

ORDINANCE NO. 4545

ORDINANCE REPEALING CHAPTER 5.14 OF TITLE 5 OF THE MENDOCINO COUNTY CODE PERTAINING TO DAMAGE AND CALAMITY REASSESSMENT AND AMENDING IN ITS ENTIRETY CHAPTER 5.12 PERTAINING TO DAMAGE OR CALAMITY REASSESSMENT

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

SECTION I

Chapter 5.14 of Title 5 of the Mendocino County Code is repealed in its entirety.

SECTION II

Chapter 5.12 of to Title 5 of the Mendocino County Code is amended in its entirety to read as follows:

CHAPTER 5.12 DAMAGE REASSESSMENT

Sec. 5.12.010 - Authorization.

This Chapter is enacted pursuant to California Revenue and Taxation Code, Section 170.

Sec. 5.12.020 – Application.

Every assessee of any taxable property, or any person liable for taxes thereon, whose property was damaged or destroyed by misfortune or calamity without his or her fault, whether by major disaster or individual misfortune, may apply for reassessment of that property as provided in section 170 of the California Revenue and Taxation Code.

To be eligible for reassessment the damage or destruction to the property shall have been caused by any of the following:

(a) A major misfortune or calamity in an area or region subsequently proclaimed by the Governor to be in a state of disaster;

(b) A misfortune or calamity; or

(c) 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.

Sec. 5.12.030 – Filing Requirements.

The application for reassessment must be filed by delivering to the Mendocino County Assessor's office a written application requesting reassessment as required in section 170, within twelve months of the misfortune or calamity.

The assessor may initiate the reassessment where the assessor determines that within the preceding twelve months taxable property located in the county was damaged or destroyed.

PASSED AND ADOPTED by the Board of Supervisors of the County of Mendocino, State of California, on this 8th day of April, 2025, by the following roll call vote:

AYES:	Supervisors Cline, Mulheren, Haschak, Norvell, and Williams
NOES:	None
ABSENT:	None

WHEREUPON, the Chair declared the Ordinance passed and adopted and **SO ORDERED**.

ATTEST: DARCIE ANTLE
Clerk of the Board

JOHN HASCHAK, Chair
Mendocino County Board of Supervisors

Deputy

I hereby certify that according to the provisions of Government Code Section 25103, delivery of this document has been made.

APPROVED AS TO FORM:
CHARLOTTE E. SCOTT
County Counsel

BY: DARCIE ANTLE
Clerk of the Board

Deputy