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11/23/09



**ORDINANCE NO. \_\_\_\_\_**

**THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO DOES  
ORDAIN AS FOLLOWS:**

ALLOWING QUALIFIED HOMEOWNERS TO TRANSFER  
THE BASE YEAR VALUE OF A PRIOR PRINCIPAL  
RESIDENCE IN ANOTHER COUNTY TO A NEWLY  
CONSTRUCTED OR NEWLY PURCHASED PRINCIPAL  
RESIDENCE IN EL DORADO COUNTY

Section 1. Legislative Intent: Notwithstanding any other provision of law, pursuant to subdivision (a) of section 2 of article XIII A of the California Constitution, any person meeting the eligibility criteria set forth in section 69.5 of the California Revenue and Taxation Code, who resides on property located in another county within California which is eligible for the homeowners' exemption under subdivision (k) of section 3 of Article XIII A of the California Constitution and section 218 may transfer, subject to the conditions and limitations provided in section 69.5 of the Revenue and Taxation Code, the base-year value of that property to any replacement dwelling of equal or lesser value which is located within El Dorado County and which is purchased or newly constructed by that person as his or her principal residence within two years of the sale by that person of the original property, provided that the base-year value of the original property shall not be transferred to the replacement dwelling until the original property is sold.

Section 2. Consultation with Affected Agencies: This ordinance has been adopted after consultation between the Board of Supervisors for the County of El Dorado and other local affected agencies within the boundaries of El Dorado County, at duly noticed public hearings.

Section 3. Claims for Transfer of Base-Year Values: All claims for transfers of base-year value from original property located in another county, as permitted by this ordinance, 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 section 69.5 of the Revenue and Taxation Code, as then in effect. All claims for transfers of base year value shall be filed with the Assessor, on forms prescribed by the State Board of equalization for this purpose. The Assessor will make the claim forms available to prospective claimants.

Section 4. Determination of Original Property Base-Year Value: In determining the base year valuation of the original property located in another county, the base year valuation as determined by the assessor of such other county shall be accepted by the El Dorado County Assessor, in connection with the granting of claims for transfers of base year value.

Section 5. Processing Fee: Pursuant to the provisions of Section 54985 of the California Government Code, as part of the application for the transfer, the homeowner shall remit to the Assessor, a fee of five hundred dollars (\$500.00) for the costs to determine and process the transfer of the homeowner's current assessed value to the replacement residence located in El Dorado County. The transfer of assessed value shall not be effective unless and until the charge is paid, in full, to the Assessor.

Severability: The invalidity of any portion of this Ordinance shall not affect the validity of any other portion.

Section 6. Date this Ordinance Applies: The provisions of this chapter shall apply to replacement dwellings in El Dorado County which are purchased or newly constructed on or after the effective date of this Ordinance. No provision of this Ordinance shall have any retroactive application to replacement property purchased prior to the effective date of this ordinance.

Section 7. Effective Date: This Ordinance shall be and is hereby declared to be in full force and effect as of sixty (60) days from and after the date of its passage and shall be published once before the expiration of fifteen (15) days after its passage, with the names of the supervisors voting for and against the same in the Mountain Democrat, a newspaper of general circulation published in the County of El Dorado.

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Section 8. Expiration: This Ordinance will be repealed in its entirety and be of no further force and effect on April 1, 2015, unless the El Dorado County Board of Supervisors has acted to extend it prior to that date.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the \_\_\_\_day of \_\_\_\_\_, 2009, by the following vote of said Board:

Ayes:

**ATTEST**  
**SUZANNE ALLEN DE SANCHEZ**  
Clerk of the Board of Supervisors

Noes:  
Absent:

By \_\_\_\_\_  
Deputy Clerk

\_\_\_\_\_  
Chairman, Board of Supervisors

**I CERTIFY THAT:**  
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE

**Date** \_\_\_\_\_  
**ATTEST:** SUZANNE ALLEN DE SANCHEZ, Clerk of the Board of Supervisors  
of the County of El Dorado, State of California.

By \_\_\_\_\_  
Deputy Clerk