

1 [An ordinance conforming state law, provisions of the Administrative Code, which permit any  
2 person who is liable for tax on property that has been damaged or destroyed by misfortune or  
3 calamity, to apply to the Assessor for reassessment.]

4 **Ordinance amending Section 10.2-5 of the San Francisco Administrative Code to**  
5 **conform to Section 170 of Chapter 2.5, Part 1, Division 1 of the California Revenue and**  
6 **Taxation Code providing that every assessee of any taxable property, or any person**  
7 **liable for the taxes thereon, whose property was damaged or destroyed, without his or**  
8 **her fault, by a misfortune or calamity, may apply for reassessment of that property;**  
9 **specifying the nature of the damage or destruction required to be eligible for**  
10 **reassessment; and also specifying that the Assessor-Recorder may initiate the**  
11 **reassessment where the Assessor-Recorder determines that within the preceding 12**  
12 **months taxable property located in the County was damaged or destroyed, for the**  
13 **purpose of providing property tax relief to residents of the City and County of San**  
14 **Francisco.**

15 Note: Additions are single-underline italics Times New Roman;  
16 deletions are ~~strikethrough italics Times New Roman~~.  
17 Board amendment additions are double underlined.  
18 Board amendment deletions are ~~strikethrough normal~~.

19 Be it ordained by the People of the City and County of San Francisco:

20 Section 1. The San Francisco Administrative Code is hereby amended by Section  
21 10.2-5, to read as follows:

22 Sec. 10.2-5 REASSESSMENT OF PROPERTY DUE TO MISFORTUNE OR  
23 CALAMITY.

24 (a) Any person who, at 12:01 a.m. on the ~~March~~January 1st immediately preceding the  
25 fiscal year commencing July 1, 1977, or who, at 12:01 a.m. on the ~~March~~January 1st

*Supervisor Elsbernd*  
OFFICE OF THE ASSESSOR-RECORDER

1 immediately preceding any subsequent fiscal year, was the owner of, or had in his or her  
2 possession, or under his or her control, any taxable property, or who acquired such property  
3 after such date and is liable for taxes thereon for the fiscal year commencing the immediately  
4 following July 1st, which property was thereafter damaged or destroyed, without his or her  
5 fault, by a misfortune or calamity, may, ~~not later than the last day of the fiscal year in which~~within  
6 12 months of the date that said property was so damaged or destroyed, apply for reassessment  
7 of ~~such that~~ property by delivering to the Assessor-Recorder a written application showing the  
8 condition and value, if any, of the property immediately after the damage or destruction, ~~which~~  
9 ~~damage must be shown therein to be in excess of \$5,000 and the dollar amount of the damage.~~ The  
10 application shall be executed under penalty of perjury, or if executed outside the State of  
11 California, verified by affidavit.

12 To be eligible for reassessment the damage or destruction to the property shall have been  
13 caused by any of the following:

14 (1) A major misfortune or calamity, in an area or region subsequently proclaimed by the  
15 Governor to be in a state of disaster, if that property was damaged or destroyed by the major  
16 misfortune or calamity that caused the Governor to proclaim the area or region to be in a state of  
17 disaster. As used in this paragraph, "damage" includes a diminution in the value of property as a result  
18 of restricted access to the property where that restricted access was caused by the major misfortune or  
19 calamity.

20 (2) A misfortune or calamity.

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

1 (b) Upon receiving a proper application, the Assessor-Recorder shall appraise the property  
2 and determine separately the full cash value of land, improvements and personalty immediately before  
3 and after the damage or destruction. If the sum of the full cash values of the land, improvements and  
4 personalty before the damage or destruction exceeds the sum of the values after the damage by ten  
5 thousand dollars (\$ 10,000) or more, the Assessor-Recorder shall also separately determine the  
6 percentage reductions in value of land, improvements and personalty due to the damage or destruction.  
7 The Assessor-Recorder shall reduce the values appearing on the assessment roll by the percentages of  
8 damage or destruction computed pursuant to this subdivision, and the taxes due on the property shall  
9 be adjusted as provided in subdivision (e). However, the amount of the reduction shall not exceed the  
10 actual loss. ~~the Assessor shall reassess the property according to its full cash value immediately after~~  
11 ~~the damage or destruction.~~

12 (c) The Assessor-Recorder shall notify the applicant in writing of the amount of the  
13 proposed reassessment. The notice shall state that the applicant may appeal the proposed  
14 reassessment to the Assessment Appeals Board within ~~14 days~~ 6 months of the date of mailing  
15 the notice. If an appeal is requested within the ~~14 day~~ 6 month period, the board shall hear and  
16 decide the matter as if the proposed reassessment had been entered on the roll as an  
17 assessment made outside the regular assessment period. The decision of the board  
18 regarding the damaged value of the property shall be final; provided, that a decision of the  
19 Assessment Appeals Board regarding any reassessment made pursuant to this Section shall  
20 create no presumption as regards the value of the affected property subsequent to the date of  
21 the damage.

