

## ARTICLE I. IN GENERAL

### **Sec. 11-10. Accumulative Capital Outlay Fund--created-- fund contained in annual budget**

Pursuant to the provisions to section 53730 et seq., of the Government Code of the state, there is created a fund for capital outlays. Such fund shall be set forth in each annual budget and be in addition to any other fund allowed by law and shall be known and designated as follows: "Accumulative Capital Outlay Fund."

(Ord. No. 595, §1; Ord. No. 1465, §1)

### **Sec. 11-11. Accumulative Capital Outlay Fund--levy**

The board of supervisors shall each year in the same manner that they provide for the levy and collection of taxes for other purposes provide for the levy and collection of such taxes as may be necessary to accumulate or maintain the Accumulative Capital Outlay Fund for capital outlays in such an amount as may be set forth and provided in each annual budget of the county.

(Ord. No. 595, §2; Ord. No. 1465, §1)

### **Sec. 11-12. Accumulative Capital Outlay Fund--use**

The capital outlay fund accumulated may be expended only for the purpose of construction, reconstruction, remodeling or purchasing public buildings, the acquisition of sites, and the original furnishing thereof or any other construction project and the acquisition of lands for public use. Such fund shall remain inviolate for the making of such capital outlays and disbursement shall not be made from the fund except for such purpose, unless the electors of the county consent to the use of the money in the fund for some other specific purpose at an election duly and regularly called at which such proposition is submitted to them in the manner prescribed by law.

(Ord. No. 595, §3; Ord. No. 1465, §1)

### **Sec. 11-13. Warrants-procedure for receipt, collection and deposit of money**

(a) **When warrant considered void.** A warrant issued is void if not presented to the county treasurer for payment within one year after its date of issuance.

(b) **When warrant considered lost.** A warrant shall be considered lost if it has been mailed and has not been received by the addressee within seven days after the date of mailing. This section is adopted pursuant to section 29853 of the Government Code of the state, and applies to all county warrants, whether for relief or otherwise.

(c) **Notice of receipts required for money.** Officers, employees and elected officials who are authorized to receive money for the county in their official capacity,

must post in a conspicuous place at any designated collection station or counter, the following public notice expressed in plain and legible print:

"Notice to the Public: Employee personnel of Solano County are required by law to forthwith give official receipt for any money paid into the Solano County Treasury. Secure your receipt when payment is made."

(d) **Cash collection and deposits.**

(1) After receipts for money have been issued, they must be recorded on a cash collection record, either in detail or batches that identify a type of cash transaction, whether receipted or not. The cash collection record shall be maintained in the form prescribed by the county auditor. Such collections should be totaled daily to identify such receipted transactions on a prescribed register, or separately identified on a deposit permit with attachments of copies of each issued receipt included.

(2) All collected money coming into the possession of a county agent or collector must be deposited in the county treasury intact, when not legislatively provided for to be deposited elsewhere, for the amount of each separate cash transaction or be daily totals as soon as practicable. However, the usually expected practice will be to make such deposits daily, and overnight storage of such funds are not expected to exceed five hundred dollars unless approved in writing by the county auditor.

(3) Under usual circumstances subject to the approval of the county auditor, collections of money may be converted to a county treasurer's cashier check, payable in the name of the county treasurer when settlement with the county auditor cannot be made on or before the fifth day of each month.

(4) In those instances in which a county agent or collector is legislatively required to make deposits directly in the county treasury, collections of such money shall be converted to the form of a cashier's check or a postal money order payable to the county treasurer, and forwarded to him immediately.

(5) In lieu of depositing trust money directly into the county treasury, the county auditor may authorize a collector to deposit such money in a local bank account only when refunds are legislatively provided to make refunds.

(Ord. No. 546, §1; Ord. No. 816, §1; Ord. No. 1465, §1; Ord. No. 1523, §1.)

