



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
916 445-4982 • FAX 916 323-8765  
www.boe.ca.gov

CAROLE MIGDEN  
First District, San Francisco

BILL LEONARD  
Second District, Ontario

CLAUDE PARRISH  
Third District, Long Beach

JOHN CHIANG  
Fourth District, Los Angeles

STEVE WESTLY  
State Controller, Sacramento

RAMON J. HIRSIG  
Executive Director

October 27, 2004

No. 2004/065

TO COUNTY ASSESSORS:

REVENUE AND TAXATION CODE SECTION 69.5 ORDINANCES

After November 4, 2004, the following seven counties will have ordinances implementing the intercounty base year value transfer provisions of section 69.5 of the Revenue and Taxation Code for persons age 55 and over and disabled persons (Propositions 90 and 110):

Alameda  
Los Angeles

Orange  
San Diego

San Mateo  
Santa Clara

Ventura

Since our last letter on this subject (LTA No. 2004/041, dated July 6, 2004), the Modoc County Board of Supervisors voted on October 5, 2004, to repeal their section 69.5 intercounty ordinance. Thus, Modoc County's ordinance will terminate 30 days after October 5, 2004. If you have any questions regarding the termination of the ordinance in Modoc County, please contact John Kenny at the Modoc County Counsel's Office at (530) 225-8990.

We will notify you if we become aware of any changes in these ordinances. Continued cooperation from the counties in notifying our Real Property Technical Services Unit when an ordinance is adopted or repealed is appreciated.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:grs