



BUTTE COUNTY BOARD OF SUPERVISORS

SUPPLEMENTAL AGENDA

MARCH 28, 2023

9:00 AM

MEMBERS OF THE BOARD

BILL CONNELLY, DISTRICT 1

PETER DURFEE, DISTRICT 2

TAMI RITTER, DISTRICT 3

TOD KIMMELSHUE, DISTRICT 4

DOUG TEETER, DISTRICT 5

ANDY PICKETT
CHIEF ADMINISTRATIVE OFFICER &
CLERK OF THE BOARD

MEETING LOCATION
BOARD OF SUPERVISORS CHAMBERS
25 COUNTY CENTER DRIVE, SUITE 205
OROVILLE, CALIFORNIA 95965-3380

BRAD STEPHENS, COUNTY COUNSEL

3. CONSENT AGENDA

- 3.16 Letter in Support for AB 556 (Gallagher) and AB 1500 (Irwin) - Passed by voters in 1978, Proposition 13 restricted the rate of increase on reassessments to a maximum of 2% per year and limited property tax to 1% of assessed value. Under Proposition 13, a property can be reassessed at full market value when it changes ownership or if new construction occurs. To ensure that disaster survivors would not fall under the definition of new construction by rebuilding or purchasing a replacement property, voters subsequently passed several new construction exclusions. This includes Proposition 50 (1986), which allows the transfer of base year value of real property substantially damaged or destroyed by a disaster. The legislature implemented these provisions in Revenue and Taxation Code (RTC) §69, which allows the base year value of property that is substantially damaged or destroyed by a disaster, as declared by the Governor, to be transferred to comparable property in the same county, which is acquired or newly constructed within five years of the disaster. Additionally, RTC §70.5 authorizes the owner of property substantially damaged or destroyed by a disaster, as declared by the Governor, to apply the base year value of that property to replacement property reconstructed on the same site of the damaged or destroyed property within 5 years after the disaster if the reconstructed property is comparable. Assemblyman James Gallagher (3rd District) introduced AB 556 to give Camp Fire survivors an additional three years to purchase or construct a replacement property under RTC §69. Similarly, AB 1500 gives Woosley Fire and Camp Fire survivors an additional three years to rebuild a property under RTC §70.5. Both bills ensure 2018 Camp Fire survivors whose homes were damaged or destroyed have additional time to purchase or construct a new residence – action requested - APPROVE LETTERS (2) OF SUPPORT. (County Administration)