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AMENDED IN SENATE SEPTEMBER 4, 2009
AMENDED IN SENATE SEPTEMBER 1, 2009
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CALIFORNIA LEGISLATURE—2009–10 REGULAR SESSION

ASSEMBLY BILL

No. 50

Introduced by Assembly Member Nava
(Coauthors: Assembly Members Carter, John A. Perez, Saldana,
and Smyth)
(Coauthor: Senator Maldonado)

December 1, 2008

An act to amend Section 65302.6 of the Government Code, and to amend Sections 218, 17207, and 24347.5 of, and to add Sections 170.5, 195.146, 195.147, 195.148, 195.152, 195.153, 195.154, 195.155, 195.156, and ~~195.157~~ 195.157, 195.161, 195.162, and 195.163 to, the Revenue and Taxation Code, relating to disaster relief, making an appropriation therefor, and declaring the urgency thereof, to take effect immediately.

LEGISLATIVE COUNSEL'S DIGEST

AB 50, as amended, Nava. Disaster relief.

(1) Under the California Disaster Assistance Act the state share may be up to 100% for costs connected with certain events only if the local agency has adopted a local hazard mitigation plan in accordance with specified federal law.

Existing law, the Planning and Zoning Law, requires that a city, county, or city and county general plan contain a safety element for the protection of the community from specified safety risks, and authorizes a city, county, or a city and county to adopt with its safety element a federally specified local hazard mitigation plan that includes specified elements.

This bill would eliminate the requirement that adoption of the federally specified local hazard mitigation plan include required specified elements.

(2) Existing law authorizes a county board of supervisors to provide by ordinance for the reassessment of property that is damaged or destroyed, without fault on the part of the assessee, by a major misfortune or calamity, upon the application of the assessee or upon the action of the county assessor with the board's approval. With respect to certain counties that have adopted reassessment ordinances and have been declared by the Governor to be in a state of emergency as a result of certain events, existing law provides for state allocations of the estimated amounts of the reductions in property tax revenues resulting in certain fiscal years from reassessments under those ordinances. Existing law also continuously appropriates, without regard to fiscal years, moneys in the Special Fund for Economic Uncertainties for purposes of funding these state allocations.

This bill would provide for similar state allocations with respect to property tax revenue reductions resulting from a reassessment for damages incurred within the County of Santa Barbara, which was declared by the Governor to be in a state of emergency due to the wildfires that commenced in November 2008 or May 2009, ~~and~~ within the Counties of Orange, Riverside, and San Bernardino, which were declared by the Governor to be in a state of emergency due to the wildfires that commenced in November 2008, *and within the County of Placer, which was declared by the Governor to be in a state of emergency due to the wildfires that commenced in August 2009.*

By requiring moneys continuously appropriated from the Special Fund for Economic Uncertainties to be allocated for the new purpose of reimbursing these counties for these property tax revenue reductions, this bill would make an appropriation.

(3) Existing property tax law provides, pursuant to a specified provision of the California Constitution, for a homeowners' property tax exemption in the amount of \$7,000 of the full value of a "dwelling," as defined.

This bill would also provide that any dwelling that qualified for the exemption prior to ~~the commencement dates of the wildfires listed in the Governor's disaster proclamations of November 14, 2008, and May 7, 2009, that was damaged or destroyed by the wildfires in the County of Santa Barbara, as declared by the Governor in November 2008 or May 2009, and prior to the commencement dates of the wildfires listed in the Governor's disaster proclamations of November 15, 2008, and November 17, 2008, that was damaged or destroyed by the wildfires in the Counties of Orange, Riverside, and San Bernardino, as declared by the Governor in November 2008, and that has not changed ownership since the commencement dates of these disasters as listed in the proclamations, August 30, 2009, that was damaged or destroyed by the wildfires in the County of Placer, as declared by the Governor in August 2009, and that has not changed ownership since August 30, 2009,~~ may not be denied the exemption solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to wildfires.

The California Constitution requires the Legislature, in each fiscal year, to reimburse local governments for the revenue losses incurred by those governments in that fiscal year as a result of the homeowners' property tax exemption.

This bill would state the intent of the Legislature to make this required reimbursement in the annual Budget Act. By requiring local tax officials to implement new exemption criteria, this bill would impose a state-mandated local program.

The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

(4) The Personal Income Tax Law and the Corporation Tax Law provide for the carryover to specified taxable years of specified losses sustained as a result of certain disasters occurring in California in an

area determined by the President of the United States to warrant specified federal assistance, or proclaimed by the Governor to be in a state of emergency.

This bill would extend these provisions to losses sustained in the County of Santa Barbara as a result of the wildfires that commenced in November 2008 or May 2009, and in the Counties of Orange, Riverside, and San Bernardino as a result of the wildfires that commenced in November 2008 *County of Placer as a result of the wildfires that commenced in August 2009*. This bill would authorize a taxpayer to make an election to claim a deduction for those losses on the tax return for the preceding year.

(5) Existing law requires the auditor of a county which was the subject of the Governor's proclamation of a state of emergency to certify to the Director of Finance an estimate of the total reduction in property tax revenues resulting from the reassessment by the county assessor of those properties that are eligible as a result of disasters, and requires the director to verify the county auditor's estimate and certify that amount to the Controller for allocation to the county.

This bill would prohibit, for any fire disaster occurring after January 1, 2010, the Department of Finance to certify a county auditor's estimate of the total reduction in property tax resulting from the reassessment by the county assessor of eligible properties as a result of those disasters unless the county demonstrates compliance with specified requirements at the time the fire disaster occurred.

~~(6) This bill would incorporate additional changes in Sections 218, 17207, and 24347.5 of the Revenue and Taxation Code proposed by AB 15, to be operative only if AB 15 and this bill are both enacted and become effective on or before January 1, 2010, both bills amend those sections, this bill is enacted after AB 15, and both AB 666 and SB 505 are enacted.~~

~~(7) This bill would become operative only if both AB 666 and SB 505 of the 2009–10 Regular Session of the Legislature are enacted in 2009, and the operative date would depend on the enactment date of those bills.~~

~~(8)~~

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

Vote: $\frac{2}{3}$. Appropriation: yes. Fiscal committee: yes.
State-mandated local program: yes.

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

SECTION 1. Section 65302.6 of the Government Code is amended to read:

65302.6. (a) A city, county, or a city and county may adopt, with its safety element pursuant to subdivision (g) of Section 65302, a local hazard mitigation plan (HMP) specified in the federal Disaster Mitigation Act of 2000 (Public Law 106-390; 42 U.S.C. Sec. 5121 et seq.).

(b) Local jurisdictions that have not adopted a local hazard mitigation plan shall be given preference by the Office of Emergency Services in recommending actions to be funded from the Pre-Disaster Mitigation Program, the Hazard Mitigation Grant Program, and the Flood Mitigation Assistance Program to assist the local jurisdiction in developing and adopting a local hazard mitigation plan, subject to available funding from the Federal Emergency Management Agency.

SEC. 2. Section 170.5 is added to the Revenue and Taxation Code, to read:

170.5. For any fire disaster occurring after January 1, 2010, the Department of Finance shall not certify a county auditor's estimate of the total amount of the reduction in property tax revenues resulting from the reassessment by the county assessor pursuant to paragraph (1) of subdivision (a) of Section 170 of those properties that are eligible properties as a result of those disasters, unless the county demonstrates compliance with all of the following requirements at the time the fire disaster occurred:

(a) The county had at least one of the following for each state responsibility area within its jurisdiction:

(1) Its own structural fire protection services.

(2) A contract providing structural fire protection services by the Department of Forestry and Fire Protection that requires all state costs to provide structural fire protection be included in the contract, including, but not limited to, salaries and wages, benefits, retirement, distributed administrative costs, workers' compensation, equipment, and costs associated with entering into the contract.

(3) Structural fire protection services from another county, city, special district, or political subdivision of the state, or another entity organized solely to provide fire protection services that is monitored and funded by a county or other public entity.

(b) The county was in compliance with Chapter 6.8 (commencing with Section 51175) of Part 1 of Division 1 of Title 5 of the Government Code.

(c) If a county had land designated as a very high fire hazard severity zone of state responsibility area within its jurisdiction, the county had a fire risk reduction public education program that included, but was not limited to, recommendations for ignition-resistant landscaping, creating and maintaining defensible space around homes and other structures, and ignition-resistant construction principles.

SEC. 3. Section 195.146 is added to the Revenue and Taxation Code, to read:

195.146. (a) By October 30, ~~2009~~ 2010, the auditor of the County of Santa Barbara, which was the subject of the Governor's proclamation of a state of emergency for wildfires that commenced on November 13, 2008, shall certify to the Director of Finance an estimate of the total amount of the reduction in property tax revenues on both the regular secured roll and the supplemental roll for the 2008–09 fiscal year resulting from the reassessment by the county assessor pursuant to paragraph (1) of subdivision (a) of Section 170 of those properties that are eligible properties as a result of those disasters, except that the amount certified shall not include any estimated property tax revenue reductions to school districts, other than basic state aid school districts, and county offices of education.

(b) For purposes of this section, "basic state aid school district" means any school district that does not receive a state apportionment pursuant to subdivision (h) of Section 42238 of the Education Code, but receives from the state only a basic apportionment pursuant to Section 6 of Article IX of the California Constitution.

SEC. 4. Section 195.147 is added to the Revenue and Taxation Code, to read:

195.147. After the county auditor of the eligible county, as described in Section 195.146, has made the applicable certification to the Director of Finance pursuant to that section, the director shall, within 30 days after verification of the county auditor's estimate, certify this amount to the Controller for allocation to the county. Upon receipt of certification from the Director of Finance,

1 the Controller shall make the appropriate allocation to the county
2 within 10 working days.

3 SEC. 5. Section 195.148 is added to the Revenue and Taxation
4 Code, to read:

5 195.148. (a) On or before June 30, ~~2010~~ 2011, an eligible
6 county, as described in Section 195.146, shall compute and remit
7 to the Controller for deposit in the General Fund an amount equal
8 to the amount allocated to it by the Controller pursuant to Section
9 195.147, less the actual amount of its property tax revenue lost on
10 the regular secured and supplemental rolls with respect to those
11 eligible properties described in Section 195.146 as a result of the
12 reassessment of those properties pursuant to paragraph (1) of
13 subdivision (a) of Section 170, excluding any property tax revenue
14 lost by school districts, other than basic state aid school districts,
15 and county offices of education. If the actual amount of property
16 tax revenue lost by an eligible county in the immediately preceding
17 fiscal year, as described and limited in the preceding sentence,
18 exceeds the amount allocated by the Controller to that county
19 pursuant to Section 195.147, the Controller shall allocate the
20 amount of that excess to that eligible county.

21 (b) For purposes of this section, “basic state aid school district”
22 means any school district that does not receive a state
23 apportionment pursuant to subdivision (h) of Section 42238 of the
24 Education Code, but receives from the state only a basic
25 apportionment pursuant to Section 6 of Article IX of the California
26 Constitution.

27 SEC. 6. Section 195.152 is added to the Revenue and Taxation
28 Code, to read:

29 195.152. (a) By October 30, ~~2009~~ 2010, the auditors of the
30 Counties of Orange, Riverside, and San Bernardino, which were
31 the subject of the Governor’s proclamations of a state of emergency
32 for wildfires that commenced on November 15, 2008, or November
33 16, 2008, shall certify to the Director of Finance an estimate of
34 the total amount of the reduction in property tax revenues on both
35 the regular secured roll and the supplemental roll for the 2008–09
36 fiscal year resulting from the reassessment by the county assessor
37 pursuant to paragraph (1) of subdivision (a) of Section 170 of those
38 properties that are eligible properties as a result of those disasters,
39 except that the amount certified shall not include any estimated

1 property tax revenue reductions to school districts, other than basic
2 state aid school districts, and county offices of education.

3 (b) For purposes of this section, “basic state aid school district”
4 means any school district that does not receive a state
5 apportionment pursuant to subdivision (h) of Section 42238 of the
6 Education Code, but receives from the state only a basic
7 apportionment pursuant to Section 6 of Article IX of the California
8 Constitution.

9 SEC. 7. Section 195.153 is added to the Revenue and Taxation
10 Code, to read:

11 195.153. After the county auditor of the eligible county, as
12 described in Section 195.152, has made the applicable certification
13 to the Director of Finance pursuant to that section, the director
14 shall within 30 days after verification of the county auditor’s
15 estimate, certify this amount to the Controller for allocation to the
16 county. Upon receipt of certification from the Director of Finance,
17 the Controller shall make the appropriate allocation to the county
18 within 10 working days.

19 SEC. 8. Section 195.154 is added to the Revenue and Taxation
20 Code, to read:

21 195.154. (a) On or before June 30, ~~2010~~ 2011, an eligible
22 county, as described in Section 195.152, shall compute and remit
23 to the Controller for deposit in the General Fund an amount equal
24 to the amount allocated to it by the Controller pursuant to Section
25 195.153, less the actual amount of its property tax revenue lost on
26 the regular secured and supplemental rolls with respect to those
27 eligible properties described in Section 195.152 as a result of the
28 reassessment of those properties pursuant to paragraph (1) of
29 subdivision (a) of Section 170, excluding any property tax revenue
30 lost by school districts, other than basic state aid school districts,
31 and county offices of education. If the actual amount of property
32 tax revenue lost by an eligible county in the immediately preceding
33 fiscal year, as described and limited in the preceding sentence,
34 exceeds the amount allocated by the Controller to that county
35 pursuant to Section 195.153, the Controller shall allocate the
36 amount of that excess to that eligible county.

37 (b) For purposes of this section, “basic state aid school district”
38 means any school district that does not receive a state
39 apportionment pursuant to subdivision (h) of Section 42238 of the
40 Education Code, but receives from the state only a basic

1 apportionment pursuant to Section 6 of Article IX of the California
2 Constitution.

3 SEC. 9. Section 195.155 is added to the Revenue and Taxation
4 Code, to read:

5 195.155. (a) By October 30, 2010, the auditor of the County
6 of Santa Barbara, which was the subject of the Governor's
7 proclamation of a state of emergency for wildfires that commenced
8 on May 5, 2009, shall certify to the Director of Finance an estimate
9 of the total amount of the reduction in property tax revenues on
10 both the regular secured roll and the supplemental roll for the
11 2009–10 fiscal year resulting from the reassessment by the county
12 assessor pursuant to paragraph (1) of subdivision (a) of Section
13 170 of those properties that are eligible properties as a result of
14 those disasters, except that the amount certified shall not include
15 any estimated property tax revenue reductions to school districts,
16 other than basic state aid school districts, and county offices of
17 education.

18 (b) For purposes of this section, "basic state aid school district"
19 means any school district that does not receive a state
20 apportionment pursuant to subdivision (h) of Section 42238 of the
21 Education Code, but receives from the state only a basic
22 apportionment pursuant to Section 6 of Article IX of the California
23 Constitution.

24 SEC. 10. Section 195.156 is added to the Revenue and Taxation
25 Code, to read:

26 195.156. After the county auditor of the eligible county, as
27 described in Section 195.155, has made the applicable certification
28 to the Director of Finance pursuant to that section, the director
29 shall within 30 days after verification of the county auditor's
30 estimate, certify this amount to the Controller for allocation to the
31 county. Upon receipt of certification from the Director of Finance,
32 the Controller shall make the appropriate allocation to the county
33 within 10 working days.

34 SEC. 11. Section 195.157 is added to the Revenue and Taxation
35 Code, to read:

36 195.157. (a) On or before June 30, 2011, an eligible county,
37 as described in Section 195.155, shall compute and remit to the
38 Controller for deposit in the General Fund an amount equal to the
39 amount allocated to it by the Controller pursuant to Section
40 195.156, less the actual amount of its property tax revenue lost on

1 the regular secured and supplemental rolls with respect to those
2 eligible properties described in Section 195.155 as a result of the
3 reassessment of those properties pursuant to paragraph (1) of
4 subdivision (a) of Section 170, excluding any property tax revenue
5 lost by school districts, other than basic state aid school districts,
6 and county offices of education. If the actual amount of property
7 tax revenue lost by an eligible county in the immediately preceding
8 fiscal year, as described and limited in the preceding sentence,
9 exceeds the amount allocated by the Controller to that county
10 pursuant to Section 195.156, the Controller shall allocate the
11 amount of that excess to that eligible county.

12 (b) For purposes of this section, “basic state aid school district”
13 means any school district that does not receive a state
14 apportionment pursuant to subdivision (h) of Section 42238 of the
15 Education Code, but receives from the state only a basic
16 apportionment pursuant to Section 6 of Article IX of the California
17 Constitution.

