

## Chapter 3.21 - LOW VALUE ASSESSMENTS AND PROPERTY TAX ON SUCH ASSESSMENTS

### Sections:

#### 3.21.010 - Authority for enactment.

This chapter is adopted pursuant to the authority granted to the board of supervisors by Sections 75.55, 155.20, and 531.9 of the Revenue and Taxation Code of the state.

(Ord. 3016 § 1 (part), 2003)

#### 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) All real property with the exception of subsections (b)(3) through (b)(5) 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, five thousand dollars except as otherwise provided in the next subsection with respect to possessory interests for a temporary or transient use; and
  - (5) All possessory interests, for a temporary or transient use, in a publicly owned fairground, fairground facility, convention facility, or cultural facility, with a base year value less than, or equal to, fifty thousand dollars.

(Ord. 3016 § 1 (part), 2003)

#### 3.21.030 - Exemption not applicable to Section 52 property.

Notwithstanding the provisions of Section 3.21.020, the exemption from property tax stated therein shall not apply to any of the types of real property referred to in Section 52 of the Revenue and Taxation Code of the state, including the following:

- (1) Property which is enforceably restricted pursuant to Section 8 of Article XIII of the California Constitution,
- (2) Property restricted to timberland use pursuant to subdivision (j) of Section 3 of Article XIII of the California Constitution,
- (3) Property subject to valuation as a golf course pursuant to Section 10 of Article XIII of the California Constitution, and
- (4) Property subject to valuation pursuant to Section 11 of Article XIII of the California Constitution.

(Ord. 3016 § 1 (part), 2003)

3.21.040 - Tax years for which exemption available.

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.

(Ord. 3016 § 1 (part), 2003)

3.21.050 - No escape assessments.

- (a) The board of supervisors hereby finds as follows: When the amount of an escape assessment is so small that it results in a tax liability of fifty dollars or less, it is not economical to enroll the escape assessment because the amount of taxes is outweighed by the cost of assessing and collecting the taxes.
- (b) Therefore, pursuant to Revenue and Taxation Code Section 531.9, effective immediately upon the effective date of the ordinance codified in this chapter, the board of supervisors hereby prohibits the county assessor from making any escape assessment of an appraisal unit where that assessment would result in taxes in the amount of fifty dollars or less.

(Ord. 3016 § 1 (part), 2003)

3.21.060 - Cancellation of supplemental assessments.

- (a) The board of supervisors hereby finds as follows: When the amount of a supplemental assessment is so small that it results in a tax liability of fifty dollars or less, it is not economical to enroll the supplemental assessment because the amount of taxes is outweighed by the cost of assessing and collecting the taxes.
- (b) Therefore, pursuant to Revenue and Taxation Code Section 75.55, effective immediately upon the date this ordinance takes effect, the board of supervisors hereby authorizes the county assessor to cancel any supplemental assessment of an appraisal unit where that assessment would result in a taxes in the amount of fifty dollars or less.

(Ord. 3016 § 1 (part), 2003)