**Sec. 11-14. Reassessment of property damaged or destroyed by misfortune or calamity**

(a) Every person who owns, possesses or controls taxable property before January 1 at 12:01 a.m., or acquires such property after January 1 and is liable for the taxes for the property for the fiscal year on or after July 1 may apply to have the property reassessed if the property is damaged by misfortune or calamity. In order to apply for the reassessment of damaged property, the individual must show that the property was

damaged or destroyed by misfortune or calamity as specified below after January 1 and that the damage is in excess of ten thousand dollars (\$10,000).

In order to apply for reassessment of such property, the individual must deliver, within twelve (12) months immediately following the misfortune or calamity, a written application to the Assessor/Recorder showing the condition and value, if any, of the property immediately before and after the damage or destruction and the dollar amount of the damage. The application shall be executed under penalty of perjury or, if executed outside the State of California, verified by affidavit.

To be eligible for reassessment, the damage or destruction to the property must 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 which 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 which, 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.

(b) The Assessor/Recorder shall process the application or may initiate the reassessment when he or she determines that within the immediately preceding twelve (12) months taxable property was damaged or destroyed as provided for in California Revenue and Taxation Code section 170.

(Ord. No. 1106, §1; Ord. No. 1465, §1; Ord. No. 1620, §2)

**Sec. 11-15. Repealed**

(Ord. No. 1106, §1; Ord. No. 1465, §1; Ord. No. 1620; §3)

**Sec. 11-16. Transfer of base year value of property damaged or destroyed by misfortune or calamity--application generally**

(a) Notwithstanding any other provision of law, pursuant to the authority of paragraph (3) of subdivision (e) of Section 2 of Article XIII A of the California Constitution, the Board of Supervisors, after consultation with affected local taxing entities located within the boundaries of the County, authorizes the transfer, subject to the conditions and limitations of Revenue and Taxation Code section 69.3, of the base year value of real property that is located within another county in this state and has been substantially damaged or destroyed by a disaster to comparable replacement

property of equal or lesser value, including land, that is located within Solano County. The acquisition or new construction of replacement property to replace the damaged or destroyed property must occur within three (3) years after the damage or destruction of the original property.

(b) The base year value of the original property shall be the base year value of the original property as determined in accordance with Section 110.1 of the Revenue and Taxation Code, with those adjustments permitted by subdivision (b) of Section 2 of Article XIII A of the California Constitution and subdivision (f) of Section 110.1, determined as of the date immediately prior to the date that the original property was substantially damaged or destroyed. The base year value of the original property shall also include any inflation factor adjustments permitted by subdivision (f) of Section 110.1 for the period subsequent to the date of the substantial damage to, or destruction of, the original property and up to the date the replacement property is acquired or newly constructed. The base year shall be deemed to be the base year or years of any property to which that base year value is transferred pursuant to this section.

(Ord. No. 1500, §1.)

**Sec. 11-17. Definitions applicable to base year value transfer for damaged or destroyed property**

(a) **Affected local agency** means any city, special district, school district or community college district that receives an annual allocation of ad valorem property tax revenues.

(b) **Comparable replacement property** means a replacement property that has a full cash value of equal or lesser value as defined in paragraph 11-17(e), below.

(c) **Consultation** means a noticed hearing that is conducted by a county board of supervisors concerning the adoption of an ordinance described in Section 11-16(a) and with respect to which all affected local agencies within the boundaries of the county are provided with reasonable notice of the time and the place of the hearing and a reasonable opportunity to appear and participate in the hearing.

(d) **Disaster** means a major misfortune or calamity in an area subsequently proclaimed by the Governor to be in a state of disaster as a result of the misfortune or calamity.

(e) **Equal or lesser value** means that the amount of the full cash value of a replacement property does not exceed one of the following:

(1) One hundred five percent of the amount of the full cash value of the original property if the replacement property is purchased or newly constructed within the first year following the date of the damage or destruction of the original property.

(2) One hundred ten percent of the amount of the full cash value of the original property if the replacement property is purchased or newly constructed within the second year following the date of the damage or destruction of the original property.

(3) One hundred fifteen percent of the amount of the full cash value of the original property if the replacement property is purchased or newly constructed within the third year following the date of the damage or destruction of the original property.

