
SAN DIEGO COUNTY BOARD OF SUPERVISORS

AGENDA ITEM

DATE: April 5, 2011
TO: Board of Supervisors
SUBJECT: HELP FOR CEDAR FIRE VICTIMS (DISTRICT: ALL)
SUMMARY:

06

Overview

In 2010, Assembly Bill 157 was signed into law by Governor Schwarzenegger. This bill allows the San Diego County Board of Supervisors to enact an ordinance that would extend from 5 to 7 years the time period a property owner has to acquire or construct a comparable replacement property within this County in order to transfer their property tax base year value from a property substantially damaged or destroyed in the 2003 Cedar Fire.

Today's action will direct the Chief Administrative Officer to work with County Counsel to draft an ordinance in accordance with AB 157 to assist 2003 Cedar Fire victims.

Recommendation(s)

SUPERVISOR JACOB

Direct the Chief Administrative Officer to work with County Counsel to draft an ordinance in accordance with AB 157 that would extend from 5 to 7 years the time period a property owner has to acquire or construct a comparable replacement property within this County in order to transfer their property tax base year value from a property substantially damaged or destroyed in the 2003 Cedar Fire, and return to the Board in 60 days. |

Fiscal Impact

There is a minimal fiscal impact associated with today's action. According to the County Assessor's office, the number of property owners still seeking to transfer their property tax base year value is estimated at 35 or less.

Business Impact Statement

N/A

Advisory Board Statement

SUBJECT: HELP FOR CEDAR FIRE VICTIMS (DISTRICTS: ALL)

N/A

BACKGROUND:

In 2010, Assembly Bill 157 was signed into law by Governor Schwarzenegger. This bill amended Section 69 of the California Revenue and Taxation Code. The amendment allows the San Diego County Board of Supervisors to enact an ordinance that would extend from 5 to 7 years the time period a property owner has to acquire or construct a comparable replacement property within this County in order to transfer their property tax base year value from a property substantially damaged or destroyed in the 2003 Cedar Fire.

Permitting property owners to transfer their base year value from one property to another provides tax relief by allowing property owners to continue paying taxes on the replacement property equivalent to the amount paid on the property from which they were displaced. Without a base year value transfer, the taxes on the replacement property would likely be significantly more because the taxes would be based on the property's current assessed value. Providing a base year value transfer keeps disaster victims from experiencing an additional hardship by imposing upon them higher taxes. If the disaster never occurred, those individuals would not have been compelled to relocate and forfeit their Proposition 13 protected base year values.

Today's action will direct the Chief Administrative Officer to work with County Counsel to draft an ordinance in accordance with AB 157 to assist 2003 Cedar Fire Victims.

I urge your support!

Respectfully submitted,

DIANNE JACOB
Supervisor, Second District

SUBJECT: [HELP FOR CEDAR FIRE VICTIMS (DISTRICTS: ALL)]

AGENDA ITEM INFORMATION SHEET

REQUIRES FOUR VOTES: Yes No

WRITTEN DISCLOSURE PER COUNTY CHARTER SECTION 1000.1 REQUIRED
 Yes No

PREVIOUS RELEVANT BOARD ACTIONS:
N/A

BOARD POLICIES APPLICABLE:
N/A

BOARD POLICY STATEMENTS:
N/A

MANDATORY COMPLIANCE:
N/A

ORACLE AWARD NUMBER(S) AND CONTRACT AND/OR REQUISITION NUMBER(S):
N/A

ORIGINATING DEPARTMENT: District 2, Board of Supervisors

OTHER CONCURRENCE(S): N/A

CONTACT PERSON(S):

ADAM WILSON

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