



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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No. 2005/040

June 17, 2005

TO COUNTY ASSESSORS:

APPLICATION OF ARTICLE XIII A'S ANNUAL INFLATION ADJUSTMENT  
TO PROPERTIES RECONSTRUCTED FOLLOWING A DISASTER

At the March 9, 2005 Board meeting in Culver City, San Bernardino County Assessor Don Williamson raised an issue about the adjustment of the base year value of property damaged or destroyed by a disaster. Specifically, Mr. Williamson stated his position that once a damaged or destroyed property has received a temporary reduction in assessment under Revenue and Taxation Code section 170, upon reconstruction of the property the base year value to be re-enrolled should not include any inflation factoring for assessment years in the interim between the damage and the reconstruction.

The Board decided to hear a presentation of the issue at the April 12, 2005 meeting of the Property Tax Committee. After hearing testimony at the April 12 meeting, the issue was referred to the interested parties process for further discussion.

Documents regarding this issue are posted on the Board's website at [www.boe.ca.gov/proptaxes/inflationtimeline05.htm](http://www.boe.ca.gov/proptaxes/inflationtimeline05.htm). An interested parties meeting will be held at the Board's headquarters in Sacramento at 450 N Street, Room 122, on July 27, 2005, beginning at 9:30 a.m. Interested parties who wish to participate in the meeting via telephone should contact Ms. Sherrie Kinkle at [sherrie.kinkle@boe.ca.gov](mailto:sherrie.kinkle@boe.ca.gov) or 916-322-2921. Comments regarding this issue may be submitted to Ms. Kinkle prior to the July 27 meeting

This issue is tentatively scheduled to go before the Board at the September 1, 2005 Property Tax Committee meeting.

Sincerely,

/s/ Mickie Stuckey for

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk