



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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April 4, 1989

CINDY RAMBO
Executive Director

No. 89/31

TO COUNTY ASSESSORS ONLY:

PROPOSITION 90 ORDINANCES

Our information to date is that the following eight counties have adopted ordinances to implement the intercounty base-year value transfer provisions of Proposition 90:

Contra Costa	Orange
Kern	Riverside
Los Angeles	San Diego
Marin	San Mateo

Thus, replacement dwellings purchased or newly constructed in these counties on or after the effective date of the appropriate county's ordinance may be eligible for base-year value transfer from an original property located in any other county within the state, provided all other eligibility requirements are also met.

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

Sincerely,

Verne Walton, Chief
Assessment Standards Division

VW:sk