

AMENDED IN SENATE MARCH 28, 2016

**SENATE BILL**

**No. 1118**

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**Introduced by Senator Berryhill**

February 17, 2016

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An act to amend Section ~~218.5 of the Revenue and Taxation Code, relating to taxation~~; 8686 of the Government Code, relating to disaster relief, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

SB 1118, as amended, Berryhill. ~~Property tax: homeowners' exemption. Disaster relief.~~

*The California Disaster Assistance Act generally provides that the state share for disaster project allocations to local agencies is no more than 75% of total state eligible costs, except for specified events for which the state share is up to 100% of state eligible costs.*

*This bill would add the forest fires that occurred in the County of Calaveras in 2015 to the list of events for which the state share of state eligible cost is up to 100%.*

*This bill would incorporate changes to Section 8686 of the Government Code proposed by both this bill and SB 937, which would become operative only if both bills are enacted and become effective on or before January 1, 2017, and this bill is chaptered last.*

*This bill would declare that it is to take effect immediately as an urgency statute.*

~~Existing law requires county assessors to supply to the State Board of Equalization information from homeowners' property tax exemption claims and county records necessary to fully identify all homeowners' property tax exemption claims allowed by the assessors.~~

~~This bill would make a nonsubstantive change to those provisions.~~

Vote: ~~majority~~<sup>2/3</sup>. Appropriation: no. Fiscal committee: ~~no~~-yes.  
State-mandated local program: no.

*The people of the State of California do enact as follows:*

1     SECTION 1. *The Legislature finds and declares all of the*  
2     *following:*

3     (a) *In 2015 the Butte Fire burned through the County of*  
4     *Calaveras for a total of 70,868 acres. The Butte Fire took the lives*  
5     *of two people and destroyed or damaged 965 structures at an*  
6     *estimated \$300 million in insured losses, making it the seventh*  
7     *most destructive wildfire to hit the state.*

8     (b) *On September 10, 2015, the Calaveras County Board of*  
9     *Supervisors ratified the Declaration of a Local Emergency in*  
10    *Calaveras County as a result of the September 9, 2015, wildland*  
11    *fire that caused damage to public and private property.*

12    (c) *On September 22, 2015, Governor Edmund G. Brown Jr.*  
13    *requested that the area burned in the Butte Fire be declared a*  
14    *federal major disaster.*

15    (d) *On September 23, 2015, President Barack Obama declared*  
16    *the Butte Fire a federal major disaster.*

17    (e) *Prior to the Butte Fire, the County of Calaveras had not*  
18    *fully recovered from the economic impacts of the 2007 recession*  
19    *when the secured property tax revenues declined 28 percent*  
20    *between the 2008–09 fiscal year and the 2012–13 fiscal year for*  
21    *a loss in annual General Fund revenue of nearly \$4 million, and*  
22    *since that time, property tax revenues have only recovered by 12.3*  
23    *percent.*

24    (f) *The County of Calaveras is expected to have an estimated*  
25    *county share of cost for the Butte Fire response and recovery of*  
26    *\$1.4 million which will significantly impact the county's General*  
27    *Fund Reserve of \$2.4 million.*

28    SEC. 2. *Section 8686 of the Government Code is amended to*  
29    *read:*

30    8686. (a) *For any eligible project, the state share shall amount*  
31    *to no more than 75 percent of total state eligible costs.*

32    (b) *Notwithstanding subdivision (a), the state share shall be up*  
33    *to 100 percent of total state eligible costs connected with the*  
34    *following events:*

35    (1) *The October 17, 1989, Loma Prieta earthquake.*

1 (2) The October 20, 1991, East Bay fire.

2 (3) The fires that occurred in southern California from October  
3 1, 1993, to November 30, 1993, inclusive.

4 (4) The January 17, 1994, Northridge earthquake.

5 (5) Storms that occurred in California during the periods  
6 commencing January 3, 1995, and February 13, 1995, as specified  
7 in agreements between this state and the United States for federal  
8 financial assistance.

9 (6) The storms that occurred in California in December of 1996  
10 and early January of 1997, as specified in agreements between this  
11 state and the United States for federal financial assistance.

12 (7) The winter storms and flooding that occurred from February  
13 1, 1998, to April 30, 1998, inclusive, as specified in agreements  
14 between this state and the United States for federal financial  
15 assistance.

16 (8) The wildfires that occurred in southern California  
17 commencing October 21, 2003, as specified in agreements between  
18 this state and the United States for federal financial assistance.

19 (9) The December 22, 2003, San Simeon earthquake, as  
20 specified in agreements between this state and the United States  
21 for federal financial assistance.

22 (10) The severe storms, flooding, debris flows, and mudslides  
23 that occurred during December 27, 2004, to January 11, 2005,  
24 inclusive, in southern California, as specified in agreements  
25 between this state and the United States for federal financial  
26 assistance.

27 (11) The severe storms, flooding, landslides, and mud and debris  
28 flows that occurred in southern California during the period from  
29 February 16, 2005, to February 23, 2005, inclusive, as specified  
30 in agreements between this state and the United States for federal  
31 financial assistance.

32 (12) The severe storms, flooding, mudslides, and landslides that  
33 occurred in northern California during the period from December  
34 17, 2005, to January 3, 2006, inclusive, as specified in agreements  
35 between this state and the United States for federal financial  
36 assistance.

37 (13) The severe storms and flooding that occurred in northern  
38 and central California during the period from March 29, 2006, to  
39 April 16, 2006, inclusive, as specified in agreements between this  
40 state and the United States for federal financial assistance.

