

ORDINANCE NO. 3403
AN ORDINANCE AMENDING TITLE 3, CHAPTER 3.21
OF THE COUNTY CODE

The Board of Supervisors of the County of San Luis Obispo, State of California, does ordain as follows:

SECTION 1: Section 3.21.020 of Title 3, Chapter 3.21 of the County Code is hereby amended as follows:

3.21.020 - Exemption of certain low value property from property tax.

(a) The board of supervisors hereby finds that the total taxes, special assessments, and applicable subventions on the types of property exempted by subsection (b) of this section would amount to less than the cost of assessing and collecting them.

(b) Pursuant to the authority of Revenue and Taxation Code Section 155.20, subject to the limitations stated in Sections 3.21.030 and 3.21.040, the board of supervisors hereby exempts from property tax, the following:

(1) Except as otherwise provided herein, all real property with a base year value less than or equal to two thousand five hundred dollars;

(2) All personal property with a full cash value less than or equal to five thousand dollars;

(3) All manufactured homes and associated accessories subject to local assessment with a full cash value less than or equal to five thousand dollars;

(4) All possessory interests with a base year value less than or equal to fifty thousand dollars.

(c) The provisions of subsection (b)(4) shall apply for lien dates occurring on or after January 1, 2020, and before January 1, 2025, unless the Legislature amends Revenue and Taxation Code section 155.20 to extend the fifty thousand dollar low-value exemption for lien dates occurring on or after January 1, 2025, in which case the low value exemption of less than or equal to fifty thousand dollars, referenced in subsection (b)(4,) will continue until repealed or amended by the Board of Supervisors. If the Legislature does not amend section 155.20 to extend the low-value exemption for lien dates occurring on or after January 1, 2025, the fifty thousand dollar low-value exemption shall apply only in the case of a possessory interest, for a temporary and transitory use, in a publicly owned fairground, fairground facility, convention facility, or cultural facility as described in section 155.20, subdivision (b)(1)(B)(ii), and for all other possessory interests the low-value exemption shall apply to those properties with a base year value less than, or equal to, ten thousand dollars.

SECTION 2: Section 3.21.040 of Title 3, Chapter 3.21 of the County Code is hereby amended as follows:

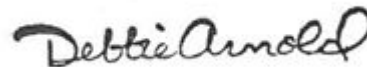
3.21.040 - Tax years for which exemption available.

Except as otherwise provided in subsection (c) of section 3.21.020, the exemption from property tax stated in Section 3.21.020 of this chapter shall first be available for the 2004-2005 tax year. The exemption shall be available for each tax year thereafter; provided, however, that the board of supervisors may repeal, limit, or modify the scope of this chapter for any such subsequent tax year or years by repealing, limiting, or modifying the exemption before the lien date for such subsequent tax year or years.

SECTION 3: This ordinance shall take effect and be in full force and effect thirty (30) days after its passage; and 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 a newspaper of general circulation published in the County of San Luis Obispo, State of California.

INTRODUCED at a regular meeting of the Board of Supervisors held on the 19th day of November, 2019, and PASSED and ADOPTED by the Board of Supervisors of the County of San Luis Obispo, State of California on the 10th day of December, 2019, by the following roll call vote, to wit:

AYES: Supervisors Bruce S. Gibson, Lynn Compton, Adam Hill and
Chairperson Debbie Arnold
NOES: None
ABSENT: Supervisor John Peschong
ABSTAINING: None



Debbie Arnold
Chairperson of the Board of Supervisors
County of San Luis Obispo, State of California

ATTEST:

WADE HORTON
Ex-Officio Clerk of the Board of Supervisors
County of San Luis Obispo, State of California

By: T'Ana Christensen
Deputy Clerk