

**ORDINANCE NO. 799
(AS AMENDED THROUGH 799.1)
AN ORDINANCE OF THE COUNTY OF RIVERSIDE AMENDING ORDINANCE NO.
799 IMPLEMENTING REVENUE & TAXATION CODE SEC. 53(b) PERTAINING TO
THE ASSESSMENT OF GRAPEVINES REPLACED AS THE RESULT OF
PHYLLOXERA INFESTATION OR PIERCE'S DISEASE**

The Board of Supervisors of the County of Riverside ordains as follows:

SECTION 1. FINDINGS AND PURPOSE.

Section 3(i) of Article XIII of the California Constitution provides that grapevines are exempt from property taxation until three (3) years after the season in which they are planted in vineyard form. Revenue and Taxation Code Section 53 now permits a county board of supervisors, after consultation with affected local agencies within the county's boundaries, to establish an exception to the general valuation rule, to wit: if grapevines less than 15 years of age must be removed solely as the result of phylloxera infestation or Pierce's Disease, the base year value of replacement grapevines shall be the base year value of the removed vines factored to the lien date of the first taxable year of the replacement vines. The county has consulted with affected local agencies within the boundaries of the county regarding the subject of this ordinance.

SECTION 2. ASSESSMENT OF REPLACEMENT VINES; PHYLLOXERA OR PIERCE'S DISEASE.

When grapevines which are less than 15 years old are removed solely as a result of phylloxera infestation or Pierce's Disease, and when substantially equivalent grapevines are planted on the same parcel as the removed grapevines, the initial base year value for the replacement grapevines shall be the base year value of the removed grapevines factored to the lien date of the first taxable year of the replacement vines.

SECTION 3. SUBSTANTIALLY EQUIVALENT GRAPEVINES; MEANING.

The assignment of base year replacement value shall be limited to that portion of the replacement grapevines that are substantially equivalent to the grapevines that were replaced, if the replacement grapevines are planted at a greater density.

SECTION 4. CERTIFICATION BY AGRICULTURAL COMMISSIONER.

The assessment authorized by this chapter shall apply only if the County Agricultural Commissioner certifies in writing that phylloxera infestation or Pierce's Disease is the sole cause necessitating removal of the existing grapevines.

SECTION 5.

This ordinance shall take effect 30 days after the date of adoption.

Adopted: 799 Item 3.3 of 11/09/1999 (Eff: 12/09/1999)

Amended: 799.1 Item 3.8 of 10/29/2002 (Eff: 11/28/2002)