

ORDINANCE NO. 10538 (N.S.)

**AN ORDINANCE ADDING SECTION 86.02 TO THE SAN DIEGO COUNTY  
CODE OF ADMINISTRATIVE ORDINANCES AUTHORIZING INTER-  
COUNTY TRANSFERS OF BASE YEAR VALUES FOR PROPERTY TAX  
PURPOSES TO REPLACEMENT PROPERTY FOLLOWING A DISASTER**

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

Section 1. Section 86.02 is added to the San Diego County Code of Administrative Ordinances to read as follows:

**SEC. 86.02 INTER-COUNTY TRANSFERS OF BASE YEAR VALUES FOR  
PROPERTY TAX PURPOSES TO REPLACEMENT PROPERTY FOLLOWING A  
DISASTER.**

- (a) Any person owning property which is substantially damaged or destroyed following a disaster may transfer, subject to the conditions and limitations provided in Section 69.3 of the Revenue and Taxation Code, the base year value of that property, provided that the property is located in the state of California, to any replacement dwelling of equal or lesser value which is located within San Diego County and is purchased or newly constructed by that person within three years after the date of the loss by that person of the original property.
- (b) All claims for transfers of base year value from original property located in another county in California shall be granted, if the claims meet the applicable requirements of both subdivision (e) of Section 2 of Article XIII A of the California Constitution and Section 69.3 of the Revenue and Taxation Code. All claims for transfers of base year value shall be filed with the assessor, on forms prescribed by the State Board of Equalization for this purpose.
- (c) In determining the base year valuation of original property located in another county, the base year valuation as determined by the assessor of such other county shall be accepted by the assessor of this county, in connection with the granting of claims for transfers of base year value.
- (d) The provisions of this Section shall be applicable to all replacement dwellings which are purchased or newly constructed on or after October 9, 2017.
- (e) If a court determines that this Section is unlawful or invalid in that it is applicable to replacement dwellings which are purchased or newly constructed prior to the effective date of this Section, those persons who own replacement dwellings purchased or newly constructed prior to the effective date and have paid a reduced property tax as a result of this Section, shall pay to the County of San Diego for every tax year that they paid said

reduced property tax the difference between the amount of property tax they would have paid had they not been allowed to transfer their base value pursuant to this Section, and the amount they actually paid.

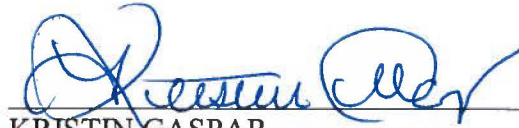
(f) If any subsection, subdivision, sentence, clause, phrase, or portion of this Section, or the application thereof to any person, is for any reason held to be invalid or unconstitutional by the decision of any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this Section or its application to other persons. The Board of Supervisors hereby declares that it would have adopted this Section, and each subsection, subdivision, sentence, clause, phrase or portion thereof, irrespective of the fact that any one or more subsections, subdivisions, sentences, clauses, phrases, or portions, or the application thereof to any person, be declared invalid or unconstitutional.

Section 3. This Ordinance shall take effect and be in force 30 days after its passage, and before the expiration of 15 days after its passage, a summary hereof shall be published once with the names of the members of the Board voting for and against it in the Daily Transcript a newspaper of general circulation published in the County of San Diego.

APPROVED AS TO FORM AND LEGALITY  
THOMAS E. MONTGOMERY, COUNTY COUNSEL

BY: Walter J. de Lorrell III, Senior Deputy

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of San Diego this 8<sup>th</sup> day of May, 2018.



KRISTIN GASPAR  
Chairwoman, Board of Supervisors  
County of San Diego, State of California

The above Ordinance was adopted by the following vote:

AYES: Cox, Jacob, Gaspar, Roberts, Horn

ATTEST my hand and the seal of the Board of Supervisors this 8<sup>th</sup> day of May, 2018.

DAVID HALL  
Clerk of the Board of Supervisors

By C. Rodriguez  
Chrystal Rodriguez, Deputy



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05/08/2018 (11)