

**ORDINANCE NO. 538
(AS AMENDED THROUGH 538.5)
AN ORDINANCE OF THE COUNTY OF RIVERSIDE AMENDING ORDINANCE NO.
538 PROVIDING FOR TAX RELIEF IN DISASTERS**

The Board of Supervisors of the County of Riverside, State of California, do ordain as follows:

SECTION 1. In accordance with Revenue and Taxation Code Section 170, which provides disaster relief for damaged property, Section 1 of Ordinance No. 538.5 and Section 4.20.010 of the Riverside County Code are amended to read as follows:

- a. Every assessee of any taxable property, or any person liable for the taxes thereon, whose property was damaged or destroyed without his or her fault, may apply for reassessment of that property within 12 months of the misfortune or calamity as provided in Revenue and Taxation Code Section 170.
- b. The assessor may initiate the reassessment where the assessor determines that within the preceding 12 months taxable property located in the county was damaged or destroyed as provided in Revenue and Taxation Code Section 170.
- c. To be eligible for reassessment, the damage or destruction to the property shall have been caused by any of the following:
 1. A major misfortune or calamity, in an area or region subsequently proclaimed by the Governor to be in a state of disaster, if that property was damaged or destroyed by the major misfortune or calamity that caused the Governor to proclaim the area or region to be in a state of disaster. As used in this paragraph, "damage" includes a diminution in the value of property as a result of restricted access to the property where that restricted access was caused by the major misfortune or calamity.
 2. A misfortune or calamity.
 3. A misfortune or calamity that, with respect to a possessory interest in land owned by the state or federal government has caused the permit or other right to enter upon the land to be suspended or restricted. As used in this paragraph, "misfortune or calamity" includes a drought condition such as existed in this state in 1976 and 1977.

SECTION 2. BASIC PROCEDURES. **REPEALED by Ordinance 538.5**

SECTION 3. DISCOVERY BY ASSESSOR OF DAMAGE TO PROPERTY;
NOTIFICATION TO PROPERTY OWNER. **REPEALED by Ordinance 538.5**

SECTION 4. DETERMINATION OF THE TAX. **REPEALED by Ordinance 538.5**

SECTION 5. ASSESSMENT OF LIEN DATE. **REPEALED by Ordinance 538.5**

SECTION 6. This Ordinance shall take effect 30 days after its adoption.

Adopted: 538 04/18/1972 (Eff: 05/18/1972) Repeals Ordinance 528

Amended: 538.1 10/08/1974 (Eff: 11/06/1974)
538.2 11/09/1976 (Eff: 12/08/1976)
538.3 03/14/1978 (Eff: 04/12/1978)
538.4 Item 6.1 of 09/18/1979 (Eff: 10/17/1979)
538.5 Item 3.36 of 02/25/2003 (Eff: 03/26/2003)