18 ~~SEC. 12. Section 218 of the Revenue and Taxation Code is~~
19 ~~amended to read:~~

20 ~~218. (a) The homeowners’ property tax exemption is in the~~
21 ~~amount of the assessed value of the dwelling specified in this~~
22 ~~section, as authorized by subdivision (k) of Section 3 of Article~~
23 ~~XIII of the California Constitution. That exemption shall be in the~~
24 ~~amount of seven thousand dollars (\$7,000) of the full value of the~~
25 ~~dwelling.~~

26 ~~(b) The exemption does not extend to property that is rented,~~
27 ~~vacant, under construction on the lien date, or that is a vacation or~~
28 ~~secondary home of the owner or owners, nor does it apply to~~
29 ~~property on which an owner receives the veteran’s exemption.~~

30 ~~(c) For purposes of this section, all of the following apply:~~

31 ~~(1) “Owner” includes a person purchasing the dwelling under~~
32 ~~a contract of sale or who holds shares or membership in a~~
33 ~~cooperative housing corporation, which holding is a requisite to~~
34 ~~the exclusive right of occupancy of a dwelling.~~

35 ~~(2) (A) “Dwelling” means a building, structure, or other shelter~~
36 ~~constituting a place of abode, whether real property or personal~~
37 ~~property, and any land on which it may be situated. A two-dwelling~~
38 ~~unit shall be considered as two separate single-family dwellings.~~

39 ~~(B) “Dwelling” includes the following:~~

1 ~~(i) A single-family dwelling occupied by an owner thereof as~~
2 ~~his or her principal place of residence on the lien date.~~

3 ~~(ii) A multiple-dwelling unit occupied by an owner thereof on~~
4 ~~the lien date as his or her principal place of residence.~~

5 ~~(iii) A condominium occupied by an owner thereof as his or her~~
6 ~~principal place of residence on the lien date.~~

7 ~~(iv) Premises occupied by the owner of shares or a membership~~
8 ~~interest in a cooperative housing corporation, as defined in~~
9 ~~subdivision (i) of Section 61, as his or her principal place of~~
10 ~~residence on the lien date. Each exemption allowed pursuant to~~
11 ~~this subdivision shall be deducted from the total assessed valuation~~
12 ~~of the cooperative housing corporation. The exemption shall be~~
13 ~~taken into account in apportioning property taxes among owners~~
14 ~~of share or membership interests in the cooperative housing~~
15 ~~corporations so as to benefit those owners who qualify for the~~
16 ~~exemption.~~

17 ~~(d) Any dwelling that qualified for an exemption under this~~
18 ~~section prior to October 20, 1991, that was damaged or destroyed~~
19 ~~by fire in a disaster, as declared by the Governor, occurring on or~~
20 ~~after October 20, 1991, and before November 1, 1991, and that~~
21 ~~has not changed ownership since October 20, 1991, shall not be~~
22 ~~disqualified as a "dwelling" or be denied an exemption under this~~
23 ~~section solely on the basis that the dwelling was temporarily~~
24 ~~damaged or destroyed or was being reconstructed by the owner.~~

25 ~~(e) Any dwelling that qualified for an exemption under this~~
26 ~~section prior to October 15, 2003, that was damaged or destroyed~~
27 ~~by fire or earthquake in a disaster, as declared by the Governor,~~
28 ~~during October, November, or December 2003, and that has not~~
29 ~~changed ownership since October 15, 2003, shall not be~~
30 ~~disqualified as a "dwelling" or be denied an exemption under this~~
31 ~~section solely on the basis that the dwelling was temporarily~~
32 ~~damaged or destroyed or was being reconstructed by the owner.~~

33 ~~(f) Any dwelling that qualified for an exemption under this~~
34 ~~section prior to June 3, 2004, that was damaged or destroyed by~~
35 ~~flood in a disaster, as declared by the Governor, during June 2004,~~
36 ~~and that has not changed ownership since June 3, 2004, shall not~~
37 ~~be disqualified as a "dwelling" or be denied an exemption under~~
38 ~~this section solely on the basis that the dwelling was temporarily~~
39 ~~damaged or destroyed or was being reconstructed by the owner.~~

1 ~~(g) Any dwelling that qualified for an exemption under this~~
2 ~~section prior to August 11, 2004, that was damaged or destroyed~~
3 ~~by the wildfires and any other related casualty that occurred in~~
4 ~~Shasta County in a disaster, as declared by the Governor, during~~
5 ~~August 2004, and that has not changed ownership since August~~
6 ~~11, 2004, shall not be disqualified as a “dwelling” or be denied an~~
7 ~~exemption under this section solely on the basis that the dwelling~~
8 ~~was temporarily damaged or destroyed or was being reconstructed~~
9 ~~by the owner.~~

10 ~~(h) Any dwelling that qualified for an exemption under this~~
11 ~~section prior to December 28, 2004, that was damaged or destroyed~~
12 ~~by severe rainstorms, floods, mudslides, or the accumulation of~~
13 ~~debris in a disaster, as declared by the Governor, during December~~
14 ~~2004, January 2005, February 2005, March 2005, or June 2005,~~
15 ~~and that has not changed ownership since December 28, 2004,~~
16 ~~shall not be disqualified as a “dwelling” or be denied an exemption~~
17 ~~under this section solely on the basis that the dwelling was~~
18 ~~temporarily damaged or destroyed or was being reconstructed by~~
19 ~~the owner, or was temporarily uninhabited as a result of restricted~~
20 ~~access to the property due to floods, mudslides, the accumulation~~
21 ~~of debris, or washed-out or damaged roads.~~

22 ~~(i) Any dwelling that qualified for an exemption under this~~
23 ~~section prior to December 19, 2005, that was damaged or destroyed~~
24 ~~by severe rainstorms, floods, mudslides, or the accumulation of~~
25 ~~debris in a disaster, as declared by the Governor in January 2006,~~
26 ~~April 2006, May 2006, or June 2006, and that has not changed~~
27 ~~ownership since December 19, 2005, shall not be disqualified as~~
28 ~~a “dwelling” or be denied an exemption under this section solely~~
29 ~~on the basis that the dwelling was temporarily damaged or~~
30 ~~destroyed or was being reconstructed by the owner, or was~~
31 ~~temporarily uninhabited as a result of restricted access to the~~
32 ~~property due to floods, mudslides, the accumulation of debris, or~~
33 ~~washed-out or damaged roads.~~

34 ~~(j) Any dwelling that qualified for an exemption under this~~
35 ~~section prior to July 9, 2006, that was damaged or destroyed by~~
36 ~~the wildfires and any other related casualty that occurred in the~~
37 ~~County of San Bernardino, as declared by the Governor in July~~
38 ~~2006, and that has not changed ownership since July 9, 2006, shall~~
39 ~~not be disqualified as a “dwelling” or be denied an exemption~~
40 ~~under this section solely on the basis that the dwelling was~~

1 temporarily damaged or destroyed or was being reconstructed by
2 the owner, or was temporarily uninhabited as a result of restricted
3 access to the property due to the wildfires.

4 (k) Any dwelling that qualified for an exemption under this
5 section prior to the commencement dates of the wildfires listed in
6 the Governor's proclamations of 2006 that was damaged or
7 destroyed by the wildfires and any other related casualty that
8 occurred in the Counties of Riverside and Ventura, and that has
9 not changed ownership since the commencement dates of these
10 disasters as listed in the Governor's proclamations of 2006 shall
11 not be disqualified as a "dwelling" or be denied an exemption
12 under this section solely on the basis that the dwelling was
13 temporarily damaged or destroyed or was being reconstructed by
14 the owner, or was temporarily uninhabited as a result of restricted
15 access to the property due to the wildfires.

16 (l) Any dwelling that qualified for an exemption under this
17 section prior to January 11, 2007, that was damaged or destroyed
18 by severe freezing conditions, commencing January 11, 2007, and
19 any other related casualty that occurred in the Counties of El
20 Dorado, Fresno, Imperial, Kern, Kings, Madera, Merced, Monterey,
21 Riverside, San Bernardino, San Diego, San Luis Obispo, Santa
22 Barbara, Santa Clara, Stanislaus, Tulare, Ventura, and Yuba as a
23 result of a disaster as declared by the Governor, and that has not
24 changed ownership since January 11, 2007, shall not be disqualified
25 as a "dwelling" or be denied an exemption under this section solely
26 on the basis that the dwelling was temporarily damaged or
27 destroyed or was being reconstructed by the owner, or was
28 temporarily uninhabited as a result of restricted access to the
29 property due to severe freezing conditions.

30 (m) Any dwelling that qualified for an exemption under this
31 section prior to June 24, 2007, that was damaged or destroyed by
32 the wildfires and any other related casualty that occurred as a result
33 of this disaster in the County of El Dorado, as declared by the
34 Governor in June 2007, and that has not changed ownership since
35 June 24, 2007, shall not be disqualified as a "dwelling" or be denied
36 an exemption under this section solely on the basis that the
37 dwelling was temporarily damaged or destroyed or was being
38 reconstructed by the owner, or was temporarily uninhabited as a
39 result of restricted access to the property due to the wildfires.

~~(n) Any dwelling that qualified for an exemption under this section prior to July 4, 2007, that was damaged or destroyed by the Zaca Fire and any other related casualty that occurred as a result of this disaster in the Counties of Santa Barbara and Ventura, as declared by the Governor in August 2007, and that has not changed ownership since July 4, 2007, may not be denied an exemption solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to the Zaca Fire.~~

~~(o) Any dwelling that qualified for an exemption under this section prior to July 6, 2007, that was damaged or destroyed by the wildfires and any other related casualty that occurred as a result of this disaster in the County of Inyo, as declared by the Governor in July 2007, and that has not changed ownership since July 6, 2007, may not be denied an exemption solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to the wildfires.~~

~~(p) Any dwelling that qualified for an exemption under this section prior to the commencement dates of the wildfires listed in the Governor's disaster proclamations of September 15, 2007, and October 21, 2007, that was damaged or destroyed by the wildfires and any other related casualty that occurred in the Counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura, and that has not changed ownership since the commencement dates of these disasters as listed in the proclamations shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily damaged or destroyed or was being reconstructed by the owner, or was temporarily uninhabited as a result of restricted access to the property due to the wildfires.~~

~~(q) Any dwelling that qualified for an exemption under this section prior to October 20, 2007, that was damaged or destroyed by the extremely strong and damaging winds and any other related casualty that occurred as a result of this disaster in the County of Riverside, as declared by the Governor in November 2007, and that has not changed ownership since October 20, 2007, shall not be disqualified as a "dwelling" or be denied an exemption under this section solely on the basis that the dwelling was temporarily~~

1 ~~damaged or destroyed or was being reconstructed by the owner,~~
2 ~~or was temporarily uninhabited as a result of restricted access to~~
3 ~~the property due to the extremely strong and damaging winds.~~

4 ~~(r) Any dwelling that qualified for an exemption under this~~
5 ~~section prior to the commencement dates of the wildfires listed in~~
6 ~~the Governor's disaster proclamations of May, June, or July 2008,~~
7 ~~that was damaged or destroyed by the wildfires and any other~~
8 ~~related casualty that occurred in the Counties of Butte, Kern,~~
9 ~~Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz,~~
10 ~~Shasta, and Trinity and that has not changed ownership since the~~
11 ~~commencement dates of these disasters as listed in the~~
12 ~~proclamations shall not be disqualified as a "dwelling" or be denied~~
13 ~~an exemption under this section solely on the basis that the~~
14 ~~dwelling was temporarily damaged or destroyed or was being~~
15 ~~reconstructed by the owner, or was temporarily uninhabited as a~~
16 ~~result of restricted access to the property due to the wildfires.~~

17 ~~(s) Any dwelling that qualified for an exemption under this~~
18 ~~section prior to July 1, 2008, that was damaged or destroyed by~~
19 ~~the wildfires and any other related casualty that occurred as a result~~
20 ~~of this disaster in the County of Santa Barbara, as declared by the~~
21 ~~Governor in July 2008, and that has not changed ownership since~~
22 ~~July 1, 2008, may not be denied an exemption solely on the basis~~
23 ~~that the dwelling was temporarily damaged or destroyed or was~~
24 ~~being reconstructed by the owner, or was temporarily uninhabited~~
25 ~~as a result of restricted access to the property due to the wildfires.~~

26 ~~(t) Any dwelling that qualified for an exemption under this~~
27 ~~section prior to July 12, 2008, that was damaged or destroyed by~~
28 ~~severe rainstorms, floods, landslides, or the accumulation of debris~~
29 ~~in a disaster, as declared by the Governor, in July 2008, and that~~
30 ~~has not changed ownership since July 12, 2008, shall not be~~
31 ~~disqualified as a "dwelling" or be denied an exemption under this~~
32 ~~section solely on the basis that the dwelling was temporarily~~
33 ~~damaged or destroyed or was being reconstructed by the owner,~~
34 ~~or was temporarily uninhabited as a result of restricted access to~~
35 ~~the property due to floods, landslides, the accumulation of debris,~~
36 ~~or washed-out or damaged roads.~~

37 ~~(u) Any dwelling that qualified for an exemption under this~~
38 ~~section prior to May 22, 2008, that was damaged or destroyed by~~
39 ~~the wildfires and any other related casualty that occurred as a result~~
40 ~~of this disaster in the County of Humboldt, as declared by the~~

1 Governor in August 2008, and that has not changed ownership
2 since May 22, 2008, may not be denied an exemption solely on
3 the basis that the dwelling was temporarily damaged or destroyed
4 or was being reconstructed by the owner, or was temporarily
5 uninhabited as a result of restricted access to the property due to
6 the wildfires.

7 (v) Any dwelling that qualified for an exemption under this
8 section prior to November 13, 2008, that was damaged or destroyed
9 by the wildfires and any other related casualty that occurred as a
10 result of this disaster in the County of Santa Barbara, as declared
11 by the Governor in November 2008, and that has not changed
12 ownership since November 13, 2008, shall not be disqualified as
13 a “dwelling” or be denied an exemption under this section solely
14 on the basis that the dwelling was temporarily damaged or
15 destroyed or was being reconstructed by the owner, or was
16 temporarily uninhabited as a result of restricted access to the
17 property due to the wildfires.

18 (w) Any dwelling that qualified for an exemption under this
19 section prior to the commencement dates of the wildfires listed in
20 the Governor’s disaster proclamations of November 15, 2008, and
21 November 17, 2008, that was damaged or destroyed by the
22 wildfires and any other related casualty that occurred as a result
23 of this disaster in the Counties of Orange, Riverside, and San
24 Bernardino, as declared by the Governor in November 2008, and
25 that has not changed ownership since the commencement dates of
26 these disasters as listed in the proclamations, shall not be
27 disqualified as a “dwelling” or be denied an exemption under this
28 section solely on the basis that the dwelling was temporarily
29 damaged or destroyed or was being reconstructed by the owner,
30 or was temporarily uninhabited as a result of restricted access to
31 the property due to the wildfires.

32 (x) Any dwelling that qualified for an exemption under this
33 section prior to May 5, 2009, that was damaged or destroyed by
34 the wildfires and any other related casualty that occurred as a result
35 of this disaster in the County of Santa Barbara, as declared by the
36 Governor in May 2009, and that has not changed ownership since
37 May 5, 2009, shall not be disqualified as a “dwelling” or be denied
38 an exemption under this section solely on the basis that the
39 dwelling was temporarily damaged or destroyed or was being

1 ~~reconstructed by the owner, or was temporarily uninhabited as a~~
2 ~~result of restricted access to the property due to the wildfires.~~

3 ~~(y) The exemption provided for in subdivision (k) of Section 3~~
4 ~~of Article XIII of the California Constitution shall first be applied~~
5 ~~to the building, structure, or other shelter and the excess, if any,~~
6 ~~shall be applied to any land on which it may be located.~~

7 ~~SEC. 12.5. Section 218 of the Revenue and Taxation Code is~~
8 ~~amended to read:~~

9 ~~218. (a) The homeowners' property tax exemption is in the~~
10 ~~amount of the assessed value of the dwelling specified in this~~
11 ~~section, as authorized by subdivision (k) of Section 3 of Article~~
12 ~~XIII of the California Constitution. That exemption shall be in the~~
13 ~~amount of seven thousand dollars (\$7,000) of the full value of the~~
14 ~~dwelling.~~

15 ~~(b) The exemption does not extend to property that is rented,~~
16 ~~vacant, under construction on the lien date, or that is a vacation or~~
17 ~~secondary home of the owner or owners, nor does it apply to~~
18 ~~property on which an owner receives the veteran's exemption.~~

19 ~~(c) For purposes of this section, all of the following apply:~~

20 ~~(1) "Owner" includes a person purchasing the dwelling under~~
21 ~~a contract of sale or who holds shares or membership in a~~
22 ~~cooperative housing corporation, which holding is a requisite to~~
23 ~~the exclusive right of occupancy of a dwelling.~~

24 ~~(2) (A) "Dwelling" means a building, structure, or other shelter~~
25 ~~constituting a place of abode, whether real property or personal~~
26 ~~property, and any land on which it may be situated. A two-dwelling~~
27 ~~unit shall be considered as two separate single-family dwellings.~~

28 ~~(B) "Dwelling" includes the following:~~

29 ~~(i) A single-family dwelling occupied by an owner thereof as~~
30 ~~his or her principal place of residence on the lien date.~~

31 ~~(ii) A multiple-dwelling unit occupied by an owner thereof on~~
32 ~~the lien date as his or her principal place of residence.~~

33 ~~(iii) A condominium occupied by an owner thereof as his or her~~
34 ~~principal place of residence on the lien date.~~

35 ~~(iv) Premises occupied by the owner of shares or a membership~~
36 ~~interest in a cooperative housing corporation, as defined in~~
37 ~~subdivision (i) of Section 61, as his or her principal place of~~
38 ~~residence on the lien date. Each exemption allowed pursuant to~~
39 ~~this subdivision shall be deducted from the total assessed valuation~~
40 ~~of the cooperative housing corporation. The exemption shall be~~

1 taken into account in apportioning property taxes among owners
2 of share or membership interests in the cooperative housing
3 corporations so as to benefit those owners who qualify for the
4 exemption.

