



STATE BOARD OF EQUALIZATION  
 PROPERTY TAX DEPARTMENT  
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No. 2017/044

October 30, 2017

TO COUNTY ASSESSORS:

**REVENUE AND TAXATION CODE SECTION 69.3 ORDINANCES  
 (INTERCOUNTY DISASTER RELIEF)**

We have recently received inquiries about the disaster relief intercounty base year value transfer provisions of Revenue and Taxation Code section 69.3 (Proposition 171). Our information to date is that the following ten counties have ordinances implementing the section 69.3 intercounty base year value transfer provisions:

|              |        |               |        |         |
|--------------|--------|---------------|--------|---------|
| Contra Costa | Modoc  | San Francisco | Solano | Sutter  |
| Los Angeles  | Orange | Santa Clara   | Sonoma | Ventura |

Generally, section 69.3 allows a homeowner whose principal place of residence is substantially damaged or destroyed in a major disaster<sup>1</sup> to transfer the adjusted base year value of the pre-damaged residence to a replacement residence of equal or lesser value that is purchased or constructed in another county within three years after the date of damage to the original property.

Additional information on disaster relief may be viewed on the Board of Equalization's website at <http://www.boe.ca.gov/proptaxes/disaster-relief.htm>.

If any counties have adopted or repealed a section 69.3 ordinance, please let us know. We will notify you if we become aware of any changes in these ordinances.

If you have any questions regarding these disaster relief provisions, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung for

Dean R. Kinnee  
 Deputy Director  
 Property Tax Department

DRK:grs

<sup>1</sup> A disaster for which the Governor proclaimed a state of emergency.