



CASSIE MACDUFF

ASSESSOR VS. TAXES

San Bernardino County's maverick assessor, Don Williamson, is going to bat for taxpayers again, this time for people who lost their homes in the October 2003 wildfires.

Williamson believes the state should not apply the Prop. 13 inflation index to 1,026 homes that burned down in the Grand Prix and Old fires.

Structures lost in governor-declared disasters are taken off the tax rolls until they're rebuilt. As long as the rebuilt home is "substantially equivalent" to the one lost, its pre-fire assessment is restored, including the 2-percent-a-year, Prop. 13 inflation increase.

(Land values are also reduced; Williamson cut them in half. The land continues to appreciate at the Prop. 13 rate of 2 percent per year.)

Williamson contends the clock should stop on the structures' Prop. 13 index. "There's no structure," he said. "Zero structure cannot inflate."

That puts him at odds with his counterparts around the state.

They contend the law requires assessors to apply the 2 percent index. Not to do so would be unfair, they say.

"A temporary situation warranting relief should not lead to a permanent benefit in which two identical properties are treated differently," said Larry Stone, Santa Clara County assessor, in a Jan. 5 letter.

In San Diego County, where close to 2,500 homes were lost in the October 2003 fires, Chief Deputy Assessor David Butler said his office applies the 2 percent index.

The intent of the law is to restore the property to where it would have been had the disaster not occurred, Butler said.

Riverside County Assessor Larry Ward said he reviewed the law and believes it requires the index to be applied. "To me, the assessor is not there to change the law," he said.

Williamson took his case to the state Board of Equalization on March 8.

Board of Equalization member Bill Leonard later told me Williamson's unscheduled appearance was the first the board had heard of the issue.

He cautioned that Williamson's interpretation of the law would give a rebuilt home a lower assessment than one nearby that didn't burn.

"There is an equity issue involved, although I think I'd lean toward the side of the taxpayer-victim," he said.

It might be necessary to ask the Legislature to change the law, if it turns out to be more than just a matter of legal interpretation, Leonard said.

Vice Chairman Claude Parish, whose district includes much of San Bernardino and Riverside counties, agreed to put it on the agenda soon.

What's at stake is only a couple hundred dollars per home. But it's the principle of the thing to Williamson.

He told me he considers himself an advocate for the taxpayer, not a revenue agent.

After he was elected in 1994, he stunned fellow county officials by soliciting property owners to use Prop. 8 to reduce their tax bills, since property values had fallen. He said 100,000 properties' assessments in San Bernardino County were reduced that way.

"I'm always trying to help the taxpayer. If there's a way, I'll find it," Williamson said. "That's what they elected me for."

He said if he can't get the Board of Equalization to agree with his interpretation of the law, he'll sue.

Stay tuned for the results.

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