5 (d) Any dwelling that qualified for an exemption under this
6 section prior to October 20, 1991, that was damaged or destroyed
7 by fire in a disaster, as declared by the Governor, occurring on or
8 after October 20, 1991, and before November 1, 1991, and that
9 has not changed ownership since October 20, 1991, shall not be
10 disqualified as a “dwelling” or be denied an exemption under this
11 section solely on the basis that the dwelling was temporarily
12 damaged or destroyed or was being reconstructed by the owner.

13 (e) Any dwelling that qualified for an exemption under this
14 section prior to October 15, 2003, that was damaged or destroyed
15 by fire or earthquake in a disaster, as declared by the Governor,
16 during October, November, or December 2003, and that has not
17 changed ownership since October 15, 2003, shall not be
18 disqualified as a “dwelling” or be denied an exemption under this
19 section solely on the basis that the dwelling was temporarily
20 damaged or destroyed or was being reconstructed by the owner.

21 (f) Any dwelling that qualified for an exemption under this
22 section prior to June 3, 2004, that was damaged or destroyed by
23 flood in a disaster, as declared by the Governor, during June 2004,
24 and that has not changed ownership since June 3, 2004, shall not
25 be disqualified as a “dwelling” or be denied an exemption under
26 this section solely on the basis that the dwelling was temporarily
27 damaged or destroyed or was being reconstructed by the owner.

28 (g) Any dwelling that qualified for an exemption under this
29 section prior to August 11, 2004, that was damaged or destroyed
30 by the wildfires and any other related casualty that occurred in
31 Shasta County in a disaster, as declared by the Governor, during
32 August 2004, and that has not changed ownership since August
33 11, 2004, shall not be disqualified as a “dwelling” or be denied an
34 exemption under this section solely on the basis that the dwelling
35 was temporarily damaged or destroyed or was being reconstructed
36 by the owner.

37 (h) Any dwelling that qualified for an exemption under this
38 section prior to December 28, 2004, that was damaged or destroyed
39 by severe rainstorms, floods, mudslides, or the accumulation of
40 debris in a disaster, as declared by the Governor, during December

1 2004, January 2005, February 2005, March 2005, or June 2005,
2 and that has not changed ownership since December 28, 2004,
3 shall not be disqualified as a “dwelling” or be denied an exemption
4 under this section solely on the basis that the dwelling was
5 temporarily damaged or destroyed or was being reconstructed by
6 the owner, or was temporarily uninhabited as a result of restricted
7 access to the property due to floods, mudslides, the accumulation
8 of debris, or washed-out or damaged roads.

9 (i) Any dwelling that qualified for an exemption under this
10 section prior to December 19, 2005, that was damaged or destroyed
11 by severe rainstorms, floods, mudslides, or the accumulation of
12 debris in a disaster, as declared by the Governor in January 2006,
13 April 2006, May 2006, or June 2006, and that has not changed
14 ownership since December 19, 2005, shall not be disqualified as
15 a “dwelling” or be denied an exemption under this section solely
16 on the basis that the dwelling was temporarily damaged or
17 destroyed or was being reconstructed by the owner, or was
18 temporarily uninhabited as a result of restricted access to the
19 property due to floods, mudslides, the accumulation of debris, or
20 washed-out or damaged roads.

21 (j) Any dwelling that qualified for an exemption under this
22 section prior to July 9, 2006, that was damaged or destroyed by
23 the wildfires and any other related casualty that occurred in the
24 County of San Bernardino, as declared by the Governor in July
25 2006, and that has not changed ownership since July 9, 2006, shall
26 not be disqualified as a “dwelling” or be denied an exemption
27 under this section solely on the basis that the dwelling was
28 temporarily damaged or destroyed or was being reconstructed by
29 the owner, or was temporarily uninhabited as a result of restricted
30 access to the property due to the wildfires.

31 (k) Any dwelling that qualified for an exemption under this
32 section prior to the commencement dates of the wildfires listed in
33 the Governor’s proclamations of 2006 that was damaged or
34 destroyed by the wildfires and any other related casualty that
35 occurred in the Counties of Riverside and Ventura, and that has
36 not changed ownership since the commencement dates of these
37 disasters as listed in the Governor’s proclamations of 2006 shall
38 not be disqualified as a “dwelling” or be denied an exemption
39 under this section solely on the basis that the dwelling was
40 temporarily damaged or destroyed or was being reconstructed by

1 the owner, or was temporarily uninhabited as a result of restricted
2 access to the property due to the wildfires.

3 ~~(l) Any dwelling that qualified for an exemption under this~~
4 ~~section prior to January 11, 2007, that was damaged or destroyed~~
5 ~~by severe freezing conditions, commencing January 11, 2007, and~~
6 ~~any other related casualty that occurred in the Counties of El~~
7 ~~Dorado, Fresno, Imperial, Kern, Kings, Madera, Merced, Monterey,~~
8 ~~Riverside, San Bernardino, San Diego, San Luis Obispo, Santa~~
9 ~~Barbara, Santa Clara, Stanislaus, Tulare, Ventura, and Yuba as a~~
10 ~~result of a disaster as declared by the Governor, and that has not~~
11 ~~changed ownership since January 11, 2007, shall not be disqualified~~
12 ~~as a “dwelling” or be denied an exemption under this section solely~~
13 ~~on the basis that the dwelling was temporarily damaged or~~
14 ~~destroyed or was being reconstructed by the owner, or was~~
15 ~~temporarily uninhabited as a result of restricted access to the~~
16 ~~property due to severe freezing conditions.~~

17 ~~(m) Any dwelling that qualified for an exemption under this~~
18 ~~section prior to June 24, 2007, that was damaged or destroyed by~~
19 ~~the wildfires and any other related casualty that occurred as a result~~
20 ~~of this disaster in the County of El Dorado, as declared by the~~
21 ~~Governor in June 2007, and that has not changed ownership since~~
22 ~~June 24, 2007, shall not be disqualified as a “dwelling” or be denied~~
23 ~~an exemption under this section solely on the basis that the~~
24 ~~dwelling was temporarily damaged or destroyed or was being~~
25 ~~reconstructed by the owner, or was temporarily uninhabited as a~~
26 ~~result of restricted access to the property due to the wildfires.~~

27 ~~(n) Any dwelling that qualified for an exemption under this~~
28 ~~section prior to July 4, 2007, that was damaged or destroyed by~~
29 ~~the Zaca Fire and any other related casualty that occurred as a~~
30 ~~result of this disaster in the Counties of Santa Barbara and Ventura,~~
31 ~~as declared by the Governor in August 2007, and that has not~~
32 ~~changed ownership since July 4, 2007, may not be denied an~~
33 ~~exemption solely on the basis that the dwelling was temporarily~~
34 ~~damaged or destroyed or was being reconstructed by the owner,~~
35 ~~or was temporarily uninhabited as a result of restricted access to~~
36 ~~the property due to the Zaca Fire.~~

37 ~~(o) Any dwelling that qualified for an exemption under this~~
38 ~~section prior to July 6, 2007, that was damaged or destroyed by~~
39 ~~the wildfires and any other related casualty that occurred as a result~~
40 ~~of this disaster in the County of Inyo, as declared by the Governor~~

1 in July 2007, and that has not changed ownership since July 6,
2 2007, may not be denied an exemption solely on the basis that the
3 dwelling was temporarily damaged or destroyed or was being
4 reconstructed by the owner, or was temporarily uninhabited as a
5 result of restricted access to the property due to the wildfires.

6 ~~(p) Any dwelling that qualified for an exemption under this~~
7 ~~section prior to the commencement dates of the wildfires listed in~~
8 ~~the Governor's disaster proclamations of September 15, 2007, and~~
9 ~~October 21, 2007, that was damaged or destroyed by the wildfires~~
10 ~~and any other related casualty that occurred in the Counties of Los~~
11 ~~Angeles, Orange, Riverside, San Bernardino, San Diego, Santa~~
12 ~~Barbara, and Ventura, and that has not changed ownership since~~
13 ~~the commencement dates of these disasters as listed in the~~
14 ~~proclamations shall not be disqualified as a "dwelling" or be denied~~
15 ~~an exemption under this section solely on the basis that the~~
16 ~~dwelling was temporarily damaged or destroyed or was being~~
17 ~~reconstructed by the owner, or was temporarily uninhabited as a~~
18 ~~result of restricted access to the property due to the wildfires.~~

19 ~~(q) Any dwelling that qualified for an exemption under this~~
20 ~~section prior to October 20, 2007, that was damaged or destroyed~~
21 ~~by the extremely strong and damaging winds and any other related~~
22 ~~casualty that occurred as a result of this disaster in the County of~~
23 ~~Riverside, as declared by the Governor in November 2007, and~~
24 ~~that has not changed ownership since October 20, 2007, shall not~~
25 ~~be disqualified as a "dwelling" or be denied an exemption under~~
26 ~~this section solely on the basis that the dwelling was temporarily~~
27 ~~damaged or destroyed or was being reconstructed by the owner,~~
28 ~~or was temporarily uninhabited as a result of restricted access to~~
29 ~~the property due to the extremely strong and damaging winds.~~

30 ~~(r) Any dwelling that qualified for an exemption under this~~
31 ~~section prior to the commencement dates of the wildfires listed in~~
32 ~~the Governor's disaster proclamations of May, June, or July 2008,~~
33 ~~that was damaged or destroyed by the wildfires and any other~~
34 ~~related casualty that occurred in the Counties of Butte, Kern,~~
35 ~~Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz,~~
36 ~~Shasta, and Trinity and that has not changed ownership since the~~
37 ~~commencement dates of these disasters as listed in the~~
38 ~~proclamations shall not be disqualified as a "dwelling" or be denied~~
39 ~~an exemption under this section solely on the basis that the~~
40 ~~dwelling was temporarily damaged or destroyed or was being~~

1 reconstructed by the owner, or was temporarily uninhabited as a
2 result of restricted access to the property due to the wildfires.

3 (s) Any dwelling that qualified for an exemption under this
4 section prior to July 1, 2008, that was damaged or destroyed by
5 the wildfires and any other related casualty that occurred as a result
6 of this disaster in the County of Santa Barbara, as declared by the
7 Governor in July 2008, and that has not changed ownership since
8 July 1, 2008, may not be denied an exemption solely on the basis
9 that the dwelling was temporarily damaged or destroyed or was
10 being reconstructed by the owner, or was temporarily uninhabited
11 as a result of restricted access to the property due to the wildfires.

12 (t) Any dwelling that qualified for an exemption under this
13 section prior to July 12, 2008, that was damaged or destroyed by
14 severe rainstorms, floods, landslides, or the accumulation of debris
15 in a disaster, as declared by the Governor, in July 2008, and that
16 has not changed ownership since July 12, 2008, shall not be
17 disqualified as a “dwelling” or be denied an exemption under this
18 section solely on the basis that the dwelling was temporarily
19 damaged or destroyed or was being reconstructed by the owner,
20 or was temporarily uninhabited as a result of restricted access to
21 the property due to floods, landslides, the accumulation of debris,
22 or washed-out or damaged roads.

23 (u) Any dwelling that qualified for an exemption under this
24 section prior to May 22, 2008, that was damaged or destroyed by
25 the wildfires and any other related casualty that occurred as a result
26 of this disaster in the County of Humboldt, as declared by the
27 Governor in August 2008, and that has not changed ownership
28 since May 22, 2008, may not be denied an exemption solely on
29 the basis that the dwelling was temporarily damaged or destroyed
30 or was being reconstructed by the owner, or was temporarily
31 uninhabited as a result of restricted access to the property due to
32 the wildfires.

33 (v) Any dwelling that qualified for an exemption under this
34 section prior to November 13, 2008, that was damaged or destroyed
35 by the wildfires and any other related casualty that occurred as a
36 result of this disaster in the County of Santa Barbara, as declared
37 by the Governor in November 2008, and that has not changed
38 ownership since November 13, 2008, shall not be disqualified as
39 a “dwelling” or be denied an exemption under this section solely
40 on the basis that the dwelling was temporarily damaged or

1 ~~destroyed or was being reconstructed by the owner, or was~~
2 ~~temporarily uninhabited as a result of restricted access to the~~
3 ~~property due to the wildfires.~~

4 ~~(w) Any dwelling that qualified for an exemption under this~~
5 ~~section prior to the commencement dates of the wildfires that were~~
6 ~~the subject of the Governor's disaster proclamations of October~~
7 ~~13, 2008, and November 15, 2008, that was damaged or destroyed~~
8 ~~by the wildfires and any other related casualty that occurred in the~~
9 ~~Counties of Los Angeles and Ventura and that has not changed~~
10 ~~ownership since the commencement dates of these wildfires, shall~~
11 ~~not be disqualified as a "dwelling" or be denied an exemption~~
12 ~~under this section solely on the basis that the dwelling was~~
13 ~~temporarily damaged or destroyed or was being reconstructed by~~
14 ~~the owner, or was temporarily uninhabited as a result of restricted~~
15 ~~access to the property due to the wildfires.~~

16 ~~(x) Any dwelling that qualified for an exemption under this~~
17 ~~section prior to the commencement dates of the wildfires listed in~~
18 ~~the Governor's disaster proclamations of November 15, 2008, and~~
19 ~~November 17, 2008, that was damaged or destroyed by the~~
20 ~~wildfires and any other related casualty that occurred as a result~~
21 ~~of this disaster in the Counties of Orange, Riverside, and San~~
22 ~~Bernardino, as declared by the Governor in November 2008, and~~
23 ~~that has not changed ownership since the commencement dates of~~
24 ~~these disasters as listed in the proclamations, shall not be~~
25 ~~disqualified as a "dwelling" or be denied an exemption under this~~
26 ~~section solely on the basis that the dwelling was temporarily~~
27 ~~damaged or destroyed or was being reconstructed by the owner,~~
28 ~~or was temporarily uninhabited as a result of restricted access to~~
29 ~~the property due to the wildfires.~~

30 ~~(y) Any dwelling that qualified for an exemption under this~~
31 ~~section prior to May 5, 2009, that was damaged or destroyed by~~
32 ~~the wildfires and any other related casualty that occurred as a result~~
33 ~~of this disaster in the County of Santa Barbara, as declared by the~~
34 ~~Governor in May 2009, and that has not changed ownership since~~
35 ~~May 5, 2009, shall not be disqualified as a "dwelling" or be denied~~
36 ~~an exemption under this section solely on the basis that the~~
37 ~~dwelling was temporarily damaged or destroyed or was being~~
38 ~~reconstructed by the owner, or was temporarily uninhabited as a~~
39 ~~result of restricted access to the property due to the wildfires.~~

1 ~~(z) The exemption provided for in subdivision (k) of Section 3~~
2 ~~of Article XIII of the California Constitution shall first be applied~~
3 ~~to the building, structure, or other shelter and the excess, if any,~~
4 ~~shall be applied to any land on which it may be located.~~

5 ~~SEC. 13. Section 17207 of the Revenue and Taxation Code is~~
6 ~~amended to read:~~

7 ~~17207. (a) An excess disaster loss, as defined in subdivision~~
8 ~~(c), shall be carried to other taxable years as provided in~~
9 ~~subdivision (b), with respect to losses resulting from any of the~~
10 ~~following disasters:~~

11 ~~(1) Forest fire or any other related casualty occurring in 1985~~
12 ~~in California.~~

13 ~~(2) Storm, flooding, or any other related casualty occurring in~~
14 ~~1986 in California.~~

15 ~~(3) Any loss sustained during 1987 as a result of a forest fire or~~
16 ~~any other related casualty.~~

17 ~~(4) Earthquake, aftershock, or any other related casualty~~
18 ~~occurring in 1987 in California.~~

19 ~~(5) Earthquake, aftershock, or any other related casualty~~
20 ~~occurring in 1989 in California.~~

21 ~~(6) Any loss sustained during 1990 as a result of fire or any~~
22 ~~other related casualty in California.~~

23 ~~(7) Any loss sustained as a result of the Oakland/Berkeley Fire~~
24 ~~of 1991, or any other related casualty.~~

25 ~~(8) Any loss sustained as a result of storm, flooding, or any~~
26 ~~other related casualty occurring in February 1992 in California.~~

27 ~~(9) Earthquake, aftershock, or any other related casualty~~
28 ~~occurring in April 1992 in the County of Humboldt.~~

29 ~~(10) Riots, arson, or any other related casualty occurring in~~
30 ~~April or May 1992 in California.~~

31 ~~(11) Any loss sustained as a result of the earthquakes that~~
32 ~~occurred in the County of San Bernardino in June and July of 1992,~~
33 ~~or any other related casualty.~~

34 ~~(12) Any loss sustained as a result of the Fountain Fire that~~
35 ~~occurred in the County of Shasta, or as a result of either of the~~
36 ~~fires in the Counties of Calaveras and Trinity that occurred in~~
37 ~~August 1992, or any other related casualty.~~

38 ~~(13) Any loss sustained as a result of storm, flooding, or any~~
39 ~~other related casualty that occurred in the Counties of Alpine,~~
40 ~~Contra Costa, Fresno, Humboldt, Imperial, Lassen, Los Angeles,~~

1 Madera, Mendocino, Modoc, Monterey, Napa, Orange, Plumas,
2 Riverside, San Bernardino, San Diego, Santa Barbara, Sierra,
3 Siskiyou, Sonoma, Tehama, Trinity, and Tulare, and the City of
4 Fillmore in January 1993.