1     (14) *The forest fires that occurred in the County of Calaveras*  
2     *in 2015.*

3     (c) For any federally declared disaster subsequent to January 1,  
4     1995, that the Legislature has designated in subdivision (b), the  
5     state shall assume the increased share specified in subdivision (b)  
6     in those cases where the Federal Emergency Management Agency  
7     or another applicable federal agency has approved the federal share  
8     of costs.

9     (d) The state shall make no allocation for any project application  
10    resulting in a state share of less than two thousand five hundred  
11    dollars (\$2,500) under this section.

12    *SEC. 2.5. Section 8686 of the Government Code is amended*  
13    *to read:*

14    8686. (a) For any eligible project, the state share shall amount  
15    to no more than 75 percent of total state eligible costs.

16    (b) Notwithstanding subdivision (a), the state share shall be up  
17    to 100 percent of total state eligible costs connected with the  
18    following events:

19    (1) The October 17, 1989, Loma Prieta earthquake.

20    (2) The October 20, 1991, East Bay fire.

21    (3) The fires that occurred in southern California from October  
22    1, 1993, to November 30, 1993, inclusive.

23    (4) The January 17, 1994, Northridge earthquake.

24    (5) Storms that occurred in California during the periods  
25    commencing January 3, 1995, and February 13, 1995, as specified  
26    in agreements between this state and the United States for federal  
27    financial assistance.

28    (6) The storms that occurred in California in December of 1996  
29    and early January of 1997, as specified in agreements between this  
30    state and the United States for federal financial assistance.

31    (7) The winter storms and flooding that occurred from February  
32    1, 1998, to April 30, 1998, inclusive, as specified in agreements  
33    between this state and the United States for federal financial  
34    assistance.

35    (8) The wildfires that occurred in southern California  
36    commencing October 21, 2003, as specified in agreements between  
37    this state and the United States for federal financial assistance.

38    (9) The December 22, 2003, San Simeon earthquake, as  
39    specified in agreements between this state and the United States  
40    for federal financial assistance.

1 (10) The severe storms, flooding, debris flows, and mudslides  
2 that occurred during December 27, 2004, to January 11, 2005,  
3 inclusive, in southern California, as specified in agreements  
4 between this state and the United States for federal financial  
5 assistance.

6 (11) The severe storms, flooding, landslides, and mud and debris  
7 flows that occurred in southern California during the period from  
8 February 16, 2005, to February 23, 2005, inclusive, as specified  
9 in agreements between this state and the United States for federal  
10 financial assistance.

11 (12) The severe storms, flooding, mudslides, and landslides that  
12 occurred in northern California during the period from December  
13 17, 2005, to January 3, 2006, inclusive, as specified in agreements  
14 between this state and the United States for federal financial  
15 assistance.

16 (13) The severe storms and flooding that occurred in northern  
17 and central California during the period from March 29, 2006, to  
18 April 16, 2006, inclusive, as specified in agreements between this  
19 state and the United States for federal financial assistance.

20 (14) *The forest fires that occurred in the County of Calaveras*  
21 *in 2015.*

22 (15) *The forest fires that occurred in the County of Lake in 2015.*

23 (c) For any federally declared disaster subsequent to January 1,  
24 1995, that the Legislature has designated in subdivision (b), the  
25 state shall assume the increased share specified in subdivision (b)  
26 in those cases where the Federal Emergency Management Agency  
27 or another applicable federal agency has approved the federal share  
28 of costs.

29 (d) The state shall make no allocation for any project application  
30 resulting in a state share of less than two thousand five hundred  
31 dollars (\$2,500) under this section.

32 *SEC. 3. Section 2.5 of this bill incorporates amendments to*  
33 *Section 8686 of the Government Code proposed by both this bill*  
34 *and Senate Bill 937. It shall only become operative if (1) both bills*  
35 *are enacted and become effective on or before January 1, 2017,*  
36 *(2) each bill amends Section 8686 of the Government Code, and*  
37 *(3) this bill is enacted after Senate Bill 937, in which case Section*  
38 *2 of this bill shall not become operative.*

39 *SEC. 4. This act is an urgency statute necessary for the*  
40 *immediate preservation of the public peace, health, or safety within*

1 *the meaning of Article IV of the Constitution and shall go into*  
2 *immediate effect. The facts constituting the necessity are:*

3 *In order to timely provide essential relief to those persons who*  
4 *have suffered damage or loss as a result of the forest fires that*  
5 *occurred in the County of Calaveras in 2015, it is necessary that*  
6 *this act take effect immediately.*

7 ~~SECTION 1. Section 218.5 of the Revenue and Taxation Code~~  
8 ~~is amended to read:~~

9 ~~218.5. In order to assure the accuracy of the state's~~  
10 ~~reimbursements for the homeowners' property tax exemption and~~  
11 ~~to prevent duplications of the exemptions within the state and~~  
12 ~~improper overlapping with other benefits provided by law, county~~  
13 ~~assessors shall supply information from homeowners' property~~  
14 ~~tax exemption claims and county records as is specified by written~~  
15 ~~request of the board, and with the concurrence of the Controller,~~  
16 ~~necessary to fully identify all homeowners' property tax exemption~~  
17 ~~claims allowed by the assessors. The board may specify that the~~  
18 ~~information include all or a part of the names and social security~~  
19 ~~numbers of claimants and spouses and the identity and location of~~  
20 ~~the dwelling to which the exemption applies. The information may~~  
21 ~~be required in the form of data processing media or other media~~  
22 ~~and in a format that is compatible with the recordkeeping processes~~  
23 ~~of the counties and the auditing procedures of the state.~~