



BOARD OF EQUALIZATION

PROPERTY TAX COMMITTEE MEETING MINUTESHONORABLE CLAUDE PARRISH, COMMITTEE CHAIR
450 N STREET, SACRAMENTO

OCTOBER 25, 2005, 9:30 A.M.

ACTION ITEM**Agenda Item No: 1****Title:**

Assessment of Structures Repaired or Rebuilt Following Damage or Destruction in a Disaster

Issue:

Should the Board of Equalization issue to county assessors instructions to revise existing procedures for calculating the factored base year value of a structure that has been restored following damage or destruction from a disaster?

Committee Discussion:

The committee heard competing arguments from county assessors and staff about whether the base year values of properties damaged or destroyed by disaster, and consequently reassessed under the disaster relief provisions of Revenue and Taxation Code section 170, should be subject to the annual inflation adjustment during the interim period between the damage and the eventual reconstruction.

San Bernardino County Assessor Don Williamson argued that the inflation adjustment should not be applied during the interim period. Representatives of the California Assessors' Association countered that the law under Proposition 13 and implementing statutes makes clear that the inflation adjustment must be applied during the interim period. Staff agreed that the law is clear in requiring the adjustment.

Committee Action:

The Chair made a motion to support the San Bernardino County Assessor's alternative. There was no second to the motion. No additional motions were made.

