

ORDINANCE NO. 646C

**AN ORDINANCE AMENDING SECTION 3.47.010 OF TITLE 3 OF THE
MADERA COUNTY CODE (REVENUE AND FINANCE) PERTAINING
TO LOW VALUE PROPERTY ASSESSMENTS**

The Board of Supervisors of the County of Madera does ordain as follows:

SECTION 1. The purpose of this Ordinance is to authorize the Madera County Assessor's Office to exempt from enrollment personal property on the property tax rolls with a full value of ten thousand dollars (\$10,000) or less. The current exemptions from assessment of real and personal property as set forth in the California Revenue and Taxation Code and as codified in Chapter 3.47 of the Madera County Municipal Code will remain in effect.

The Board of Supervisors hereby finds that the cost of enrollment, assessment and collection of taxes on personal property on the property tax rolls with a full value of ten thousand dollars (\$10,000) or less exceeds the tax collected. It is, therefore, in the best financial interest of the County and its residents and businesses to exempt said property from enrollment, assessment and taxation, beginning with the 2024/2025 fiscal year.

SECTION 2. Section 3.47.010 of Chapter 3.47 (Low Value Property Assessments) of Title 3 (Revenue and Finance) of the Madera County Code is amended in its entirety to read as follows:

Section 3.47.010 Low value property assessment.

A. Pursuant to Section 155.20 of the Revenue and Taxation Code and subject to the limitations therein, the County Assessor shall exempt from property tax assessment all real property with a base year value, and all personal property on the property tax rolls with a full value, that is so low that the total taxes, special assessments, and applicable subventions on the property would amount to less than the cost of assessment and collection.

B. Pursuant to Section 155.20 of the Revenue and Taxation Code, the Board of Supervisors exempts from enrollment and assessment all personal property on the property tax rolls with a full value less than or equal to ten thousand dollars (\$10,000), commencing with the 2023-2024 fiscal year.

C. The exemptions set forth in this Section 3.47.010 shall continue in effect for each fiscal year unless repealed, limited or modified by the Board of Supervisors before the lien date for the succeeding fiscal year.

SECTION 3. Severability. If any article, section, sub-section, sentence, clause, or phrase of this ordinance is held by a court of competent jurisdiction to be invalid,

such decision shall not affect the remaining portions this Ordinance. The Board of Supervisors hereby declares that it would have passed this Ordinance, and each article, section, sub-section, sentence, clause, and phrase hereof, irrespective of the fact that one or more articles, sections, sub-sections, sentences, clauses, and phrases be declared invalid.

SECTION 4. Effective Date. This Ordinance shall take effect and be in force thirty (30) days after its adoption.

SECTION 5. The County Clerk is hereby directed to cause a summary of this Ordinance to be published by one insertion in a newspaper of general circulation in the County at least five (5) days prior to adoption and again fifteen (15) days after its adoption. If a summary of the ordinance is published, then the County Clerk shall cause a certified copy of the full text of the proposed ordinance to be posted in the office of the County Clerk at least five (5) days prior to the Board of Supervisors meeting at which the ordinance is adopted, and again after the meeting at which the ordinance is adopted. The summary shall be approved by the County Counsel.

I hereby certify that the foregoing Ordinance No. 646C was introduced and given first reading at a regular meeting of the Board of Supervisors of the County of Madera held on May 2nd, 2023, and was thereafter duly adopted at a regular meeting of said Board of Supervisors held on the May 9th, 2023, by the following vote:

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The foregoing Ordinance was adopted this 9 day of MAY, 2023, by the following vote:



Supervisor Wamhoff voted yes
Supervisor Rogers voted: yes
Supervisor Poythress voted: yes
Supervisor Gonzalez voted: yes
Supervisor Macaulay voted: absent

David B. Lopez
Chairman, Board of Supervisors

ATTEST:

Karen Scriver
Clerk, Board of Supervisors

Approved as to Legal Form:
COUNTY COUNSEL

Dale E.

By: Bacigalupi
Digitally signed by: Dale E. Bacigalupi
DN: CN = Dale E. Bacigalupi
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