5 (14) Any loss sustained as a result of a fire that occurred in the
6 Counties of Los Angeles, Orange, Riverside, San Bernardino, San
7 Diego, and Ventura, during October or November of 1993, or any
8 other related casualty.

9 (15) Any loss sustained as a result of the earthquake, aftershocks,
10 or any other related casualty that occurred in the Counties of Los
11 Angeles, Orange, and Ventura on or after January 17, 1994.

12 (16) Any loss sustained as a result of a fire that occurred in the
13 County of San Luis Obispo during August of 1994, or any other
14 related casualty.

15 (17) Any loss sustained as a result of the storms or flooding
16 occurring in 1995, or any other related casualty, sustained in any
17 county of this state subject to a disaster declaration with respect
18 to the storms and flooding.

19 (18) Any loss sustained as a result of the storms or flooding
20 occurring in December 1996 or January 1997, or any related
21 casualty, sustained in any county of this state subject to a disaster
22 declaration with respect to the storms or flooding.

23 (19) Any loss sustained as a result of the storms or flooding
24 occurring in February 1998, or any related casualty, sustained in
25 any county of this state subject to a disaster declaration with respect
26 to the storms or flooding.

27 (20) Any loss sustained as a result of a freeze occurring in the
28 winter of 1998–99, or any related casualty, sustained in any county
29 of this state subject to a disaster declaration with respect to the
30 freeze.

31 (21) Any loss sustained as a result of an earthquake occurring
32 in September 2000, that was included in the Governor's
33 proclamation of a state of emergency for the County of Napa.

34 (22) Any loss sustained as a result of the Middle River levee
35 break in San Joaquin County occurring in June 2004.

36 (23) Any losses sustained as a result of the fires that occurred
37 in the Counties of Los Angeles, Riverside, San Bernardino, San
38 Diego, and Ventura in October and November 2003, or as a result
39 of floods, mudflows, and debris flows, directly related to fires.

1 ~~(24) Any losses sustained in the Counties of Santa Barbara and~~
2 ~~San Luis Obispo as a result of the San Simeon earthquake,~~
3 ~~aftershocks, and any other related casualties.~~

4 ~~(25) Any losses sustained as a result of the wildfires that~~
5 ~~occurred in Shasta County, commencing August 11, 2004, and~~
6 ~~any other related casualty.~~

7 ~~(26) Any loss sustained in the Counties of Kern, Los Angeles,~~
8 ~~Orange, Riverside, San Bernardino, San Diego, Santa Barbara,~~
9 ~~and Ventura as a result of the severe rainstorms, related flooding~~
10 ~~and slides, and any other related casualties, that occurred in~~
11 ~~December 2004, January 2005, February 2005, March 2005, or~~
12 ~~June 2005.~~

13 ~~(27) Any loss sustained in the Counties of Alameda, Alpine,~~
14 ~~Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El~~
15 ~~Dorado, Fresno, Humboldt, Kings, Lake, Lassen, Madera, Marin,~~
16 ~~Mariposa, Mendocino, Merced, Monterey, Napa, Nevada, Placer,~~
17 ~~Plumas, Sacramento, San Joaquin, San Luis Obispo, San Mateo,~~
18 ~~Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus,~~
19 ~~Sutter, Trinity, Tulare, Tuolumne, Yolo, and Yuba as a result of~~
20 ~~the severe rainstorms, related flooding and slides, and any other~~
21 ~~related casualties, that occurred in December 2005, January 2006,~~
22 ~~March 2006, or April 2006.~~

23 ~~(28) Any loss sustained in the County of San Bernardino as a~~
24 ~~result of the wildfires that occurred in July 2006.~~

25 ~~(29) Any loss sustained in the Counties of Riverside and Ventura~~
26 ~~as a result of wildfires that occurred during the 2006 calendar year.~~

27 ~~(30) Any loss sustained in the Counties of El Dorado, Fresno,~~
28 ~~Imperial, Kern, Kings, Madera, Merced, Monterey, Riverside, San~~
29 ~~Bernardino, San Diego, San Luis Obispo, Santa Barbara, Santa~~
30 ~~Clara, Stanislaus, Tulare, Ventura, and Yuba that were the subject~~
31 ~~of the Governor's proclamations of a state of emergency for the~~
32 ~~severe freezing conditions that occurred in January 2007.~~

33 ~~(31) Any loss sustained in the County of El Dorado as a result~~
34 ~~of wildfires that occurred in June 2007.~~

35 ~~(32) Any loss sustained in the Counties of Santa Barbara and~~
36 ~~Ventura as a result of the Zaca Fire that occurred during the 2007~~
37 ~~calendar year.~~

38 ~~(33) Any loss sustained in the County of Inyo as a result of~~
39 ~~wildfires that commenced in July 2007.~~

1 ~~(34) Any loss sustained in the Counties of Los Angeles, Orange,~~
2 ~~Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura~~
3 ~~as a result of wildfires that occurred during the 2007 calendar year~~
4 ~~that were the subject of the Governor's disaster proclamations of~~
5 ~~September 15, 2007, and October 21, 2007.~~

6 ~~(35) Any loss sustained in the County of Riverside as a result~~
7 ~~of extremely strong and damaging winds that occurred in October~~
8 ~~2007.~~

9 ~~(36) Any loss sustained in the Counties of Butte, Kern,~~
10 ~~Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz,~~
11 ~~Shasta, and Trinity as a result of wildfires that occurred in May or~~
12 ~~June 2008 that were the subject of the Governor's proclamations~~
13 ~~of a state of emergency.~~

14 ~~(37) Any loss sustained in the County of Santa Barbara as a~~
15 ~~result of wildfires that occurred in July 2008.~~

16 ~~(38) Any loss sustained in the County of Inyo as a result of the~~
17 ~~severe rainstorms, related flooding and landslides, and any other~~
18 ~~related casualties, that occurred in July 2008.~~

19 ~~(39) Any loss sustained in the County of Humboldt as a result~~
20 ~~of wildfires that commenced in May 2008.~~

21 ~~(40) Any loss sustained in the County of Santa Barbara as a~~
22 ~~result of wildfires that commenced in November 2008.~~

23 ~~(41) Any loss sustained in the Counties of Orange, Riverside,~~
24 ~~and San Bernardino as a result of wildfires that commenced in~~
25 ~~November 2008.~~

26 ~~(42) Any loss sustained in the County of Santa Barbara as a~~
27 ~~result of wildfires that commenced in May 2009.~~

28 ~~(b) (1) In the case of any loss allowed under Section 165(c) of~~
29 ~~the Internal Revenue Code, relating to limitation of losses of~~
30 ~~individuals, any excess disaster loss shall be carried forward to~~
31 ~~each of the five taxable years following the taxable year for which~~
32 ~~the loss is claimed. However, if there is any excess disaster loss~~
33 ~~remaining after the five-year period, then the applicable percentage,~~
34 ~~as set forth in paragraph (1) of subdivision (b) of Section 17276,~~
35 ~~of that excess disaster loss shall be carried forward to each of the~~
36 ~~next 10 taxable years.~~

37 ~~(2) The entire amount of any excess disaster loss as defined in~~
38 ~~subdivision (c) shall be carried to the earliest of the taxable years~~
39 ~~to which, by reason of subdivision (b), the loss may be carried.~~
40 ~~The portion of the loss which shall be carried to each of the other~~

1 taxable years shall be the excess, if any, of the amount of excess
2 disaster loss over the sum of the adjusted taxable income for each
3 of the prior taxable years to which that excess disaster loss is
4 carried.

5 (c) “Excess disaster loss” means a disaster loss computed
6 pursuant to Section 165 of the Internal Revenue Code which
7 exceeds the adjusted taxable income of the year of loss or, if the
8 election under Section 165(i) of the Internal Revenue Code is
9 made, the adjusted taxable income of the year preceding the loss.

10 (d) The provisions of this section and Section 165(i) of the
11 Internal Revenue Code shall be applicable to any of the losses
12 listed in subdivision (a) sustained in any county or city in this state
13 which was proclaimed by the Governor to be in a state of disaster.

14 (e) Losses allowable under this section may not be taken into
15 account in computing a net operating loss deduction under Section
16 172 of the Internal Revenue Code.

17 (f) For purposes of this section, “adjusted taxable income” shall
18 be defined by Section 1212(b)(2)(B) of the Internal Revenue Code.

19 (g) For losses described in paragraphs (15) to (42), inclusive,
20 of subdivision (a), the election under Section 165(i) of the Internal
21 Revenue Code may be made on a return or amended return filed
22 on or before the due date of the return (determined with regard to
23 extension) for the taxable year in which the disaster occurred.

24 SEC. 13.5. Section 17207 of the Revenue and Taxation Code
25 is amended to read:

26 17207. (a) An excess disaster loss, as defined in subdivision
27 (c), shall be carried to other taxable years as provided in
28 subdivision (b), with respect to losses resulting from any of the
29 following disasters:

30 (1) Forest fire or any other related casualty occurring in 1985
31 in California.

32 (2) Storm, flooding, or any other related casualty occurring in
33 1986 in California.

34 (3) Any loss sustained during 1987 as a result of a forest fire or
35 any other related casualty.

36 (4) Earthquake, aftershock, or any other related casualty
37 occurring in 1987 in California.

38 (5) Earthquake, aftershock, or any other related casualty
39 occurring in 1989 in California.

1 ~~(6) Any loss sustained during 1990 as a result of fire or any~~
2 ~~other related casualty in California.~~

3 ~~(7) Any loss sustained as a result of the Oakland/Berkeley Fire~~
4 ~~of 1991, or any other related casualty.~~

5 ~~(8) Any loss sustained as a result of storm, flooding, or any~~
6 ~~other related casualty occurring in February 1992 in California.~~

7 ~~(9) Earthquake, aftershock, or any other related casualty~~
8 ~~occurring in April 1992 in the County of Humboldt.~~

9 ~~(10) Riots, arson, or any other related casualty occurring in~~
10 ~~April or May 1992 in California.~~

11 ~~(11) Any loss sustained as a result of the earthquakes that~~
12 ~~occurred in the County of San Bernardino in June and July of 1992,~~
13 ~~or any other related casualty.~~

14 ~~(12) Any loss sustained as a result of the Fountain Fire that~~
15 ~~occurred in the County of Shasta, or as a result of either of the~~
16 ~~fires in the Counties of Calaveras and Trinity that occurred in~~
17 ~~August 1992, or any other related casualty.~~

18 ~~(13) Any loss sustained as a result of storm, flooding, or any~~
19 ~~other related casualty that occurred in the Counties of Alpine,~~
20 ~~Contra Costa, Fresno, Humboldt, Imperial, Lassen, Los Angeles,~~
21 ~~Madera, Mendocino, Modoc, Monterey, Napa, Orange, Plumas,~~
22 ~~Riverside, San Bernardino, San Diego, Santa Barbara, Sierra,~~
23 ~~Siskiyou, Sonoma, Tehama, Trinity, and Tulare, and the City of~~
24 ~~Fillmore in January 1993.~~

25 ~~(14) Any loss sustained as a result of a fire that occurred in the~~
26 ~~Counties of Los Angeles, Orange, Riverside, San Bernardino, San~~
27 ~~Diego, and Ventura, during October or November of 1993, or any~~
28 ~~other related casualty.~~

29 ~~(15) Any loss sustained as a result of the earthquake, aftershocks,~~
30 ~~or any other related casualty that occurred in the Counties of Los~~
31 ~~Angeles, Orange, and Ventura on or after January 17, 1994.~~

32 ~~(16) Any loss sustained as a result of a fire that occurred in the~~
33 ~~County of San Luis Obispo during August of 1994, or any other~~
34 ~~related casualty.~~

35 ~~(17) Any loss sustained as a result of the storms or flooding~~
36 ~~occurring in 1995, or any other related casualty, sustained in any~~
37 ~~county of this state subject to a disaster declaration with respect~~
38 ~~to the storms and flooding.~~

39 ~~(18) Any loss sustained as a result of the storms or flooding~~
40 ~~occurring in December 1996 or January 1997, or any related~~

casualty, sustained in any county of this state subject to a disaster declaration with respect to the storms or flooding.

(19) Any loss sustained as a result of the storms or flooding occurring in February 1998, or any related casualty, sustained in any county of this state subject to a disaster declaration with respect to the storms or flooding.

(20) Any loss sustained as a result of a freeze occurring in the winter of 1998–99, or any related casualty, sustained in any county of this state subject to a disaster declaration with respect to the freeze.

(21) Any loss sustained as a result of an earthquake occurring in September 2000, that was included in the Governor's proclamation of a state of emergency for the County of Napa.

(22) Any loss sustained as a result of the Middle River levee break in San Joaquin County occurring in June 2004.

(23) Any losses sustained as a result of the fires that occurred in the Counties of Los Angeles, Riverside, San Bernardino, San Diego, and Ventura in October and November 2003, or as a result of floods, mudflows, and debris flows, directly related to fires.

(24) Any losses sustained in the Counties of Santa Barbara and San Luis Obispo as a result of the San Simeon earthquake, aftershocks, and any other related casualties.

(25) Any losses sustained as a result of the wildfires that occurred in Shasta County, commencing August 11, 2004, and any other related casualty.

(26) Any loss sustained in the Counties of Kern, Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura as a result of the severe rainstorms, related flooding and slides, and any other related casualties, that occurred in December 2004, January 2005, February 2005, March 2005, or June 2005.

(27) Any loss sustained in the Counties of Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Humboldt, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Joaquin, San Luis Obispo, San Mateo, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Trinity, Tulare, Tuolumne, Yolo, and Yuba as a result of the severe rainstorms, related flooding and slides, and any other

1 related casualties, that occurred in December 2005, January 2006,
2 March 2006, or April 2006.

