



STATE BOARD OF EQUALIZATION
ASSESSMENT STANDARDS DIVISION
450 N Street, MIC: 64, Sacramento, California
(P O. Box 942879, Sacramento, CA 94279-0064)

Telephone: (916) 445-4982
FAX: (916) 323-8765

JOHAN KLEHS
First District, Hayward
DEAN F ANDAL
Second District, Stockton
ERNEST J DRONENBURG, JR
Third District, San Diego

KATHLEEN CONNELL
Controller, Sacramento

JOHN CHIANG
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Executive Director

April 4, 1997

No. 97/12
CORRECTION

TO COUNTY ASSESSORS:

PROPOSITION 90 ORDINANCES

This letter is being reissued with the correct telephone number of the Marin County Assessor-Recorder's Office. Our information to date is that 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	Modoc	San Diego	Ventura
Kern	Monterey	San Mateo	
Los Angeles	Orange	Santa Clara	

Since our last letter on Proposition 90 ordinances (Letter to Assessors No. 96/31, dated May 16, 1996), the Marin County Board of Supervisors repealed its ordinance effective January 16, 1997. Under the terms of the repealing ordinance, real property transactions that were pending on January 16, 1997, may qualify for relief if the taxpayer provides the assessor with a written declaration of the pending transaction by March 1, 1997. Contact the Marin County Assessor-Recorder's Office at (415) 499-3794 for further details.

Please note that the provisions of Section 69.5 that implement Proposition 90 will sunset on January 1, 1999, unless the Legislature extends this date. 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cooperation from the counties in notifying our Real Property Technical Services Section when an ordinance is adopted or repealed will be greatly appreciated.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,

J. E. Speed
Deputy Director
Property Taxes Department

JES/grs