

480.0000 GOLF COURSES

[480.0025](#) **Disaster Relief.** Property owners began using reclaimed water to irrigate golf courses and open space areas. The reclaimed water contained a high level of sodium which damaged the golf courses. Extensive rehabilitation occurred to mitigate the damage to the courses.

The damage occurred gradually over a period of time as the sodium accumulated in the soil; thus, the damage resulted from the ongoing watering and not from a single, distinct occurrence. As a result, the ongoing irrigation of the golf course with the reclaimed water was not a "misfortune or calamity" within the meaning of Revenue and Taxation Code section 51(c) and *T.L. Enterprises, Inc. v. Los Angeles County* (1989) 215 Cal.App.3d 876. C 10/5/99.