3 ~~(28) Any loss sustained in the County of San Bernardino as a~~
4 ~~result of the wildfires that occurred in July 2006.~~

5 ~~(29) Any loss sustained in the Counties of Riverside and Ventura~~
6 ~~as a result of wildfires that occurred during the 2006 calendar year.~~

7 ~~(30) Any loss sustained in the Counties of El Dorado, Fresno,~~
8 ~~Imperial, Kern, Kings, Madera, Merced, Monterey, Riverside, San~~
9 ~~Bernardino, San Diego, San Luis Obispo, Santa Barbara, Santa~~
10 ~~Clara, Stanislaus, Tulare, Ventura, and Yuba that were the subject~~
11 ~~of the Governor's proclamations of a state of emergency for the~~
12 ~~severe freezing conditions that occurred in January 2007.~~

13 ~~(31) Any loss sustained in the County of El Dorado as a result~~
14 ~~of wildfires that occurred in June 2007.~~

15 ~~(32) Any loss sustained in the Counties of Santa Barbara and~~
16 ~~Ventura as a result of the Zaca Fire that occurred during the 2007~~
17 ~~calendar year.~~

18 ~~(33) Any loss sustained in the County of Inyo as a result of~~
19 ~~wildfires that commenced in July 2007.~~

20 ~~(34) Any loss sustained in the Counties of Los Angeles, Orange,~~
21 ~~Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura~~
22 ~~as a result of wildfires that occurred during the 2007 calendar year~~
23 ~~that were the subject of the Governor's disaster proclamations of~~
24 ~~September 15, 2007, and October 21, 2007.~~

25 ~~(35) Any loss sustained in the County of Riverside as a result~~
26 ~~of extremely strong and damaging winds that occurred in October~~
27 ~~2007.~~

28 ~~(36) Any loss sustained in the Counties of Butte, Kern,~~
29 ~~Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz,~~
30 ~~Shasta, and Trinity as a result of wildfires that occurred in May or~~
31 ~~June 2008 that were the subject of the Governor's proclamations~~
32 ~~of a state of emergency.~~

33 ~~(37) Any loss sustained in the County of Santa Barbara as a~~
34 ~~result of wildfires that occurred in July 2008.~~

35 ~~(38) Any loss sustained in the County of Inyo as a result of the~~
36 ~~severe rainstorms, related flooding and landslides, and any other~~
37 ~~related casualties, that occurred in July 2008.~~

38 ~~(39) Any loss sustained in the County of Humboldt as a result~~
39 ~~of wildfires that commenced in May 2008.~~

1 ~~(40) Any loss sustained in the County of Santa Barbara as a~~
2 ~~result of wildfires that commenced in November 2008.~~

3 ~~(41) Any loss sustained in the Counties of Los Angeles and~~
4 ~~Ventura as a result of wildfires that commenced in October 2008~~
5 ~~or November 2008 that were the subject of the Governor's~~
6 ~~proclamations of a state of emergency.~~

7 ~~(42) Any loss sustained in the Counties of Orange, Riverside,~~
8 ~~and San Bernardino as a result of wildfires that commenced in~~
9 ~~November 2008.~~

10 ~~(43) Any loss sustained in the County of Santa Barbara as a~~
11 ~~result of wildfires that commenced in May 2009.~~

12 ~~(b) (1) In the case of any loss allowed under Section 165(c) of~~
13 ~~the Internal Revenue Code, relating to limitation of losses of~~
14 ~~individuals, any excess disaster loss shall be carried forward to~~
15 ~~each of the five taxable years following the taxable year for which~~
16 ~~the loss is claimed. However, if there is any excess disaster loss~~
17 ~~remaining after the five-year period, then the applicable percentage,~~
18 ~~as set forth in paragraph (1) of subdivision (b) of Section 17276,~~
19 ~~of that excess disaster loss shall be carried forward to each of the~~
20 ~~next 10 taxable years.~~

21 ~~(2) The entire amount of any excess disaster loss as defined in~~
22 ~~subdivision (c) shall be carried to the earliest of the taxable years~~
23 ~~to which, by reason of subdivision (b), the loss may be carried.~~
24 ~~The portion of the loss which shall be carried to each of the other~~
25 ~~taxable years shall be the excess, if any, of the amount of excess~~
26 ~~disaster loss over the sum of the adjusted taxable income for each~~
27 ~~of the prior taxable years to which that excess disaster loss is~~
28 ~~carried.~~

29 ~~(c) "Excess disaster loss" means a disaster loss computed~~
30 ~~pursuant to Section 165 of the Internal Revenue Code which~~
31 ~~exceeds the adjusted taxable income of the year of loss or, if the~~
32 ~~election under Section 165(i) of the Internal Revenue Code is~~
33 ~~made, the adjusted taxable income of the year preceding the loss.~~

34 ~~(d) The provisions of this section and Section 165(i) of the~~
35 ~~Internal Revenue Code shall be applicable to any of the losses~~
36 ~~listed in subdivision (a) sustained in any county or city in this state~~
37 ~~which was proclaimed by the Governor to be in a state of disaster.~~

38 ~~(e) Losses allowable under this section may not be taken into~~
39 ~~account in computing a net operating loss deduction under Section~~
40 ~~172 of the Internal Revenue Code.~~

1 (f) For purposes of this section, “adjusted taxable income” shall
2 be defined by Section 1212(b)(2)(B) of the Internal Revenue Code.

3 (g) ~~For losses described in paragraphs (15) to (43), inclusive,~~
4 ~~of subdivision (a), the election under Section 165(i) of the Internal~~
5 ~~Revenue Code may be made on a return or amended return filed~~
6 ~~on or before the due date of the return (determined with regard to~~
7 ~~extension) for the taxable year in which the disaster occurred.~~

8 SEC. 14. ~~Section 24347.5 of the Revenue and Taxation Code~~
9 ~~is amended to read:~~

10 ~~24347.5. (a) An excess disaster loss, as defined in subdivision~~
11 ~~(c), shall be carried to other taxable years as provided in~~
12 ~~subdivision (b), with respect to losses resulting from any of the~~
13 ~~following disasters:~~

14 ~~(1) Forest fire or any other related casualty occurring in 1985~~
15 ~~in California.~~

16 ~~(2) Storm, flooding, or any other related casualty occurring in~~
17 ~~1986 in California.~~

18 ~~(3) Any loss sustained during 1987 as a result of a forest fire or~~
19 ~~any other related casualty.~~

20 ~~(4) Earthquake, aftershock, or any other related casualty~~
21 ~~occurring in October 1987 in California.~~

22 ~~(5) Earthquake, aftershock, or any other related casualty~~
23 ~~occurring in October 1989 in California.~~

24 ~~(6) Any loss sustained during 1990 as a result of fire or any~~
25 ~~other related casualty in California.~~

26 ~~(7) Any loss sustained as a result of the Oakland/Berkeley Fire~~
27 ~~of 1991, or any other related casualty.~~

28 ~~(8) Any loss sustained as a result of storm, flooding, or any~~
29 ~~other related casualty occurring in February 1992 in California.~~

30 ~~(9) Earthquake, aftershock, or any other related casualty~~
31 ~~occurring in April 1992 in the County of Humboldt.~~

32 ~~(10) Riots, arson, or any other related casualty occurring in~~
33 ~~April or May 1992 in California.~~

34 ~~(11) Any loss sustained as a result of the earthquakes or any~~
35 ~~other related casualty that occurred in the County of San~~
36 ~~Bernardino in June and July of 1992.~~

37 ~~(12) Any loss sustained as a result of the Fountain Fire that~~
38 ~~occurred in the County of Shasta, or as a result of either of the~~
39 ~~fires in the Counties of Calaveras and Trinity that occurred in~~
40 ~~August 1992, or any other related casualty.~~

~~(13) Any loss sustained as a result of storm, flooding, or any other related casualty that occurred in the Counties of Alpine, Contra Costa, Fresno, Humboldt, Imperial, Lassen, Los Angeles, Madera, Mendocino, Modoc, Monterey, Napa, Orange, Plumas, Riverside, San Bernardino, San Diego, Santa Barbara, Sierra, Siskiyou, Sonoma, Tehama, Trinity, and Tulare, and the City of Fillmore in January 1993.~~

~~(14) Any loss sustained as a result of a fire that occurred in the Counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego, and Ventura, during October or November of 1993, or any other related casualty.~~

~~(15) Any loss sustained as a result of the earthquake, aftershocks, or any other related casualty that occurred in the Counties of Los Angeles, Orange, and Ventura on or after January 17, 1994.~~

~~(16) Any loss sustained as a result of a fire that occurred in the County of San Luis Obispo during August of 1994, or any other related casualty.~~

~~(17) Any loss sustained as a result of the storms or flooding occurring in 1995, or any other related casualty, sustained in any county of this state subject to a disaster declaration with respect to the storms and flooding.~~

~~(18) Any loss sustained as a result of the storms or flooding occurring in December 1996 or January 1997, or any related casualty, sustained in any county of this state subject to a disaster declaration with respect to the storms or flooding.~~

~~(19) Any loss sustained as a result of the storms or flooding occurring in February 1998, or any related casualty, sustained in any county of this state subject to a disaster declaration with respect to the storms or flooding.~~

~~(20) Any loss sustained as a result of a freeze occurring in the winter of 1998–99, or any related casualty, sustained in any county of this state subject to a disaster declaration with respect to the freeze.~~

~~(21) Any loss sustained as a result of an earthquake occurring in September 2000, that was included in the Governor's proclamation of a state of emergency for the County of Napa.~~

~~(22) Any loss sustained as a result of the Middle River levee break in San Joaquin County occurring in June 2004.~~

~~(23) Any losses sustained as a result of the fires that occurred in the Counties of Los Angeles, Riverside, San Bernardino, San~~

1 Diego, and Ventura in October and November 2003, or as a result
2 of floods, mudflows, and debris flows, directly related to fires.

3 ~~(24) Any losses sustained in the Counties of Santa Barbara and~~
4 ~~San Luis Obispo as a result of the San Simeon earthquake,~~
5 ~~aftershocks, and any other related casualties.~~

6 ~~(25) Any losses sustained as a result of the wildfires that~~
7 ~~occurred in Shasta County, commencing August 11, 2004, and~~
8 ~~any other related casualty.~~

9 ~~(26) Any loss sustained in the Counties of Kern, Los Angeles,~~
10 ~~Orange, Riverside, San Bernardino, San Diego, Santa Barbara,~~
11 ~~and Ventura as a result of the severe rainstorms, related flooding~~
12 ~~and slides, and any other related casualties, that occurred in~~
13 ~~December 2004, January 2005, February 2005, March 2005, or~~
14 ~~June 2005.~~

15 ~~(27) Any loss sustained in the Counties of Alameda, Alpine,~~
16 ~~Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El~~
17 ~~Dorado, Fresno, Humboldt, Kings, Lake, Lassen, Madera, Marin,~~
18 ~~Mariposa, Mendocino, Merced, Monterey, Napa, Nevada, Placer,~~
19 ~~Plumas, Sacramento, San Joaquin, San Luis Obispo, San Mateo,~~
20 ~~Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus,~~
21 ~~Sutter, Trinity, Tulare, Tuolumne, Yolo, and Yuba as a result of~~
22 ~~the severe rainstorms, related flooding and slides, and any other~~
23 ~~related casualties, that occurred in December 2005, January 2006,~~
24 ~~March 2006, or April 2006.~~

25 ~~(28) Any loss sustained in the County of San Bernardino as a~~
26 ~~result of the wildfires that occurred in July 2006.~~

27 ~~(29) Any loss sustained in the Counties of Riverside and Ventura~~
28 ~~as a result of wildfires that occurred during the 2006 calendar year.~~

29 ~~(30) Any loss sustained in the Counties of El Dorado, Fresno,~~
30 ~~Imperial, Kern, Kings, Madera, Merced, Monterey, Riverside, San~~
31 ~~Bernardino, San Diego, San Luis Obispo, Santa Barbara, Santa~~
32 ~~Clara, Stanislaus, Tulare, Ventura, and Yuba that were the subject~~
33 ~~of the Governor's proclamations of a state of emergency for the~~
34 ~~severe freezing conditions that occurred in January 2007.~~

35 ~~(31) Any loss sustained in the County of El Dorado as a result~~
36 ~~of wildfires that occurred in June 2007.~~

37 ~~(32) Any loss sustained in the Counties of Santa Barbara and~~
38 ~~Ventura as a result of the Zaca Fire that occurred during the 2007~~
39 ~~calendar year.~~

~~(33) Any loss sustained in the County of Inyo as a result of wildfires that commenced in July 2007.~~

~~(34) Any loss sustained in the Counties of Los Angeles, Orange, Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura as a result of wildfires that occurred during the 2007 calendar year that were the subject of the Governor's disaster proclamations of September 15, 2007, and October 21, 2007.~~

~~(35) Any loss sustained in the County of Riverside as a result of extremely strong and damaging winds that occurred in October 2007.~~

~~(36) Any loss sustained in the Counties of Butte, Kern, Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz, Shasta, and Trinity as a result of wildfires that occurred in May or June 2008 that were the subject of the Governor's proclamations of a state of emergency.~~

~~(37) Any loss sustained in the County of Santa Barbara as a result of wildfires that occurred in July 2008.~~

~~(38) Any loss sustained in the County of Inyo as a result of the severe rainstorms, related flooding and landslides, and any other related casualties, that occurred in July 2008.~~

~~(39) Any loss sustained in the County of Humboldt as a result of wildfires that commenced in May 2008.~~

~~(40) Any loss sustained in the County of Santa Barbara as a result of wildfires that commenced in November 2008.~~

~~(41) Any loss sustained in the Counties of Orange, Riverside, and San Bernardino as a result of wildfires that commenced in November 2008.~~

~~(42) Any loss sustained in the County of Santa Barbara as a result of wildfires that commenced in May 2009.~~

~~(b) (1) In the case of any loss allowed under Section 165 of the Internal Revenue Code, relating to losses, any excess disaster loss shall be carried forward to each of the five taxable years following the taxable year for which the loss is claimed. However, if there is any excess disaster loss remaining after the five-year period, then the applicable percentage, as set forth in paragraph (1) of subdivision (b) of Section 24416, of that excess disaster loss shall be carried forward to each of the next 10 taxable years.~~

~~(2) The entire amount of any excess disaster loss as defined in subdivision (c) shall be carried to the earliest of the taxable years to which, by reason of subdivision (b), the loss may be carried.~~

1 The portion of the loss which shall be carried to each of the other
2 taxable years shall be the excess, if any, of the amount of excess
3 disaster loss over the sum of the net income for each of the prior
4 taxable years to which that excess disaster loss is carried.

5 (c) “Excess disaster loss” means a disaster loss computed
6 pursuant to Section 165 of the Internal Revenue Code, which
7 exceeds the net income of the year of loss or, if the election under
8 Section 165(i) of the Internal Revenue Code is made, the net
9 income of the year preceding the loss.

10 (d) The provisions of this section and Section 165(i) of the
11 Internal Revenue Code shall be applicable to any of the losses
12 listed in subdivision (a) sustained in any county or city in this state
13 which was proclaimed by the Governor to be in a state of disaster.

14 (e) Any corporation subject to the provisions of Section 25101
15 or 25101.15 that has disaster losses pursuant to this section, shall
16 determine the excess disaster loss to be carried to other taxable
17 years under the principles specified in Section 25108 relating to
18 net operating losses.

19 (f) Losses allowable under this section may not be taken into
20 account in computing a net operating loss deduction under Section
21 172 of the Internal Revenue Code.

22 (g) For losses described in paragraphs (15) to (42), inclusive,
23 of subdivision (a), the election under Section 165(i) of the Internal
24 Revenue Code may be made on a return or amended return filed
25 on or before the due date of the return (determined with regard to
26 extension) for the taxable year in which the disaster occurred.

27 SEC. 14.5. Section 24347.5 of the Revenue and Taxation Code
28 is amended to read:

29 24347.5. (a) An excess disaster loss, as defined in subdivision
30 (c), shall be carried to other taxable years as provided in
31 subdivision (b), with respect to losses resulting from any of the
32 following disasters:

33 (1) Forest fire or any other related casualty occurring in 1985
34 in California.

35 (2) Storm, flooding, or any other related casualty occurring in
36 1986 in California.

37 (3) Any loss sustained during 1987 as a result of a forest fire or
38 any other related casualty.

39 (4) Earthquake, aftershock, or any other related casualty
40 occurring in October 1987 in California.

1 ~~(5) Earthquake, aftershock, or any other related casualty~~
2 ~~occurring in October 1989 in California.~~

3 ~~(6) Any loss sustained during 1990 as a result of fire or any~~
4 ~~other related casualty in California.~~

5 ~~(7) Any loss sustained as a result of the Oakland/Berkeley Fire~~
6 ~~of 1991, or any other related casualty.~~

7 ~~(8) Any loss sustained as a result of storm, flooding, or any~~
8 ~~other related casualty occurring in February 1992 in California.~~

9 ~~(9) Earthquake, aftershock, or any other related casualty~~
10 ~~occurring in April 1992 in the County of Humboldt.~~

11 ~~(10) Riots, arson, or any other related casualty occurring in~~
12 ~~April or May 1992 in California.~~

13 ~~(11) Any loss sustained as a result of the earthquakes or any~~
14 ~~other related casualty that occurred in the County of San~~
15 ~~Bernardino in June and July of 1992.~~

16 ~~(12) Any loss sustained as a result of the Fountain Fire that~~
17 ~~occurred in the County of Shasta, or as a result of either of the~~
18 ~~fires in the Counties of Calaveras and Trinity that occurred in~~
19 ~~August 1992, or any other related casualty.~~

20 ~~(13) Any loss sustained as a result of storm, flooding, or any~~
21 ~~other related casualty that occurred in the Counties of Alpine,~~
22 ~~Contra Costa, Fresno, Humboldt, Imperial, Lassen, Los Angeles,~~
23 ~~Madera, Mendocino, Modoc, Monterey, Napa, Orange, Plumas,~~
24 ~~Riverside, San Bernardino, San Diego, Santa Barbara, Sierra,~~
25 ~~Siskiyou, Sonoma, Tehama, Trinity, and Tulare, and the City of~~
26 ~~Fillmore in January 1993.~~

27 ~~(14) Any loss sustained as a result of a fire that occurred in the~~
28 ~~Counties of Los Angeles, Orange, Riverside, San Bernardino, San~~
29 ~~Diego, and Ventura, during October or November of 1993, or any~~
30 ~~other related casualty.~~

31 ~~(15) Any loss sustained as a result of the earthquake, aftershocks,~~
32 ~~or any other related casualty that occurred in the Counties of Los~~
33 ~~Angeles, Orange, and Ventura on or after January 17, 1994.~~

34 ~~(16) Any loss sustained as a result of a fire that occurred in the~~
35 ~~County of San Luis Obispo during August of 1994, or any other~~
36 ~~related casualty.~~

37 ~~(17) Any loss sustained as a result of the storms or flooding~~
38 ~~occurring in 1995, or any other related casualty, sustained in any~~
39 ~~county of this state subject to a disaster declaration with respect~~
40 ~~to the storms and flooding.~~

