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Executive Director

No. 2008/063

November 12, 2008

TO COUNTY ASSESSORS:

DISASTER RELIEF – HOMEOWNERS' EXEMPTION

Senate Bill 1064 (Stats. 2008, ch. 386) amends 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. Effective September 27, 2008, chapter 386 amends section 218 by adding new subdivisions (o), (p), (q), (r), (s), (t), and (u), and reletters subdivision (o) to subdivision (v). A copy of the new subdivisions is enclosed.

- Subdivision (o) applies to homes damaged or destroyed by the July 2007 wildfires in Inyo County
- Subdivision (p) applies to the September-October 2007 wildfires in the counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura
- Subdivision (q) applies to the October 2007 strong winds in Riverside County
- Subdivision (r) applies to the May-June-July 2008 wildfires in the counties of Butte, Kern, Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz, Shasta, and Trinity
- Subdivision (s) applies to the July 2008 wildfires in Santa Barbara County
- Subdivision (t) applies to the July 2008 severe rainstorms, floods, landslides, or accumulation of debris in Inyo County
- Subdivision (u) applies to the August 2008 wildfires in Humboldt County

Previously, section 218 was amended to extend the homeowners' exemption to homes that were damaged or destroyed¹ in the following disasters:

¹ Section 218.1 extended the homeowners' exemption to homes that were damaged or destroyed by the Los Angeles civil riots of April and May 1992.

- 1991 Oakland-Berkeley Hills fire
- October and November 2003 Southern California fires in Los Angeles, Riverside, San Bernardino, San Diego, and Ventura Counties
- December 2003 earthquake affecting San Luis Obispo and Santa Barbara Counties
- June 3, 2004 levee break in San Joaquin County
- August 2004 fire in Shasta County
- Winter 2004-05 severe rainstorms, related flooding, and slides in Kern, Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura Counties
- Winter 2005-06 and June 2006 severe rainstorms, related flooding, and mudslides in the counties of Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Humboldt, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, San Luis Obispo, San Mateo, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Trinity, Tulare, Tuolumne, Yolo, and Yuba
- July 2006 wildfires in San Bernardino County
- 2006 wildfires in Riverside and Ventura Counties
- 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
- June 2007 wildfire in El Dorado County
- July 2007 wildfire in Santa Barbara and Ventura Counties

A copy of subdivisions (o), (p), (q), (r), (s), (t), and (u) is enclosed for your information. If you have any questions, please contact the County-Assessed Properties Division at 916-445-4982.

Sincerely,

/s/ Mickie Stuckey for

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 Chapter 386:

(o) Any dwelling that qualified for an exemption under this section prior to July 6, 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 Inyo, as declared by the Governor in July 2007, and that has not changed ownership since July 6, 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 wildfires.

(p) Any dwelling that qualified for an exemption under this section prior to the commencement dates of the wildfires listed in the Governor's disaster proclamations of September 15, 2007, and October 21, 2007, that was damaged or destroyed by the wildfires and any other related casualty that occurred in the Counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura, and that has not changed ownership since the commencement dates of these disasters as listed in the proclamations 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.

(q) Any dwelling that qualified for an exemption under this section prior to October 20, 2007, that was damaged or destroyed by the extremely strong and damaging winds and any other related casualty that occurred as a result of this disaster in the County of Riverside, as declared by the Governor in November 2007, and that has not changed ownership since October 20, 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 extremely strong and damaging winds.

(r) Any dwelling that qualified for an exemption under this section prior to the commencement dates of the wildfires listed in the Governor's disaster proclamations of May, June, or July 2008, that was damaged or destroyed by the wildfires and any other related casualty that occurred in the Counties of Butte, Kern, Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz, Shasta, and Trinity and that has not changed ownership since the commencement dates of these disasters as listed in the proclamations 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.

(s) Any dwelling that qualified for an exemption under this section prior to July 1, 2008, 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 Santa Barbara, as declared by the Governor in July 2008, and that has not changed ownership since July 1, 2008, 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 wildfires.

(t) Any dwelling that qualified for an exemption under this section prior to July 12, 2008, that was damaged or destroyed by severe rainstorms, floods, landslides, or the accumulation of debris in a disaster, as declared by the Governor, in July 2008, and that has not changed ownership since July 12, 2008, shall not be disqualified as a "dwelling" or be denied an exemption under

New subdivisions of Revenue and Taxation Code section 218, as added by Chapter 386:

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 floods, landslides, the accumulation of debris, or washed-out or damaged roads.

(u) Any dwelling that qualified for an exemption under this section prior to May 22, 2008, 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 Humboldt, as declared by the Governor in August 2008, and that has not changed ownership since May 22, 2008, 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 wildfires.