

BOARD OF SUPERVISORS, COUNTY OF SIERRA, STATE OF CALIFORNIA

IN THE MATTER OF )  
REASSESSMENTS FOLLOWING ) ORDINANCE NO. 823  
MISFORTUNE OR CALAMITY )

THE BOARD OF SUPERVISORS OF THE COUNTY OF SIERRA ORDAINS as follows:

Ordinance Section One: Part 5, Chapter 24, Section 040 of the Sierra County Code is hereby amended in its entirety to read as follows:

CHAPTER 5.24 - DAMAGED PROPERTY TAX RELIEF

Section:

5.24.040 Assessor May Initiate Reassessment

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If no such application is made and the Assessor determines that a property has suffered damage caused by misfortune or calamity, which may qualify the property owner for relief under this chapter, the Assessor shall provide the last known owner of the property with an application for reassessment. The property owner shall file the completed application within thirty (30) days of notification by the Assessor. Upon receipt of a properly completed, timely filed application, the Assessor shall proceed to reassess property in the same manner as required above. In the event that no application is made, the Assessor is hereby authorized to reassess the property as provided in this chapter and to notify the last known owner of the property of the reassessment.

Ordinance Section Two: Part 5, Chapter 25, Section 040 of the Sierra County Code is hereby amended to read as follows:

CHAPTER 5.25 - REASSESSMENT OF POSSESSORY INTERESTS DAMAGED AND REDUCED IN VALUE

Section:

5.24.040 Assessor May Initiate Reassessment

5.24.040 Assessor May Initiate Reassessment

If no such application is made and the Assessor determines that a possessory interest has been suspended without fault of the holder thereof because of a misfortune or calamity which may qualify the holder thereof for relief under this chapter, the assessor shall provide the last known holder of such possessory interest with an application for reassessment. The holder shall file the completed application within thirty (30) days of

notification by the Assessor. Upon receipt of the properly completed, timely filed application, the Assessor shall proceed to reassess property in the same manner as required above. In the event that no application is made, the Assessor is hereby authorized to reassess the property as provided in this chapter and to notify the last known owner of the property of the reassessment.

**Ordinance Section Three:** This ordinance shall take effect thirty (30) days after its passage. Before the expiration of fifteen (15) days after passage of this ordinance, it shall be published once with the names of the members of the Board of Supervisors voting for and against the ordinance in the Mountain Messenger, a newspaper of general circulation published in the County of Sierra, State of California.

Introduced at a regular meeting of the Board of Supervisors held on the 15th day of November, 1994, and passed and adopted by the Board of Supervisors of the County of Sierra, State of California, on the 6th day of December, 1994, by the following roll call vote, to-wit:

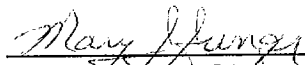
AYES:	Supervisors McIntosh, Lewis, McCaffrey, Bowling and Gallegos
NOES:	None
ABSTAIN:	None
ABSENT:	None

COUNTY OF SIERRA



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DONALD E. BOWLING  
CHAIRMAN, BOARD OF SUPERVISORS

ATTEST:



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MARY J. JUNG  
CLERK OF THE BOARD

APPROVED AS TO FORM:



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WILLIAM W. PANGMAN  
COUNTY COUNSEL

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