1 ~~(18) Any loss sustained as a result of the storms or flooding~~
2 ~~occurring in December 1996 or January 1997, or any related~~
3 ~~casualty, sustained in any county of this state subject to a disaster~~
4 ~~declaration with respect to the storms or flooding.~~

5 ~~(19) Any loss sustained as a result of the storms or flooding~~
6 ~~occurring in February 1998, or any related casualty, sustained in~~
7 ~~any county of this state subject to a disaster declaration with respect~~
8 ~~to the storms or flooding.~~

9 ~~(20) Any loss sustained as a result of a freeze occurring in the~~
10 ~~winter of 1998–99, or any related casualty, sustained in any county~~
11 ~~of this state subject to a disaster declaration with respect to the~~
12 ~~freeze.~~

13 ~~(21) Any loss sustained as a result of an earthquake occurring~~
14 ~~in September 2000, that was included in the Governor's~~
15 ~~proclamation of a state of emergency for the County of Napa.~~

16 ~~(22) Any loss sustained as a result of the Middle River levee~~
17 ~~break in San Joaquin County occurring in June 2004.~~

18 ~~(23) Any losses sustained as a result of the fires that occurred~~
19 ~~in the Counties of Los Angeles, Riverside, San Bernardino, San~~
20 ~~Diego, and Ventura in October and November 2003, or as a result~~
21 ~~of floods, mudflows, and debris flows, directly related to fires.~~

22 ~~(24) Any losses sustained in the Counties of Santa Barbara and~~
23 ~~San Luis Obispo as a result of the San Simeon earthquake,~~
24 ~~aftershocks, and any other related casualties.~~

25 ~~(25) Any losses sustained as a result of the wildfires that~~
26 ~~occurred in Shasta County, commencing August 11, 2004, and~~
27 ~~any other related casualty.~~

28 ~~(26) Any loss sustained in the Counties of Kern, Los Angeles,~~
29 ~~Orange, Riverside, San Bernardino, San Diego, Santa Barbara,~~
30 ~~and Ventura as a result of the severe rainstorms, related flooding~~
31 ~~and slides, and any other related casualties, that occurred in~~
32 ~~December 2004, January 2005, February 2005, March 2005, or~~
33 ~~June 2005.~~

34 ~~(27) Any loss sustained in the Counties of Alameda, Alpine,~~
35 ~~Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El~~
36 ~~Dorado, Fresno, Humboldt, Kings, Lake, Lassen, Madera, Marin,~~
37 ~~Mariposa, Mendocino, Merced, Monterey, Napa, Nevada, Placer,~~
38 ~~Plumas, Sacramento, San Joaquin, San Luis Obispo, San Mateo,~~
39 ~~Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus,~~
40 ~~Sutter, Trinity, Tulare, Tuolumne, Yolo, and Yuba as a result of~~

1 the severe rainstorms, related flooding and slides, and any other
2 related casualties, that occurred in December 2005, January 2006,
3 March 2006, or April 2006.

4 (28) Any loss sustained in the County of San Bernardino as a
5 result of the wildfires that occurred in July 2006.

6 (29) Any loss sustained in the Counties of Riverside and Ventura
7 as a result of wildfires that occurred during the 2006 calendar year.

8 (30) Any loss sustained in the Counties of El Dorado, Fresno,
9 Imperial, Kern, Kings, Madera, Merced, Monterey, Riverside, San
10 Bernardino, San Diego, San Luis Obispo, Santa Barbara, Santa
11 Clara, Stanislaus, Tulare, Ventura, and Yuba that were the subject
12 of the Governor's proclamations of a state of emergency for the
13 severe freezing conditions that occurred in January 2007.

14 (31) Any loss sustained in the County of El Dorado as a result
15 of wildfires that occurred in June 2007.

16 (32) Any loss sustained in the Counties of Santa Barbara and
17 Ventura as a result of the Zaca Fire that occurred during the 2007
18 calendar year.

19 (33) Any loss sustained in the County of Inyo as a result of
20 wildfires that commenced in July 2007.

21 (34) Any loss sustained in the Counties of Los Angeles, Orange,
22 Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura
23 as a result of wildfires that occurred during the 2007 calendar year
24 that were the subject of the Governor's disaster proclamations of
25 September 15, 2007, and October 21, 2007.

26 (35) Any loss sustained in the County of Riverside as a result
27 of extremely strong and damaging winds that occurred in October
28 2007.

29 (36) Any loss sustained in the Counties of Butte, Kern,
30 Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz,
31 Shasta, and Trinity as a result of wildfires that occurred in May or
32 June 2008 that were the subject of the Governor's proclamations
33 of a state of emergency.

34 (37) Any loss sustained in the County of Santa Barbara as a
35 result of wildfires that occurred in July 2008.

36 (38) Any loss sustained in the County of Inyo as a result of the
37 severe rainstorms, related flooding and landslides, and any other
38 related casualties, that occurred in July 2008.

39 (39) Any loss sustained in the County of Humboldt as a result
40 of wildfires that commenced in May 2008.

1 ~~(40) Any loss sustained in the County of Santa Barbara as a~~
2 ~~result of wildfires that commenced in November 2008.~~

3 ~~(41) Any loss sustained in the Counties of Los Angeles and~~
4 ~~Ventura as a result of wildfires that commenced in October 2008~~
5 ~~or November 2008 that were the subject of the Governor's~~
6 ~~proclamations of a state of emergency.~~

7 ~~(42) Any loss sustained in the Counties of Orange, Riverside,~~
8 ~~and San Bernardino as a result of wildfires that commenced in~~
9 ~~November 2008.~~

10 ~~(43) Any loss sustained in the County of Santa Barbara as a~~
11 ~~result of wildfires that commenced in May 2009.~~

12 ~~(b) (1) In the case of any loss allowed under Section 165 of the~~
13 ~~Internal Revenue Code, relating to losses, any excess disaster loss~~
14 ~~shall be carried forward to each of the five taxable years following~~
15 ~~the taxable year for which the loss is claimed. However, if there~~
16 ~~is any excess disaster loss remaining after the five-year period,~~
17 ~~then the applicable percentage, as set forth in paragraph (1) of~~
18 ~~subdivision (b) of Section 24416, of that excess disaster loss shall~~
19 ~~be carried forward to each of the next 10 taxable years.~~

20 ~~(2) The entire amount of any excess disaster loss as defined in~~
21 ~~subdivision (c) shall be carried to the earliest of the taxable years~~
22 ~~to which, by reason of subdivision (b), the loss may be carried.~~
23 ~~The portion of the loss which shall be carried to each of the other~~
24 ~~taxable years shall be the excess, if any, of the amount of excess~~
25 ~~disaster loss over the sum of the net income for each of the prior~~
26 ~~taxable years to which that excess disaster loss is carried.~~

27 ~~(c) "Excess disaster loss" means a disaster loss computed~~
28 ~~pursuant to Section 165 of the Internal Revenue Code, which~~
29 ~~exceeds the net income of the year of loss or, if the election under~~
30 ~~Section 165(i) of the Internal Revenue Code is made, the net~~
31 ~~income of the year preceding the loss.~~

32 ~~(d) The provisions of this section and Section 165(i) of the~~
33 ~~Internal Revenue Code shall be applicable to any of the losses~~
34 ~~listed in subdivision (a) sustained in any county or city in this state~~
35 ~~which was proclaimed by the Governor to be in a state of disaster.~~

36 ~~(e) Any corporation subject to the provisions of Section 25101~~
37 ~~or 25101.15 that has disaster losses pursuant to this section, shall~~
38 ~~determine the excess disaster loss to be carried to other taxable~~
39 ~~years under the principles specified in Section 25108 relating to~~
40 ~~net operating losses.~~

~~(f) Losses allowable under this section may not be taken into account in computing a net operating loss deduction under Section 172 of the Internal Revenue Code.~~

~~(g) For losses described in paragraphs (15) to (43), inclusive, of subdivision (a), the election under Section 165(i) of the Internal Revenue Code may be made on a return or amended return filed on or before the due date of the return (determined with regard to extension) for the taxable year in which the disaster occurred.~~

SEC. 12. Section 195.161 is added to the Revenue and Taxation Code, to read:

195.161. (a) By October 30, 2010, the auditor of the County of Placer, which was the subject of the Governor's proclamation of a state of emergency for wildfires that commenced on August 30, 2009, shall certify to the Director of Finance an estimate of the total amount of the reduction in property tax revenues on both the regular secured roll and the supplemental roll for the 2009–10 fiscal year resulting from the reassessment by the county assessor pursuant to paragraph (1) of subdivision (a) of Section 170 of those properties that are eligible properties as a result of those disasters, except that the amount certified shall not include any estimated property tax revenue reductions to school districts, other than basic state aid school districts, and county offices of education.

(b) For purposes of this section, "basic state aid school district" means any school district that does not receive a state apportionment pursuant to subdivision (h) of Section 42238 of the Education Code, but receives from the state only a basic apportionment pursuant to Section 6 of Article IX of the California Constitution.

SEC. 13. Section 195.162 is added to the Revenue and Taxation Code, to read:

195.162. After the county auditor of the eligible county, as described in Section 195.161, has made the applicable certification to the Director of Finance pursuant to that section, the director shall, within 30 days after verification of the county auditor's estimate, certify this amount to the Controller for allocation to the county. Upon receipt of certification from the Director of Finance, the Controller shall make the appropriate allocation to the county within 10 working days.

SEC. 14. Section 195.163 is added to the Revenue and Taxation Code, to read:

195.163. (a) On or before June 30, 2011, an eligible county, as described in Section 195.161, shall compute and remit to the Controller for deposit in the General Fund an amount equal to the amount allocated to it by the Controller pursuant to Section 195.162, less the actual amount of its property tax revenue lost on the regular secured and supplemental rolls with respect to those eligible properties described in Section 195.161 as a result of the reassessment of those properties pursuant to paragraph (1) of subdivision (a) of Section 170, excluding any property tax revenue lost by school districts, other than basic state aid school districts, and county offices of education. If the actual amount of property tax revenue lost by an eligible county in the immediately preceding fiscal year, as described and limited in the preceding sentence, exceeds the amount allocated by the Controller to that county pursuant to Section 195.162, the Controller shall allocate the amount of that excess to that eligible county.

(b) For purposes of this section, “basic state aid school district” means any school district that does not receive a state apportionment pursuant to subdivision (h) of Section 42238 of the Education Code, but receives from the state only a basic apportionment pursuant to Section 6 of Article IX of the California Constitution.

SEC. 15. Section 218 of the Revenue and Taxation Code is amended to read:

218. (a) The homeowners’ property tax exemption is in the amount of the assessed value of the dwelling specified in this section, as authorized by subdivision (k) of Section 3 of Article XIII of the California Constitution. That exemption shall be in the amount of seven thousand dollars (\$7,000) of the full value of the dwelling.

(b) The exemption does not extend to property that is rented, vacant, under construction on the lien date, or that is a vacation or secondary home of the owner or owners, nor does it apply to property on which an owner receives the veteran’s exemption.

(c) For purposes of this section, all of the following apply:

(1) “Owner” includes a person purchasing the dwelling under a contract of sale or who holds shares or membership in a

1 cooperative housing corporation, which holding is a requisite to
2 the exclusive right of occupancy of a dwelling.

3 (2) (A) “Dwelling” means a building, structure, or other shelter
4 constituting a place of abode, whether real property or personal
5 property, and any land on which it may be situated. A two-dwelling
6 unit shall be considered as two separate single-family dwellings.

7 (B) “Dwelling” includes the following:

8 (i) A single-family dwelling occupied by an owner thereof as
9 his or her principal place of residence on the lien date.

10 (ii) A multiple-dwelling unit occupied by an owner thereof on
11 the lien date as his or her principal place of residence.

12 (iii) A condominium occupied by an owner thereof as his or her
13 principal place of residence on the lien date.

14 (iv) Premises occupied by the owner of shares or a membership
15 interest in a cooperative housing corporation, as defined in
16 subdivision (i) of Section 61, as his or her principal place of
17 residence on the lien date. Each exemption allowed pursuant to
18 this subdivision shall be deducted from the total assessed valuation
19 of the cooperative housing corporation. The exemption shall be
20 taken into account in apportioning property taxes among owners
21 of share or membership interests in the cooperative housing
22 corporations so as to benefit those owners who qualify for the
23 exemption.

24 (d) Any dwelling that qualified for an exemption under this
25 section prior to October 20, 1991, that was damaged or destroyed
26 by fire in a disaster, as declared by the Governor, occurring on or
27 after October 20, 1991, and before November 1, 1991, and that
28 has not changed ownership since October 20, 1991, shall not be
29 disqualified as a “dwelling” or be denied an exemption under this
30 section solely on the basis that the dwelling was temporarily
31 damaged or destroyed or was being reconstructed by the owner.

32 (e) Any dwelling that qualified for an exemption under this
33 section prior to October 15, 2003, that was damaged or destroyed
34 by fire or earthquake in a disaster, as declared by the Governor,
35 during October, November, or December 2003, and that has not
36 changed ownership since October 15, 2003, shall not be
37 disqualified as a “dwelling” or be denied an exemption under this
38 section solely on the basis that the dwelling was temporarily
39 damaged or destroyed or was being reconstructed by the owner.

1 (f) Any dwelling that qualified for an exemption under this
2 section prior to June 3, 2004, that was damaged or destroyed by
3 flood in a disaster, as declared by the Governor, during June 2004,
4 and that has not changed ownership since June 3, 2004, shall not
5 be disqualified as a “dwelling” or be denied an exemption under
6 this section solely on the basis that the dwelling was temporarily
7 damaged or destroyed or was being reconstructed by the owner.

8 (g) Any dwelling that qualified for an exemption under this
9 section prior to August 11, 2004, that was damaged or destroyed
10 by the wildfires and any other related casualty that occurred in
11 Shasta County in a disaster, as declared by the Governor, during
12 August 2004, and that has not changed ownership since August
13 11, 2004, shall not be disqualified as a “dwelling” or be denied an
14 exemption under this section solely on the basis that the dwelling
15 was temporarily damaged or destroyed or was being reconstructed
16 by the owner.

17 (h) Any dwelling that qualified for an exemption under this
18 section prior to December 28, 2004, that was damaged or destroyed
19 by severe rainstorms, floods, mudslides, or the accumulation of
20 debris in a disaster, as declared by the Governor, during December
21 2004, January 2005, February 2005, March 2005, or June 2005,
22 and that has not changed ownership since December 28, 2004,
23 shall not be disqualified as a “dwelling” or be denied an exemption
24 under this section solely on the basis that the dwelling was
25 temporarily damaged or destroyed or was being reconstructed by
26 the owner, or was temporarily uninhabited as a result of restricted
27 access to the property due to floods, mudslides, the accumulation
28 of debris, or washed-out or damaged roads.

29 (i) Any dwelling that qualified for an exemption under this
30 section prior to December 19, 2005, that was damaged or destroyed
31 by severe rainstorms, floods, mudslides, or the accumulation of
32 debris in a disaster, as declared by the Governor in January 2006,
33 April 2006, May 2006, or June 2006, and that has not changed
34 ownership since December 19, 2005, shall not be disqualified as
35 a “dwelling” or be denied an exemption under this section solely
36 on the basis that the dwelling was temporarily damaged or
37 destroyed or was being reconstructed by the owner, or was
38 temporarily uninhabited as a result of restricted access to the
39 property due to floods, mudslides, the accumulation of debris, or
40 washed-out or damaged roads.

1 (j) Any dwelling that qualified for an exemption under this
2 section prior to July 9, 2006, that was damaged or destroyed by
3 the wildfires and any other related casualty that occurred in the
4 County of San Bernardino, as declared by the Governor in July
5 2006, and that has not changed ownership since July 9, 2006, shall
6 not be disqualified as a “dwelling” or be denied an exemption
7 under this section solely on the basis that the dwelling was
8 temporarily damaged or destroyed or was being reconstructed by
9 the owner, or was temporarily uninhabited as a result of restricted
10 access to the property due to the wildfires.

11 (k) Any dwelling that qualified for an exemption under this
12 section prior to the commencement dates of the wildfires listed in
13 the Governor’s proclamations of 2006 that was damaged or
14 destroyed by the wildfires and any other related casualty that
15 occurred in the Counties of Riverside and Ventura, and that has
16 not changed ownership since the commencement dates of these
17 disasters as listed in the Governor’s proclamations of 2006 shall
18 not be disqualified as a “dwelling” or be denied an exemption
19 under this section solely on the basis that the dwelling was
20 temporarily damaged or destroyed or was being reconstructed by
21 the owner, or was temporarily uninhabited as a result of restricted
22 access to the property due to the wildfires.

23 (l) Any dwelling that qualified for an exemption under this
24 section prior to January 11, 2007, that was damaged or destroyed
25 by severe freezing conditions, commencing January 11, 2007, and
26 any other related casualty that occurred in the Counties of El
27 Dorado, Fresno, Imperial, Kern, Kings, Madera, Merced, Monterey,
28 Riverside, San Bernardino, San Diego, San Luis Obispo, Santa
29 Barbara, Santa Clara, Stanislaus, Tulare, Ventura, and Yuba as a
30 result of a disaster as declared by the Governor, and that has not
31 changed ownership since January 11, 2007, shall not be disqualified
32 as a “dwelling” or be denied an exemption under this section solely
33 on the basis that the dwelling was temporarily damaged or
34 destroyed or was being reconstructed by the owner, or was
35 temporarily uninhabited as a result of restricted access to the
36 property due to severe freezing conditions.

