



**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

BRAD SHERMAN  
Fourth District, Los Angeles

KATHLEEN CONNELL  
Controller, Sacramento

E. L. SORENSEN, JR  
Executive Director

No. 96/31

May 16, 1996

TO COUNTY ASSESSORS:

PROPOSITION 90 ORDINANCES

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

Since our last letter on Proposition 90 ordinances (Letter to Assessors No. 95/34, dated June 1, 1995), Monterey County approved its ordinance. The ordinance is retroactive to January 9, 1996. Thus, it applies to purchases of replacement properties on or after that date, providing all other requirements are met.

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cooperation from the counties in notifying our Real Property Technical Services Section when an ordinance is adopted or repealed will be greatly appreciated.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  
Acting Deputy Director  
Property Taxes Department

JES/grs