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June 1, 1995

No 95/34

TO COUNTY ASSESSORS:

PROPOSITON 90 ORDINANCES

As of July 1, 1995, each of the following ten counties have an ordinance implementing the intercounty base year value transfer provisions of Section 69.5 of the Revenue and Taxation Code (Proposition 90):

Alameda	Marin	San Diego	Ventura
Kern	Modoc	San Mateo	
Los Angeles	Orange	Santa Clara	

Since our last letter on Proposition 90 ordinances (Letter to Assessors No. 94/57, dated October 7, 1994), Riverside County repealed its ordinance.

Riverside County repealed their ordinance effective July 1, 1995. Section 69.5(e) authorizes a county assessor to determine a new base year value for the replacement property upon the sale of the original property.

If we become aware of more counties either adopting or repealing ordinances that implement Proposition 90, we will notify you of the changes. Continued cooperation from the counties in notifying our Real Property Technical Services Section when an ordinance is adopted or repealed will be greatly appreciated.

Sincerely,

John W. Hagerty  
Deputy Director  
Property Taxes Department

JWH/grs