37 (m) Any dwelling that qualified for an exemption under this
38 section prior to June 24, 2007, that was damaged or destroyed by
39 the wildfires and any other related casualty that occurred as a result
40 of this disaster in the County of El Dorado, as declared by the

1 Governor in June 2007, and that has not changed ownership since
2 June 24, 2007, shall not be disqualified as a “dwelling” or be denied
3 an exemption under this section solely on the basis that the
4 dwelling was temporarily damaged or destroyed or was being
5 reconstructed by the owner, or was temporarily uninhabited as a
6 result of restricted access to the property due to the wildfires.

7 (n) Any dwelling that qualified for an exemption under this
8 section prior to July 4, 2007, that was damaged or destroyed by
9 the Zaca Fire and any other related casualty that occurred as a
10 result of this disaster in the Counties of Santa Barbara and Ventura,
11 as declared by the Governor in August 2007, and that has not
12 changed ownership since July 4, 2007, may not be denied an
13 exemption solely on the basis that the dwelling was temporarily
14 damaged or destroyed or was being reconstructed by the owner,
15 or was temporarily uninhabited as a result of restricted access to
16 the property due to the Zaca Fire.

17 (o) Any dwelling that qualified for an exemption under this
18 section prior to July 6, 2007, that was damaged or destroyed by
19 the wildfires and any other related casualty that occurred as a result
20 of this disaster in the County of Inyo, as declared by the Governor
21 in July 2007, and that has not changed ownership since July 6,
22 2007, may not be denied an exemption solely on the basis that the
23 dwelling was temporarily damaged or destroyed or was being
24 reconstructed by the owner, or was temporarily uninhabited as a
25 result of restricted access to the property due to the wildfires.

26 (p) Any dwelling that qualified for an exemption under this
27 section prior to the commencement dates of the wildfires listed in
28 the Governor’s disaster proclamations of September 15, 2007, and
29 October 21, 2007, that was damaged or destroyed by the wildfires
30 and any other related casualty that occurred in the Counties of Los
31 Angeles, Orange, Riverside, San Bernardino, San Diego, Santa
32 Barbara, and Ventura, and that has not changed ownership since
33 the commencement dates of these disasters as listed in the
34 proclamations shall not be disqualified as a “dwelling” or be denied
35 an exemption under this section solely on the basis that the
36 dwelling was temporarily damaged or destroyed or was being
37 reconstructed by the owner, or was temporarily uninhabited as a
38 result of restricted access to the property due to the wildfires.

39 (q) Any dwelling that qualified for an exemption under this
40 section prior to October 20, 2007, that was damaged or destroyed

1 by the extremely strong and damaging winds and any other related
2 casualty that occurred as a result of this disaster in the County of
3 Riverside, as declared by the Governor in November 2007, and
4 that has not changed ownership since October 20, 2007, shall not
5 be disqualified as a “dwelling” or be denied an exemption under
6 this section solely on the basis that the dwelling was temporarily
7 damaged or destroyed or was being reconstructed by the owner,
8 or was temporarily uninhabited as a result of restricted access to
9 the property due to the extremely strong and damaging winds.

10 (r) Any dwelling that qualified for an exemption under this
11 section prior to the commencement dates of the wildfires listed in
12 the Governor’s disaster proclamations of May, June, or July 2008,
13 that was damaged or destroyed by the wildfires and any other
14 related casualty that occurred in the Counties of Butte, Kern,
15 Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz,
16 Shasta, and Trinity and that has not changed ownership since the
17 commencement dates of these disasters as listed in the
18 proclamations shall not be disqualified as a “dwelling” or be denied
19 an exemption under this section solely on the basis that the
20 dwelling was temporarily damaged or destroyed or was being
21 reconstructed by the owner, or was temporarily uninhabited as a
22 result of restricted access to the property due to the wildfires.

23 (s) Any dwelling that qualified for an exemption under this
24 section prior to July 1, 2008, that was damaged or destroyed by
25 the wildfires and any other related casualty that occurred as a result
26 of this disaster in the County of Santa Barbara, as declared by the
27 Governor in July 2008, and that has not changed ownership since
28 July 1, 2008, may not be denied an exemption solely on the basis
29 that the dwelling was temporarily damaged or destroyed or was
30 being reconstructed by the owner, or was temporarily uninhabited
31 as a result of restricted access to the property due to the wildfires.

32 (t) Any dwelling that qualified for an exemption under this
33 section prior to July 12, 2008, that was damaged or destroyed by
34 severe rainstorms, floods, landslides, or the accumulation of debris
35 in a disaster, as declared by the Governor, in July 2008, and that
36 has not changed ownership since July 12, 2008, shall not be
37 disqualified as a “dwelling” or be denied an exemption under this
38 section solely on the basis that the dwelling was temporarily
39 damaged or destroyed or was being reconstructed by the owner,
40 or was temporarily uninhabited as a result of restricted access to

1 the property due to floods, landslides, the accumulation of debris,
2 or washed-out or damaged roads.

3 (u) Any dwelling that qualified for an exemption under this
4 section prior to May 22, 2008, that was damaged or destroyed by
5 the wildfires and any other related casualty that occurred as a result
6 of this disaster in the County of Humboldt, as declared by the
7 Governor in August 2008, and that has not changed ownership
8 since May 22, 2008, may not be denied an exemption solely on
9 the basis that the dwelling was temporarily damaged or destroyed
10 or was being reconstructed by the owner, or was temporarily
11 uninhabited as a result of restricted access to the property due to
12 the wildfires.

13 (v) Any dwelling that qualified for an exemption under this
14 section prior to the commencement dates of the wildfires that were
15 the subject of the Governor's disaster proclamations of October
16 13, 2008, and November 15, 2008, that was damaged or destroyed
17 by the wildfires and any other related casualty that occurred in the
18 Counties of Los Angeles and Ventura and that has not changed
19 ownership since the commencement dates of these wildfires, shall
20 not be disqualified as a "dwelling" or be denied an exemption
21 under this section solely on the basis that the dwelling was
22 temporarily damaged or destroyed or was being reconstructed by
23 the owner, or was temporarily uninhabited as a result of restricted
24 access to the property due to the wildfires.

25 (w) Any dwelling that qualified for an exemption under this
26 section prior to November 13, 2008, that was damaged or destroyed
27 by the wildfires and any other related casualty that occurred as a
28 result of this disaster in the County of Santa Barbara, as declared
29 by the Governor in November 2008, and that has not changed
30 ownership since November 13, 2008, shall not be disqualified as
31 a "dwelling" or be denied an exemption under this section solely
32 on the basis that the dwelling was temporarily damaged or
33 destroyed or was being reconstructed by the owner, or was
34 temporarily uninhabited as a result of restricted access to the
35 property due to the wildfires.

36 (x) Any dwelling that qualified for an exemption under this
37 section prior to the commencement dates of the wildfires listed in
38 the Governor's disaster proclamations of November 15, 2008, and
39 November 17, 2008, that was damaged or destroyed by the
40 wildfires and any other related casualty that occurred as a result

1 of this disaster in the Counties of Orange, Riverside, and San
2 Bernardino, as declared by the Governor in November 2008, and
3 that has not changed ownership since the commencement dates of
4 these disasters as listed in the proclamations, shall not be
5 disqualified as a “dwelling” or be denied an exemption under this
6 section solely on the basis that the dwelling was temporarily
7 damaged or destroyed or was being reconstructed by the owner,
8 or was temporarily uninhabited as a result of restricted access to
9 the property due to the wildfires.

10 (y) Any dwelling that qualified for an exemption under this
11 section prior to May 5, 2009, that was damaged or destroyed by
12 the wildfires and any other related casualty that occurred as a result
13 of this disaster in the County of Santa Barbara, as declared by the
14 Governor in May 2009, and that has not changed ownership since
15 May 5, 2009, shall not be disqualified as a “dwelling” or be denied
16 an exemption under this section solely on the basis that the
17 dwelling was temporarily damaged or destroyed or was being
18 reconstructed by the owner, or was temporarily uninhabited as a
19 result of restricted access to the property due to the wildfires.

20 (z) *Any dwelling that qualified for an exemption under this*
21 *section prior to August 30, 2009, that was damaged or destroyed*
22 *by the wildfires and any other related casualty that occurred as a*
23 *result of this disaster in the County of Placer, as declared by the*
24 *Governor in August 2009, and that has not changed ownership*
25 *since August 30, 2009, shall not be disqualified as a “dwelling”*
26 *or be denied an exemption under this section solely on the basis*
27 *that the dwelling was temporarily damaged or destroyed or was*
28 *being reconstructed by the owner, or was temporarily uninhabited*
29 *as a result of restricted access to the property due to the wildfires.*

30 ~~(z)~~

31 (aa) The exemption provided for in subdivision (k) of Section
32 3 of Article XIII of the California Constitution shall first be applied
33 to the building, structure, or other shelter and the excess, if any,
34 shall be applied to any land on which it may be located.

35 SEC. 16. *Section 17207 of the Revenue and Taxation Code is*
36 *amended to read:*

37 17207. (a) An excess disaster loss, as defined in subdivision
38 (c), shall be carried to other taxable years as provided in
39 subdivision (b), with respect to losses resulting from any of the
40 following disasters:

1 (1) Forest fire or any other related casualty occurring in 1985
2 in California.

3 (2) Storm, flooding, or any other related casualty occurring in
4 1986 in California.

5 (3) Any loss sustained during 1987 as a result of a forest fire or
6 any other related casualty.

7 (4) Earthquake, aftershock, or any other related casualty
8 occurring in 1987 in California.

9 (5) Earthquake, aftershock, or any other related casualty
10 occurring in 1989 in California.

11 (6) Any loss sustained during 1990 as a result of fire or any
12 other related casualty in California.

13 (7) Any loss sustained as a result of the Oakland/Berkeley Fire
14 of 1991, or any other related casualty.

15 (8) Any loss sustained as a result of storm, flooding, or any
16 other related casualty occurring in February 1992 in California.

17 (9) Earthquake, aftershock, or any other related casualty
18 occurring in April 1992 in the County of Humboldt.

19 (10) Riots, arson, or any other related casualty occurring in
20 April or May 1992 in California.

21 (11) Any loss sustained as a result of the earthquakes that
22 occurred in the County of San Bernardino in June and July of 1992,
23 or any other related casualty.

24 (12) Any loss sustained as a result of the Fountain Fire that
25 occurred in the County of Shasta, or as a result of either of the
26 fires in the Counties of Calaveras and Trinity that occurred in
27 August 1992, or any other related casualty.

28 (13) Any loss sustained as a result of storm, flooding, or any
29 other related casualty that occurred in the Counties of Alpine,
30 Contra Costa, Fresno, Humboldt, Imperial, Lassen, Los Angeles,
31 Madera, Mendocino, Modoc, Monterey, Napa, Orange, Plumas,
32 Riverside, San Bernardino, San Diego, Santa Barbara, Sierra,
33 Siskiyou, Sonoma, Tehama, Trinity, and Tulare, and the City of
34 Fillmore in January 1993.

35 (14) Any loss sustained as a result of a fire that occurred in the
36 Counties of Los Angeles, Orange, Riverside, San Bernardino, San
37 Diego, and Ventura, during October or November of 1993, or any
38 other related casualty.

1 (15) Any loss sustained as a result of the earthquake, aftershocks,
2 or any other related casualty that occurred in the Counties of Los
3 Angeles, Orange, and Ventura on or after January 17, 1994.

4 (16) Any loss sustained as a result of a fire that occurred in the
5 County of San Luis Obispo during August of 1994, or any other
6 related casualty.

7 (17) Any loss sustained as a result of the storms or flooding
8 occurring in 1995, or any other related casualty, sustained in any
9 county of this state subject to a disaster declaration with respect
10 to the storms and flooding.

11 (18) Any loss sustained as a result of the storms or flooding
12 occurring in December 1996 or January 1997, or any related
13 casualty, sustained in any county of this state subject to a disaster
14 declaration with respect to the storms or flooding.

15 (19) Any loss sustained as a result of the storms or flooding
16 occurring in February 1998, or any related casualty, sustained in
17 any county of this state subject to a disaster declaration with respect
18 to the storms or flooding.

19 (20) Any loss sustained as a result of a freeze occurring in the
20 winter of 1998–99, or any related casualty, sustained in any county
21 of this state subject to a disaster declaration with respect to the
22 freeze.

23 (21) Any loss sustained as a result of an earthquake occurring
24 in September 2000, that was included in the Governor's
25 proclamation of a state of emergency for the County of Napa.

26 (22) Any loss sustained as a result of the Middle River levee
27 break in San Joaquin County occurring in June 2004.

28 (23) Any losses sustained as a result of the fires that occurred
29 in the Counties of Los Angeles, Riverside, San Bernardino, San
30 Diego, and Ventura in October and November 2003, or as a result
31 of floods, mudflows, and debris flows, directly related to fires.

32 (24) Any losses sustained in the Counties of Santa Barbara and
33 San Luis Obispo as a result of the San Simeon earthquake,
34 aftershocks, and any other related casualties.

35 (25) Any losses sustained as a result of the wildfires that
36 occurred in Shasta County, commencing August 11, 2004, and
37 any other related casualty.

38 (26) Any loss sustained in the Counties of Kern, Los Angeles,
39 Orange, Riverside, San Bernardino, San Diego, Santa Barbara,
40 and Ventura as a result of the severe rainstorms, related flooding

1 and slides, and any other related casualties, that occurred in
2 December 2004, January 2005, February 2005, March 2005, or
3 June 2005.

4 (27) Any loss sustained in the Counties of Alameda, Alpine,
5 Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El
6 Dorado, Fresno, Humboldt, Kings, Lake, Lassen, Madera, Marin,
7 Mariposa, Mendocino, Merced, Monterey, Napa, Nevada, Placer,
8 Plumas, Sacramento, San Joaquin, San Luis Obispo, San Mateo,
9 Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus,
10 Sutter, Trinity, Tulare, Tuolumne, Yolo, and Yuba as a result of
11 the severe rainstorms, related flooding and slides, and any other
12 related casualties, that occurred in December 2005, January 2006,
13 March 2006, or April 2006.

14 (28) Any loss sustained in the County of San Bernardino as a
15 result of the wildfires that occurred in July 2006.

16 (29) Any loss sustained in the Counties of Riverside and Ventura
17 as a result of wildfires that occurred during the 2006 calendar year.

18 (30) Any loss sustained in the Counties of El Dorado, Fresno,
19 Imperial, Kern, Kings, Madera, Merced, Monterey, Riverside, San
20 Bernardino, San Diego, San Luis Obispo, Santa Barbara, Santa
21 Clara, Stanislaus, Tulare, Ventura, and Yuba that were the subject
22 of the Governor's proclamations of a state of emergency for the
23 severe freezing conditions that occurred in January 2007.

24 (31) Any loss sustained in the County of El Dorado as a result
25 of wildfires that occurred in June 2007.

26 (32) Any loss sustained in the Counties of Santa Barbara and
27 Ventura as a result of the Zaca Fire that occurred during the 2007
28 calendar year.

29 (33) Any loss sustained in the County of Inyo as a result of
30 wildfires that commenced in July 2007.

31 (34) Any loss sustained in the Counties of Los Angeles, Orange,
32 Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura
33 as a result of wildfires that occurred during the 2007 calendar year
34 that were the subject of the Governor's disaster proclamations of
35 September 15, 2007, and October 21, 2007.

36 (35) Any loss sustained in the County of Riverside as a result
37 of extremely strong and damaging winds that occurred in October
38 2007.

39 (36) Any loss sustained in the Counties of Butte, Kern,
40 Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz,

1 Shasta, and Trinity as a result of wildfires that occurred in May or
2 June 2008 that were the subject of the Governor's proclamations
3 of a state of emergency.

4 (37) Any loss sustained in the County of Santa Barbara as a
5 result of wildfires that occurred in July 2008.

6 (38) Any loss sustained in the County of Inyo as a result of the
7 severe rainstorms, related flooding and landslides, and any other
8 related casualties, that occurred in July 2008.

9 (39) Any loss sustained in the County of Humboldt as a result
10 of wildfires that commenced in May 2008.

11 (40) Any loss sustained in the County of Santa Barbara as a
12 result of wildfires that commenced in November 2008.

13 (41) Any loss sustained in the Counties of Los Angeles and
14 Ventura as a result of wildfires that commenced in October 2008
15 or November 2008 that were the subject of the Governor's
16 proclamations of a state of emergency.

17 (42) Any loss sustained in the Counties of Orange, Riverside,
18 and San Bernardino as a result of wildfires that commenced in
19 November 2008.

20 (43) Any loss sustained in the County of Santa Barbara as a
21 result of wildfires that commenced in May 2009.

