



STATE BOARD OF EQUALIZATION

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No. 82/49

March 23, 1982

TO COUNTY ASSESSORS:

NEW CALAMITY RELIEF MEASURE

On March 1, 1982 the Governor approved Assembly Bill 235, an urgency statute that took immediate effect. This legislation applies to the 1981-82 fiscal year and fiscal years thereafter. As Chapter 69, Statutes of 1982, the bill adds paragraph (j) to Section 170 of the Revenue and Taxation Code relative to calamity relief.

This legislation provides that, if a county has adopted a disaster relief ordinance, the assessor may, with the approval of the board of supervisors, reassess the damaged property as if an application for reassessment was received, and notify the last known owner of the property.

The statute now permits property owners who are away for an extended period of time, are absentee owners, or who may have been injured in the calamity and unable to apply for reassessment, to benefit from the disaster relief afforded those who are able to apply for reassessment.

Enclosed is a copy of the legislation for your information. If you have any questions, please contact the Technical Services (Real Property) Section at (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:hlo
Enclosure
AL-08-1326A