

MARIPOSA COUNTY ORDINANCE NO. 434

The Board of Supervisors of the County of Mariposa do hereby ordain as follows:

SECTION 1:

The purpose of this ordinance is to establish procedure by which the county assessor is to reassess property which has sustained damage or destruction by misfortune or calamity in excess of Five Thousand Dollars, (\$5,000). (Stats. 1976, Chapter 1201.)

SECTION 2:

Application for reassessment shall be made to the county assessor no later than sixty (60) days after the property was damaged or destroyed. Said application shall show the condition and value of the property immediately before and after the damage or destruction, which damage or destruction must be shown to be in excess of five thousand dollars (\$5,000). The application shall be executed under penalty of perjury, or if executed outside of the State of California, verified by affidavit. If no such application is made and the assessor determines that a property has suffered damage or destruction caused by misfortune or calamity, which may lawfully qualify the property owner for relief, the assessor shall provide the last known owner of the property with an application for reassessment. The property owner shall file the completed

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application within thirty (30) days of notification by the assessor.

SECTION 3:

Upon receipt of a proper application, the assessor shall verify the amounts claimed on the application in the before and after condition. The assessor shall then compute a percentage relationship of loss and reduce the current assessed value by that percentage. If the amount of damage or destruction, as verified by the assessor is not at least five thousand dollars (\$5,000), no adjustment shall be made.

SECTION 4:

The county assessor shall notify the applicant in writing of the amount of the proposed reassessment. The notice shall state that the applicant may appeal the proposed reassessment to the local board of equalization within fourteen (14) days of the date of the mailing of the notice.


SECTION 5:

The effective date of this ordinance shall be January 2, 1977.


PASSED AND ADOPTED this 30 day of November, 1976, by the following vote:  
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AYES: Dalton, Long, Moffitt, Richardson  
NOES: None  
ABSENT: Clark  
NOT VOTING: None

  
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WILLIAM H. MOFFITT, Chairman  
Board of Supervisors

ATTEST:

  
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ELLEN BRONSON, County Clerk and  
Ex-Officio Clerk of the Board