(A) For the purposes of this paragraph, if the replacement property is, in part, purchased and, in part, newly constructed, the date the "replacement property is purchased or newly constructed" is the date of the purchase or the date of completion of new construction, whichever is later. For purposes of this paragraph, "full cash value of the original property" shall be the amount of its full cash value immediately prior to its substantial damage or destruction, as determined by the county assessor of the county in which the property is located.

(f) **Original property** means a building, structure, or other shelter constituting a place of abode, whether real property or personal property, that is owned and occupied by a claimant as his or her principal place of residence, and any land owned by the claimant on which the building, structure, or other shelter is situated, that has been substantially damaged or destroyed by a disaster, as declared by the Governor. For purposes of this subdivision, land constituting a part of original property includes only that area of reasonable size that is used as a site for a residence, and "land owned by the claimant" includes land for which the claimant either holds a leasehold interest described in subdivision (c) of Revenue and Taxation Code Section 61, or a land purchase contract. For purposes of this paragraph, each unit of a multi-unit dwelling shall be considered a separate original property.

(g) **Owner or owners** means an individual or individuals, but does not include any firm, partnership, association, corporation, company other legal entity or organization of any kind.

(h) **Replacement property** means a building, structure, or other shelter, or other personal property that is owned and occupied by a claimant as his or her principal place of residence, and any land owned by the claimant on which the building, structure, or other shelter is situated. For purposes of this paragraph, land constituting a part of the land replacement dwelling includes only that area of reasonable size that is used as the site for a residence, and "land owned by the claimant" includes land for which the claimant either holds a leasehold interest described in subdivision (c) of Revenue and Taxation Code section 61 or a land purchase contract. For purposes of this paragraph, each unit of a multi-unit dwelling shall be considered a separate replacement dwelling.

(i) **Substantially damaged or destroyed** means property that sustains physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster. Damage includes a diminution of value in the value of property as a result of restricted access to the property where the restricted access was caused by the disaster and is permanent in nature.

(Ord. No. 1500, §1.)

**Sec. 11-18. Procedure for transferring base year value on property substantially damaged or destroyed to new property**

(a) At the time the base year value of the substantially damaged or destroyed property is transferred pursuant to this ordinance the substantially damaged or destroyed property shall be reassessed at its full cash value. However, the substantially damaged or destroyed property shall retain its base year value notwithstanding that transfer. If the owner or owners of substantially damaged or destroyed property receive property tax relief under this section, that property shall not be eligible for property tax relief under subdivision (c) of Section 70 of the Revenue and Taxation Code in the event of its reconstruction.

(b) Only the owner or owners of the property that has been substantially damaged or destroyed may receive property tax relief under this ordinance. Relief under this ordinance shall be granted to an owner or owners of a substantially damaged or destroyed property obtaining title to comparable replacement property. The acquisition of an ownership interest in a legal entity that, directly or indirectly, owns real property is not an acquisition of comparable replacement property for purposes of this ordinance.

(c) A claim for relief under this ordinance shall be filed with the assessor of the county in which the replacement property is located in accordance with procedures and requirements as prescribed by the board. Those procedures and requirements that are prescribed by the board pursuant to this section shall, to the extent not inconsistent with this section, be similar to those procedures and requirements established with respect to Revenue and Taxation Code section 69.5.

(d) Any taxes that were levied on the replacement property prior to the filing of a claim on the basis of the replacement property's new base-year value, and any allowable annual adjustments thereto, shall be canceled or refunded to the claimant to the extent that taxes exceed the amount that would be due when determined on the basis of the adjusted new base year value.

(e) This section shall apply to any comparable replacement property of equal or lesser value that is acquired or newly constructed as a replacement for property that has been substantially damaged or destroyed by a disaster occurring on or after October 20, 1991, and to the determination of base year values for the 1991-92 fiscal year and each fiscal year thereafter.

(Ord. No. 788, §1; Ord. No. 1500, §1.)