



STATE BOARD OF EQUALIZATION

1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 942879, SACRAMENTO, CALIFORNIA 94279-0001)

(916) 445-4982

WILLIAM M. BENNETT
First District, Kentfield

CONWAY H. COLLIS
Second District, Los Angeles

ERNEST J. DRONENBURG, JR.
Third District, San Diego

PAUL CARPENTER
Fourth District, Los Angeles

GRAY DAVIS
Controller, Sacramento

CINDY RAMBO
Executive Director

No. 89/81

October 20, 1989

TO COUNTY ASSESSORS:

PROPOSITION 90 - EFFECTIVE DATE

Chapter 481 of the Statutes of 1989 (Assembly Bill 152, Elder) amends Revenue and Taxation Code Section 69.5 to provide that any county board of supervisors which adopts an ordinance authorizing transfers of base-year value under that section from other counties within the state may specify an applicable date earlier than the date on which the ordinance is adopted. Previously, as noted in letter to assessors 88/83, replacement dwellings purchased or newly constructed before the date the ordinance was adopted were ineligible for this species of base-year value transfer. With this amendment to Section 69.5(a)(2)(E), the ordinance may specify any applicable date, so long as it is not earlier than November 9, 1988.

Unrelated changes effected by this and other current legislation will be addressed in separate letters to assessors as appropriate.

A copy of Assembly Bill 152 is enclosed for your information. If you have any further questions, please feel free to contact our Real Property Technical Services Unit at (916) 445-4982.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk
Enclosure