

PLEASE NOTE: Riverside
County repealed their
ordinance effective
July 1, 1995.



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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October 7, 1994

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TO COUNTY ASSESSORS:

PROPOSITION 90 ORDINANCES

Our information to date is that each of the following eleven counties currently 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	Riverside	Santa Clara
Kern	Modoc	San Diego	Ventura
Los Angeles	Orange	San Mateo	

Since our last letter on Proposition 90 ordinances (County Assessors Only Letter No. 92/11, dated May 4, 1992), Contra Costa and Inyo Counties repealed their ordinances.

Contra Costa County repealed their ordinance effective November 8, 1993. Inyo County repealed their ordinance; it will become effective October 13, 1994. 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. At the time of sale of the original property, if the county's ordinance is no longer in effect, the base year value **cannot** be transferred.

If we become aware of more counties either adopting or repealing ordinances that implement Proposition 90, we will update the above list. Continued cooperation from the counties in notifying us when an ordinance is adopted or repealed will be greatly appreciated.

Sincerely,

John W. Hagerty
Deputy Director
Property Taxes Department

JWH/grs