

ORDINANCE NO. 10892 (N.S.)

AN ORDINANCE AUTHORIZING THE DISASTER RELIEF DEFERRAL OF
SUPPLEMENTAL PROPERTY TAX PAYMENTS FOR THE OWNERS OF PROPERTY
DAMAGED OR DESTROYED IN THE GOVERNOR-PROCLAIMED SEVERE WINTER
STORM DISASTERS

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

Section 1. Findings.

(a) On January 22, 2024, San Diego County faced an intense rain storm that led to widespread flooding and disaster across the county. On January 23, 2024, California Governor Newsom proclaimed a State of Emergency for San Diego County due to the disaster.

(b) Additional storms hit San Diego County in early February for which the Governor proclaimed another State of Emergency on February 4, 2024.

(c) Revenue and Taxation Code Section 170 and Section 15.102 of the San Diego County Code of Regulatory Ordinances provide that every owner of taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed due to misfortune or calamity, may apply for reassessment of that property in its damaged condition.

(d) Revenue and Taxation Code Section 194.1 provides for the deferral of an upcoming property tax installment payment where an application for misfortune or calamity reassessment is filed due to a disaster for which the Governor proclaimed a state of emergency. Any owner of eligible property on or before the next property tax installment payment date may, in conjunction with the claim for reassessment, apply to the assessor to defer payment of that upcoming installment of property taxes on the regular secured roll for the current fiscal year. The submission of that deferral application defers payment of that upcoming installment of those regular property taxes.

(e) Revenue and Taxation Code Section 194.9 provides that a county proclaimed by the Governor to be in a state of emergency may adopt an ordinance to permit the deferral of unpaid nondelinquent current fiscal year supplemental roll taxes on eligible property if the owner files with the assessor a claim for deferral on or before the next property tax installment payment date. Supplemental taxes deferred shall be due on the last day of the month following the month in which the corrected bill is mailed or the delinquent date of the next installment of the original bill, whichever is later.

Section 2. Supplemental Tax Deferral. Pursuant to Revenue and Taxation Code Section 194.9, unpaid nondelinquent current fiscal year supplemental roll taxes on eligible property reassessed pursuant to Chapter 3.5 (commencing with Section 75) of Part 0.5 of the Revenue and Taxation Code are deferred if the owner files with the San Diego County Assessor a claim for deferral on or before the next property tax installment payment date where an application for misfortune or

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calamity reassessment is filed due to the disasters for which the Governor proclaimed a State of Emergency on January 23, 2024, and February 4, 2024. Taxes deferred shall be due on the last day of the month following the month in which the corrected bill is mailed or the delinquent date of the next installment of the original bill, whichever is later.

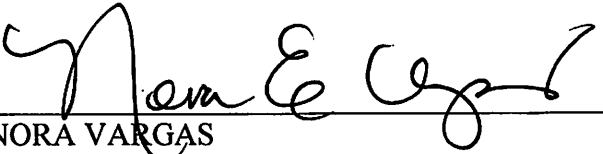
Section 3. Effective Date. This ordinance shall take effect and be in force thirty (30) days after the date of its passage, and before the expiration of fifteen (15) days after its passage, a summary shall be published once with the names of the members of this Board voting for and against it in Daily Transcript, a newspaper of general circulation published in the County of San Diego.

APPROVED AS TO FORM AND LEGALITY

CLAUDIA G. SILVA, COUNTY COUNSEL

BY: Walter J. de Lorrell III, Chief Deputy County Counsel

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 12th day of March 2024.



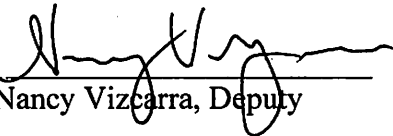
NORA VARGAS
Chair, Board of Supervisors
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Vargas, Lawson-Remer, Montgomery Steppe, Desmond
ABSENT: Anderson

ATTEST my hand and the seal of the Board of Supervisors this 12th day of March 2024.

ANDREW POTTER
Clerk of the Board of Supervisors

By 
Nancy Vizcarra, Deputy



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