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December 6, 2007

No. 2007/051

TO COUNTY ASSESSORS:

DISASTER RELIEF – HOMEOWNERS' EXEMPTION

Assembly Bill 62 (Stats. 2007, Ch. 224), Senate Bill 38 (Stats. 2007, Ch. 222), and Senate Bill 114 (Stats. 2007, Ch. 223) all amend section 218 of the Revenue and Taxation Code to extend the homeowners' exemption to homes that were damaged or destroyed in recent disasters for which the Governor proclaimed a state of emergency. All bills included triple-joining language; Chapter 224 (AB 62) became operative because it was chaptered last.

Effective September 21, 2007, Section 10.5 of Chapter 224 amends section 218 by adding new subdivisions (k), (l), (m), and (n), and reletters current subdivision (k) to subdivision (o). A copy of the new subdivisions is enclosed.

Subdivision (k) applies to homes damaged or destroyed by the 2006 wildfires in Riverside and Ventura Counties.

Subdivision (l) applies to homes damaged or destroyed by the January 2007 freeze in the counties of El Dorado, Fresno, Imperial, Kern, Kings, Madera, Merced, Monterey, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, Santa Clara, Stanislaus, Tulare, Ventura, and Yuba.

Subdivision (m) applies to the June 2007 wildfire in El Dorado County.

Subdivision (n) applies to the July 2007 wildfire in Santa Barbara and Ventura Counties.

A copy of subdivisions (k), (l), (m), and (n) is enclosed for your information. If you have any questions, please contact the County-Assessed Properties Division at 916-445-4982.

Sincerely,

/s/David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:grs
Enclosure

New subdivisions of Revenue and Taxation Code Section 218, as added by AB 62 (Stats. 2007, Ch. 224), Section 10.5:

(k) Any dwelling that qualified for an exemption under this section prior to the commencement dates of the wildfires listed in the Governor's proclamations of 2006 that was damaged or destroyed by the wildfires and any other related casualty that occurred in the Counties of Riverside and Ventura, and that has not changed ownership since the commencement dates of these disasters as listed in the Governor's proclamations of 2006 shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to the wildfires.

(l) Any dwelling that qualified for an exemption under this section prior to January 11, 2007, that was damaged or destroyed by severe freezing conditions, commencing January 11, 2007, and any other related casualty that occurred in the Counties of El Dorado, Fresno, Imperial, Kern, Kings, Madera, Merced, Monterey, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, Santa Clara, Stanislaus, Tulare, Ventura, and Yuba as a result of a disaster as declared by the Governor, and that has not changed ownership since January 11, 2007, shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to severe freezing conditions.

(m) Any dwelling that qualified for an exemption under this section prior to June 24, 2007, that was damaged or destroyed by the wildfires and any other related casualty that occurred as a result of this disaster in the County of El Dorado, as declared by the Governor in June 2007, and that has not changed ownership since June 24, 2007, shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to the wildfires.

(n) Any dwelling that qualified for an exemption under this section prior to July 4, 2007, that was damaged or destroyed by the Zaca Fire and any other related casualty that occurred as a result of this disaster in the Counties of Santa Barbara and Ventura, as declared by the Governor in August 2007, and that has not changed ownership since July 4, 2007, may not be denied an exemption solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to the Zaca Fire.