

ORDINANCE NO. 920
AN ORDINANCE OF THE COUNTY OF RIVERSIDE
ADOPTING THE PROVISIONS OF CALIFORNIA CONSTITUTION
ARTICLE XIII A. SECTION 2, RELATING TO THE ASSESSED
VALUATION OF REPLACEMENT PROPERTY

The Board of Supervisors of the County of Riverside Ordains as follows:

Section 1. PURPOSE. The purpose of this ordinance is to adopt and implement the provisions of California Constitution, Article XIII A, Section 2, which will allow the County to make applicable, the ability of any person over the age of 55 years or who is severely and permanently disabled, to transfer the established base year value of original property located in another county of this State to replacement dwellings located in the County of Riverside, subject to all of the conditions and limitations set out in Revenue and Taxation Code Section 69.5.

Section 2. AUTHORITY. This ordinance is adopted pursuant to California Constitution Article XIII A, Section 2(a) and Revenue and Taxation Code Section 69.5 (a)(2).

Section 3. FEE. The Assessor-County Clerk-Recorder shall collect a fee of \$85 pursuant to Revenue and Taxation Code Section 69.5(i)(3) for processing a rescission claim.

Section 4. CONSULTATION WITH LOCAL AFFECTED AGENCIES. This ordinance has been preceded by consultation between the Board of Supervisors and all local affected agencies within the boundaries of Riverside County through a duly noticed public hearing concerning the adoption of this ordinance.

Section 5. REQUIREMENTS. This ordinance is subject to each of the following requirements:

- a. All claims for transfers of base year value from original property located in another county shall be granted if the claims meet the applicable requirements of both subdivision (a) of Section 2 of Article XIII A of the California Constitution and Revenue and Taxation Code Section 69.5.
- b. All base valuations of original property located in another county and determined by its assessor shall be accepted in connection with the granting of claims for transfer of base year value.

Section 6. OPERATIVE PERIOD. This ordinance shall remain operative for a period of not less than five (5) years following the Effective Date of its adoption, and continue in effect thereafter until specifically repealed, or otherwise modified as authorized by law.

Section 7. OPERATIVE DATE. The provisions of this ordinance are applicable to any otherwise qualified replacement dwelling which is purchased or newly constructed in the County of Riverside on and after the Effective Date of this ordinance.

Section 8. SEVERABILITY. If any provision, clause, sentence or paragraph of this ordinance or the application thereof to any person or circumstances shall be held to be invalid, such invalidity shall not affect the other provisions of this ordinance which can be given effect without the invalid provision or application, and to this end, the provisions of this ordinance are hereby deemed to be severable.

Section 9. EFFECTIVE DATE. This ordinance shall take effect 30 days after the date of its adoption.

Adopted: 3-4 of 08/20/2013 (Eff: 09/19/2013)