22 (e)~~(d)~~ If the damaged full cash value of the property as determined above is not at least \$5,000  
23 less than the full cash value shown on the assessment roll for the year in question, no adjustment shall  
24 be made to said roll and no taxes shall be canceled or refunded. Those reassessed values resulting

1 from reductions in full cash value ~~of at least \$5,000~~, as determined above, shall be forwarded to  
2 the Controller by the Assessor-Recorder or the Clerk of the Assessment Appeals Board, as  
3 the case may be. The Controller shall enter the reassessed values on the roll. After being  
4 entered on the roll, said reassessed values shall not be subject to review except by a court of  
5 competent jurisdiction.

6 ~~(d)~~(e) If no such application is made and the Assessor-Recorder determines that within  
7 the preceding 12 months the full cash value of such property for the assessment year is reduced from  
8 the full cash value of such property for the immediately preceding assessment year by more than \$5,000  
9 due to the a property has suffered damage or destruction caused by the misfortune or calamity  
10 that may qualify the property owner for relief under this ordinance, the Assessor-Recorder shall  
11 notify the property owner that the property will be reassessed. The Assessor-Recorder shall  
12 assess the property, or reassess it if it has already been assessed, according to the condition  
13 and value immediately after the damage or destruction, and the Assessor-Recorder, if he or  
14 she reassesses the property, shall transmit to the Assessment Appeals Board a description of  
15 the property so reassessed, the name of the person making application in connection with the  
16 property, if any, or the name of the property owner notified of the reassessment and the value  
17 of the property as so reassessed. Upon such notice as it may find to be proper, the  
18 Assessment Appeals Board shall equalize any such assessment or reassessment.

19 ~~(e) As used in this Section, "damage" includes property which has diminished in value as a~~  
20 ~~result of restricted access to the property where such diminution in value was caused by the misfortune~~  
21 ~~or calamity.~~

22 (f) The tax rate fixed for property on the roll on which the property so reassessed appeared at  
23 the time of the misfortune or calamity, shall be applied to the amount of the reassessment as determined  
24 in accordance with this section and the assessee shall be liable for: (1) a prorated portion of the taxes  
25

1 that would have been due on the property for the current fiscal year had the misfortune or calamity not  
2 occurred, to be determined on the basis of the number of months in the current fiscal year prior to the  
3 misfortune or calamity; plus, (2) a proration of the tax due on the property as reassessed in its  
4 damaged or destroyed condition, to be determined on the basis of the number of months in the fiscal  
5 year after the damage or destruction, including the month in which the damage was incurred. For  
6 purposes of applying the preceding calculation in prorating supplemental taxes, the term "fiscal year"  
7 means that portion of the tax year used to determine the adjusted amount of taxes due pursuant to  
8 subdivision (b) of Section 75.41. If the damage or destruction occurred after January 1 and before the  
9 beginning of the next fiscal year, the reassessment shall be utilized to determine the tax liability for the  
10 next fiscal year. However, if the property is fully restored during the next fiscal year, taxes due for that  
11 year shall be prorated based on the number of months in the year before and after the completion of  
12 restoration.

13 *(f) The tax rate fixed for property on the roll on which the property so reassessed appeared at*  
14 *the time of its original assessment shall be applied to the amount of the reassessment determined in*  
15 *accordance with this Section. In the event that the resulting figure is less than the tax theretofore*  
16 *computed, the tax shall be determined as follows:*

17 *1. With respect to property on the secured roll a prorated portion of the tax due on the property*  
18 *as originally assessed at the rate established for property on the secured roll for the current fiscal year,*  
19 *such proration to be determined on the basis of the number of months in the year during which the*  
20 *property was in an undamaged condition plus a proration of the tax due on the property as reassessed*  
21 *in its damaged or destroyed condition at the rate established for property on the secured roll for such*  
22 *fiscal year, such proration to be determined on the basis of the number of months in the year in which*  
23 *the property was in a damaged condition, including the month in which the damage was incurred.*

1           2. With respect to property on the unsecured roll, he or she shall be liable for a prorated  
2 portion of the tax computed on the original assessment of the property and a prorated portion of the tax  
3 computed on the reassessment of the property as determined in the preceding paragraph.

4           (g) Any tax paid in excess of the total tax due shall be refunded to the taxpayer  
5 pursuant to Chapter 5 (commencing with Section 5096) of Part 9 of Division 1 of the Revenue  
6 and Taxation Code of the State of California, as an erroneously collected tax or by order of the  
7 Board of Supervisors without the necessity of a claim being filed pursuant to Chapter 5.