22 (44) *Any loss sustained in the County of Placer as a result of*
23 *wildfires that commenced in August 2009.*

24 (b) (1) In the case of any loss allowed under Section 165(c) of
25 the Internal Revenue Code, relating to limitation of losses of
26 individuals, any excess disaster loss shall be carried forward to
27 each of the five taxable years following the taxable year for which
28 the loss is claimed. However, if there is any excess disaster loss
29 remaining after the five-year period, then the applicable percentage,
30 as set forth in paragraph (1) of subdivision (b) of Section 17276,
31 of that excess disaster loss shall be carried forward to each of the
32 next 10 taxable years.

33 (2) The entire amount of any excess disaster loss as defined in
34 subdivision (c) shall be carried to the earliest of the taxable years
35 to which, by reason of subdivision (b), the loss may be carried.
36 The portion of the loss which shall be carried to each of the other
37 taxable years shall be the excess, if any, of the amount of excess
38 disaster loss over the sum of the adjusted taxable income for each
39 of the prior taxable years to which that excess disaster loss is
40 carried.

(c) “Excess disaster loss” means a disaster loss computed pursuant to Section 165 of the Internal Revenue Code which exceeds the adjusted taxable income of the year of loss or, if the election under Section 165(i) of the Internal Revenue Code is made, the adjusted taxable income of the year preceding the loss.

(d) The provisions of this section and Section 165(i) of the Internal Revenue Code shall be applicable to any of the losses listed in subdivision (a) sustained in any county or city in this state which was proclaimed by the Governor to be in a state of disaster.

(e) Losses allowable under this section may not be taken into account in computing a net operating loss deduction under Section 172 of the Internal Revenue Code.

(f) For purposes of this section, “adjusted taxable income” shall be defined by Section 1212(b)(2)(B) of the Internal Revenue Code.

(g) For losses described in paragraphs (15) to ~~(43)~~ (44), inclusive, of subdivision (a), the election under Section 165(i) of the Internal Revenue Code may be made on a return or amended return filed on or before the due date of the return (determined with regard to extension) for the taxable year in which the disaster occurred.

SEC. 17. Section 24347.5 of the Revenue and Taxation Code is amended to read:

24347.5. (a) An excess disaster loss, as defined in subdivision (c), shall be carried to other taxable years as provided in subdivision (b), with respect to losses resulting from any of the following disasters:

(1) Forest fire or any other related casualty occurring in 1985 in California.

(2) Storm, flooding, or any other related casualty occurring in 1986 in California.

(3) Any loss sustained during 1987 as a result of a forest fire or any other related casualty.

(4) Earthquake, aftershock, or any other related casualty occurring in October 1987 in California.

(5) Earthquake, aftershock, or any other related casualty occurring in October 1989 in California.

(6) Any loss sustained during 1990 as a result of fire or any other related casualty in California.

(7) Any loss sustained as a result of the Oakland/Berkeley Fire of 1991, or any other related casualty.

1 (8) Any loss sustained as a result of storm, flooding, or any
2 other related casualty occurring in February 1992 in California.

3 (9) Earthquake, aftershock, or any other related casualty
4 occurring in April 1992 in the County of Humboldt.

5 (10) Riots, arson, or any other related casualty occurring in
6 April or May 1992 in California.

7 (11) Any loss sustained as a result of the earthquakes or any
8 other related casualty that occurred in the County of San
9 Bernardino in June and July of 1992.

10 (12) Any loss sustained as a result of the Fountain Fire that
11 occurred in the County of Shasta, or as a result of either of the
12 fires in the Counties of Calaveras and Trinity that occurred in
13 August 1992, or any other related casualty.

14 (13) Any loss sustained as a result of storm, flooding, or any
15 other related casualty that occurred in the Counties of Alpine,
16 Contra Costa, Fresno, Humboldt, Imperial, Lassen, Los Angeles,
17 Madera, Mendocino, Modoc, Monterey, Napa, Orange, Plumas,
18 Riverside, San Bernardino, San Diego, Santa Barbara, Sierra,
19 Siskiyou, Sonoma, Tehama, Trinity, and Tulare, and the City of
20 Fillmore in January 1993.

21 (14) Any loss sustained as a result of a fire that occurred in the
22 Counties of Los Angeles, Orange, Riverside, San Bernardino, San
23 Diego, and Ventura, during October or November of 1993, or any
24 other related casualty.

25 (15) Any loss sustained as a result of the earthquake, aftershocks,
26 or any other related casualty that occurred in the Counties of Los
27 Angeles, Orange, and Ventura on or after January 17, 1994.

28 (16) Any loss sustained as a result of a fire that occurred in the
29 County of San Luis Obispo during August of 1994, or any other
30 related casualty.

31 (17) Any loss sustained as a result of the storms or flooding
32 occurring in 1995, or any other related casualty, sustained in any
33 county of this state subject to a disaster declaration with respect
34 to the storms and flooding.

35 (18) Any loss sustained as a result of the storms or flooding
36 occurring in December 1996 or January 1997, or any related
37 casualty, sustained in any county of this state subject to a disaster
38 declaration with respect to the storms or flooding.

39 (19) Any loss sustained as a result of the storms or flooding
40 occurring in February 1998, or any related casualty, sustained in

1 any county of this state subject to a disaster declaration with respect
2 to the storms or flooding.

3 (20) Any loss sustained as a result of a freeze occurring in the
4 winter of 1998–99, or any related casualty, sustained in any county
5 of this state subject to a disaster declaration with respect to the
6 freeze.

7 (21) Any loss sustained as a result of an earthquake occurring
8 in September 2000, that was included in the Governor’s
9 proclamation of a state of emergency for the County of Napa.

10 (22) Any loss sustained as a result of the Middle River levee
11 break in San Joaquin County occurring in June 2004.

12 (23) Any losses sustained as a result of the fires that occurred
13 in the Counties of Los Angeles, Riverside, San Bernardino, San
14 Diego, and Ventura in October and November 2003, or as a result
15 of floods, mudflows, and debris flows, directly related to fires.

16 (24) Any losses sustained in the Counties of Santa Barbara and
17 San Luis Obispo as a result of the San Simeon earthquake,
18 aftershocks, and any other related casualties.

19 (25) Any losses sustained as a result of the wildfires that
20 occurred in Shasta County, commencing August 11, 2004, and
21 any other related casualty.

22 (26) Any loss sustained in the Counties of Kern, Los Angeles,
23 Orange, Riverside, San Bernardino, San Diego, Santa Barbara,
24 and Ventura as a result of the severe rainstorms, related flooding
25 and slides, and any other related casualties, that occurred in
26 December 2004, January 2005, February 2005, March 2005, or
27 June 2005.

28 (27) Any loss sustained in the Counties of Alameda, Alpine,
29 Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El
30 Dorado, Fresno, Humboldt, Kings, Lake, Lassen, Madera, Marin,
31 Mariposa, Mendocino, Merced, Monterey, Napa, Nevada, Placer,
32 Plumas, Sacramento, San Joaquin, San Luis Obispo, San Mateo,
33 Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus,
34 Sutter, Trinity, Tulare, Tuolumne, Yolo, and Yuba as a result of
35 the severe rainstorms, related flooding and slides, and any other
36 related casualties, that occurred in December 2005, January 2006,
37 March 2006, or April 2006.

38 (28) Any loss sustained in the County of San Bernardino as a
39 result of the wildfires that occurred in July 2006.

1 (29) Any loss sustained in the Counties of Riverside and Ventura
2 as a result of wildfires that occurred during the 2006 calendar year.

3 (30) Any loss sustained in the Counties of El Dorado, Fresno,
4 Imperial, Kern, Kings, Madera, Merced, Monterey, Riverside, San
5 Bernardino, San Diego, San Luis Obispo, Santa Barbara, Santa
6 Clara, Stanislaus, Tulare, Ventura, and Yuba that were the subject
7 of the Governor's proclamations of a state of emergency for the
8 severe freezing conditions that occurred in January 2007.

9 (31) Any loss sustained in the County of El Dorado as a result
10 of wildfires that occurred in June 2007.

11 (32) Any loss sustained in the Counties of Santa Barbara and
12 Ventura as a result of the Zaca Fire that occurred during the 2007
13 calendar year.

14 (33) Any loss sustained in the County of Inyo as a result of
15 wildfires that commenced in July 2007.

16 (34) Any loss sustained in the Counties of Los Angeles, Orange,
17 Riverside, San Bernardino, San Diego, Santa Barbara, and Ventura
18 as a result of wildfires that occurred during the 2007 calendar year
19 that were the subject of the Governor's disaster proclamations of
20 September 15, 2007, and October 21, 2007.

21 (35) Any loss sustained in the County of Riverside as a result
22 of extremely strong and damaging winds that occurred in October
23 2007.

24 (36) Any loss sustained in the Counties of Butte, Kern,
25 Mariposa, Mendocino, Monterey, Plumas, Santa Clara, Santa Cruz,
26 Shasta, and Trinity as a result of wildfires that occurred in May or
27 June 2008 that were the subject of the Governor's proclamations
28 of a state of emergency.

29 (37) Any loss sustained in the County of Santa Barbara as a
30 result of wildfires that occurred in July 2008.

31 (38) Any loss sustained in the County of Inyo as a result of the
32 severe rainstorms, related flooding and landslides, and any other
33 related casualties, that occurred in July 2008.

34 (39) Any loss sustained in the County of Humboldt as a result
35 of wildfires that commenced in May 2008.

36 (40) Any loss sustained in the County of Santa Barbara as a
37 result of wildfires that commenced in November 2008.

38 (41) Any loss sustained in the Counties of Los Angeles and
39 Ventura as a result of wildfires that commenced in October 2008

1 or November 2008 that were the subject of the Governor's
2 proclamations of a state of emergency.

3 (42) Any loss sustained in the Counties of Orange, Riverside,
4 and San Bernardino as a result of wildfires that commenced in
5 November 2008.

6 (43) Any loss sustained in the County of Santa Barbara as a
7 result of wildfires that commenced in May 2009.

8 *(44) Any loss sustained in the County of Placer as a result of*
9 *wildfires that commenced in August 2009.*

10 (b) (1) In the case of any loss allowed under Section 165 of the
11 Internal Revenue Code, relating to losses, any excess disaster loss
12 shall be carried forward to each of the five taxable years following
13 the taxable year for which the loss is claimed. However, if there
14 is any excess disaster loss remaining after the five-year period,
15 then the applicable percentage, as set forth in paragraph (1) of
16 subdivision (b) of Section 24416, of that excess disaster loss shall
17 be carried forward to each of the next 10 taxable years.

18 (2) The entire amount of any excess disaster loss as defined in
19 subdivision (c) shall be carried to the earliest of the taxable years
20 to which, by reason of subdivision (b), the loss may be carried.
21 The portion of the loss which shall be carried to each of the other
22 taxable years shall be the excess, if any, of the amount of excess
23 disaster loss over the sum of the net income for each of the prior
24 taxable years to which that excess disaster loss is carried.

25 (c) "Excess disaster loss" means a disaster loss computed
26 pursuant to Section 165 of the Internal Revenue Code, which
27 exceeds the net income of the year of loss or, if the election under
28 Section 165(i) of the Internal Revenue Code is made, the net
29 income of the year preceding the loss.

30 (d) The provisions of this section and Section 165(i) of the
31 Internal Revenue Code shall be applicable to any of the losses
32 listed in subdivision (a) sustained in any county or city in this state
33 which was proclaimed by the Governor to be in a state of disaster.

34 (e) Any corporation subject to the provisions of Section 25101
35 or 25101.15 that has disaster losses pursuant to this section, shall
36 determine the excess disaster loss to be carried to other taxable
37 years under the principles specified in Section 25108 relating to
38 net operating losses.

(f) Losses allowable under this section may not be taken into account in computing a net operating loss deduction under Section 172 of the Internal Revenue Code.

(g) For losses described in paragraphs (15) to ~~(43)~~ (44), inclusive, of subdivision (a), the election under Section 165(i) of the Internal Revenue Code may be made on a return or amended return filed on or before the due date of the return (determined with regard to extension) for the taxable year in which the disaster occurred.

~~SEC. 15.~~

SEC. 18. It is the intent of the Legislature to provide in the annual Budget Act those additional reimbursements to local governments that, as a result of Section ~~12~~ 15 of this act, are required by Section 25 of Article XIII of the California Constitution.

~~SEC. 16. The Legislature finds and declares that this act fulfills a statewide public purpose because of all of the following:~~

~~(a) The Governor of California has officially proclaimed a state of emergency declaring that the wildfires that occurred within the County of Santa Barbara, commencing in November 2008 or May 2009, and within the Counties of Orange, Riverside, and San Bernardino, commencing in November 2008, constitute conditions of extreme peril to public health and safety to persons and property within those counties, thus qualifying affected persons for various forms of governmental assistance and relief.~~

SEC. 19. The Legislature finds and declares that this act fulfills a statewide public purpose because of all of the following:

(a) The Governor of California has officially proclaimed a state of emergency declaring that the wildfires that occurred within the County of Placer, commencing in August 2009, constitute conditions of extreme peril to public health and safety to persons and property within that county, thus qualifying affected persons for various forms of governmental assistance and relief.

(b) This act is consistent with, and supplements, the proclaimed disaster assistance and relief by providing necessary fiscal assistance and tax relief to affected jurisdictions and persons to allow them to maintain essential basic services and repair damage to, and restore, their homes and businesses.

~~SEC. 17. (a) Notwithstanding Section 19 of this bill, Section 12.5 of this bill incorporates amendments to Section 218 of the~~

1 Revenue and Taxation Code proposed by this bill and AB 15. It
2 shall only become operative if (1) both bills are enacted and
3 become effective on or before January 1, 2010, (2) each bill amends
4 Section 218 of the Revenue and Taxation Code, (3) this bill is
5 enacted after AB 15, and (4) both AB 666 and SB 505 are enacted,
6 in which case Section 218 of the Revenue and Taxation Code, as
7 amended by AB 15, shall, if both AB 666 and SB 505 have been
8 enacted, remain operative only until the operative date of this bill,
9 at which time Section 12.5 of this bill shall become operative, and
10 Section 12 of this bill shall not become operative.

11 (b) Notwithstanding Section 19 of this bill, Section 13.5 of this
12 bill incorporates amendments to Section 17207 of the Revenue
13 and Taxation Code proposed by this bill and AB 15. It shall only
14 become operative if (1) both bills are enacted and become effective
15 on or before January 1, 2010, (2) each bill amends Section 17207
16 of the Revenue and Taxation Code, (3) this bill is enacted after
17 AB 15, and (4) both AB 666 and SB 505 are enacted, in which
18 case Section 17207 of the Revenue and Taxation Code, as amended
19 by AB 15, shall, if both AB 666 and SB 505 have been enacted,
20 remain operative only until the operative date of this bill, at which
21 time Section 13.5 of this bill shall become operative, and Section
22 13 of this bill shall not become operative.

23 (c) Notwithstanding Section 19 of this bill, Section 14.5 of this
24 bill incorporates amendments to Section 24347.5 of the Revenue
25 and Taxation Code proposed by this bill and AB 15. It shall only
26 become operative if (1) both bills are enacted and become effective
27 on or before January 1, 2010, (2) each bill amends Section 24347.5
28 of the Revenue and Taxation Code, (3) this bill is enacted after
29 AB 15, and (4) both AB 666 and SB 505 are enacted, in which
30 case Section 24347.5 of the Revenue and Taxation Code, as
31 amended by AB 15, shall, if both AB 666 and SB 505 have been
32 enacted, remain operative only until the operative date of this bill,
33 at which time Section 14.5 of this bill shall become operative, and
34 Section 14 of this bill shall not become operative.

35 SEC. 18.

36 SEC. 20. If the Commission on State Mandates determines that
37 this act contains costs mandated by the state, reimbursement to
38 local agencies and school districts for those costs shall be made
39 pursuant to Part 7 (commencing with Section 17500) of Division
40 4 of Title 2 of the Government Code.

1 ~~SEC. 19. This act shall become operative only if both Assembly~~
2 ~~Bill 666 and Senate Bill 505 of the 2009–10 Regular Session of~~
3 ~~the Legislature are enacted in 2009, in which case this act shall~~
4 ~~become operative on the later of the effective date of this act or~~
5 ~~the date on which both Assembly Bill 666 and Senate Bill 505 are~~
6 ~~enacted.~~

7 ~~SEC. 20.~~

8 *SEC. 21.* This act is an urgency statute necessary for the
9 immediate preservation of the public peace, health, or safety within
10 the meaning of Article IV of the Constitution and shall go into
11 immediate effect. The facts constituting the necessity are:

12 In order to timely provide essential relief to those persons and
13 jurisdictions who have suffered damage or loss as a result of the
14 wildfires that occurred within the state in ~~2008 and~~ 2009, that were
15 the subject of a Governor’s proclamation of a state of emergency,
16 it is necessary that this act take effect immediately.

17
18
19 CORRECTIONS: _____

20 Text—Page 7.
21 _____