



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064  
1-916-274-3350 • FAX 1-916-285-0134  
www.boe.ca.gov

SEN. GEORGE RUNNER (RET.)  
First District, Lancaster

FIONA MA, CPA  
Second District, San Francisco

JEROME E. HORTON  
Third District, Los Angeles County

DIANE L. HARKEY  
Fourth District, Orange County

BETTY T. YEE  
State Controller

DAVID J. GAU  
Executive Director

No. 2016/034

September 15, 2016

TO COUNTY ASSESSORS:

**REVENUE AND TAXATION CODE SECTION 69.5 ORDINANCES**

Currently, the following eleven counties 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 severely and permanently disabled persons (Propositions 90 and 110):

Alameda	Orange	San Diego	Tuolumne
El Dorado	Riverside	San Mateo	Ventura
Los Angeles	San Bernardino	Santa Clara	

Since our last letter on this subject (Letter To Assessors 2016/022, dated June 14, 2016), the El Dorado County Board of Supervisors approved an extension of their section 69.5 intercounty ordinance. The new sunset date for the El Dorado County ordinance is October 1, 2021. If you have any questions regarding the extension of the ordinance in El Dorado County, please contact the El Dorado County Counsel's Office at 1-530-621-5770.

We will notify you when we become aware of any changes in these ordinances. Continued cooperation from the counties in notifying our County-Assessed Properties Division when an ordinance is adopted or repealed is appreciated.

If you have any questions regarding the base year value transfer provisions, please call 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