8           (h) The assessed value of the property in its damaged condition, as determined pursuant to  
9 subdivision (b) compounded annually by the inflation factor specified in subdivision (a) of Section 51,  
10 shall be the taxable value of the property until it is restored, repaired, reconstructed or other  
11 provisions of the law require the establishment of a new base year value.

12           If partial reconstruction, restoration, or repair has occurred on any subsequent lien date, the  
13 taxable value shall be increased by an amount determined by multiplying the difference between its  
14 factored base year value immediately before the calamity and its assessed value in its damaged  
15 condition by the percentage of the repair, reconstruction, or restoration completed on that lien date.

16           (i)(1) When the property is fully repaired, restored, or reconstructed, the Assessor-Recorder  
17 shall make an additional assessment or assessments in accordance with subparagraph (A) or (B) upon  
18 completion of the repair, restoration, or reconstruction:

19           (A) If the completion of the repair, restoration, or reconstruction occurs on or after January 1,  
20 but on or before May 31, then there shall be two additional assessments. The first additional  
21 assessment shall be the difference between the new taxable value as of the date of completion and the  
22 taxable value on the current roll. The second additional assessment shall be the difference between the  
23 new taxable value as of the date of completion and the taxable value to be enrolled on the roll being  
24 prepared.

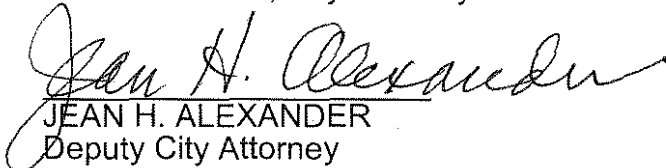
1 (B) If the completion of the repair, restoration, or reconstruction occurs on or after June 1, but  
2 before the succeeding January 1, then the additional assessment shall be the difference between the  
3 new taxable value as of the date of completion and the taxable value on the current roll.

4 (2) On the lien date following completion of the repair, restoration, or reconstruction, the  
5 Assessor-Recorder shall enroll the new taxable value of the property as of that lien date.

6 (3) For purposes of this subdivision, "new taxable value" shall mean the lesser of the property's  
7 (A) full cash value, or (B) factored base year value or its factored base year value as adjusted pursuant  
8 to subdivision (c) of Section 70.

9 (i) The Assessor-Recorder may apply Chapter 3.5 (commencing with Section 75) of Part 0.5 in  
10 implementing this section, to the extent that chapter is consistent with this section.

11  
12  
13 APPROVED AS TO FORM:  
DENNIS J. HERRERA, City Attorney

14 By:   
15 JEAN H. ALEXANDER  
16 Deputy City Attorney



# City and County of San Francisco

City Hall  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

## Tails Ordinance

**File Number:** 051559

**Date Passed:**

Ordinance amending Section 10.2-5 of the San Francisco Administrative Code to conform to Section 170 of Chapter 2.5, Part 1, Division 1 of the California Revenue and Taxation Code providing that every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed, without his or her fault, by a misfortune or calamity, may apply for reassessment of that property; specifying the nature of the damage or destruction required to be eligible for reassessment; and also specifying that the Assessor-Recorder may initiate the reassessment where the Assessor-Recorder determines that within the preceding 12 months taxable property located in the County was damaged or destroyed, for the purpose of providing property tax relief to residents of the City and County of San Francisco.

January 10, 2006 Board of Supervisors — PASSED ON FIRST READING

Ayes: 10 - Ammiano, Daly, Dufty, Elsbernd, Ma, Maxwell, McGoldrick,  
Mirkarimi, Peskin, Sandoval  
Excused: 1 - Alioto-Pier

January 17, 2006 Board of Supervisors — FINALLY PASSED

Ayes: 10 - Alioto-Pier, Daly, Dufty, Elsbernd, Ma, Maxwell, McGoldrick,  
Mirkarimi, Peskin, Sandoval  
Excused: 1 - Ammiano




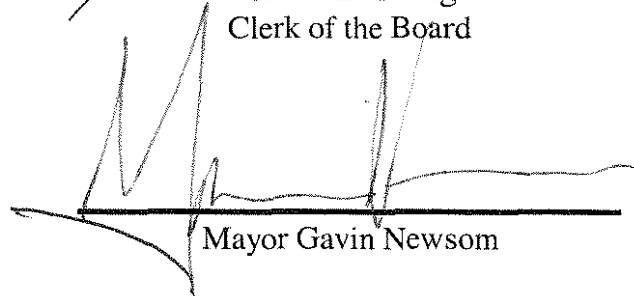
File No. 051559

I hereby certify that the foregoing Ordinance  
was **FINALLY PASSED** on January 17, 2006  
by the Board of Supervisors of the City and  
County of San Francisco.

01/20/06

Date Approved

  
Gloria L. Young  
Clerk of the Board

  
Mayor Gavin Newsom