

ORDINANCE NO. 10155 (N.S.)

AN ORDINANCE ADDING SECTION 86.05 TO ARTICLE IV-A OF THE SAN DIEGO COUNTY ADMINISTRATIVE CODE RELATING TO THE TIME TO ACQUIRE OR CONSTRUCT A COMPARABLE REPLACEMENT PROPERTY TO TRANSFER THE PROPERTY TAX BASE YEAR VALUE FROM PROPERTY SUBSTANTIALLY DAMAGED OR DESTROYED IN THE 2003 CEDAR FIRE

The Board of Supervisors of the County of San Diego ordains as follows:

Section 1. Section 86.05 of Article IV-A of the San Diego County Administrative Code is added, to read as follows:

SEC. 86.05. INTRA-COUNTY TRANSFERS OF PROPERTY TAX BASE YEAR VALUES FROM PROPERTY SUBSTANTIALLY DAMAGED OR DESTROYED BY THE 2003 CEDAR FIRE

Pursuant to subdivision (f) of California Revenue and Taxation Code section 69, the base year value of property that is substantially damaged or destroyed by the Cedar Fire that commenced in October of 2003, as declared by the Governor, may be transferred to comparable property within this county that is acquired or newly constructed as a replacement for the substantially damaged or destroyed property within seven years after the Cedar Fire.

Section 2. This Ordinance shall take effect and be in force thirty days after its passage, and before the expiration of fifteen days after its passage a summary hereof shall be published once with the names of the members of this Board voting for and against it in the San Diego Commerce, a newspaper of general circulation published in the County of San Diego.

PASSED, APPROVED AND ADOPTED by the Board of Supervisors of the County of San Diego this 28th day of June, 2011.

APPROVED AS TO FORM AND LEGALITY
COUNTY COUNSEL
BY Walter J. de Lorrell III,
Senior Deputy County Counsel