



STATE BOARD OF EQUALIZATION
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Executive Director

November 6, 2000

No. 2000/066

TO COUNTY ASSESSORS:

GOVERNOR-DECLARED DISASTERS

On November 2, 1993, the voters of California approved Proposition 171, which amended subdivision (e) of section 2 of article XIII A of the California Constitution. This constitutional amendment authorizes the Legislature to provide that the base year value of property substantially damaged or destroyed in a Governor-declared disaster may be transferred to a qualified replacement property located in another county, provided that county's board of supervisors has adopted an ordinance that allows such base year value transfers. In 1994, the Legislature added section 69.3 to the Revenue and Taxation Code to implement this amendment. To date, we are aware that the following five counties have adopted ordinances implementing section 69.3: Contra Costa, Los Angeles, Modoc, San Francisco, and Solano.

For your reference, enclosed is a list of Governor-declared disasters that have occurred in California since October 20, 1991. This is not an all-inclusive list; it includes only disasters that have inflicted physical damage upon property. A more complete list of Governor-declared disasters may be viewed from the Office of Emergency Services Web site (www.oes.ca.gov) under About OES, OES History, The Disasters.

If you have any questions regarding section 69.3, please contact our Real Property Technical Services Unit at (916) 445-4982.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:grs
Enclosure

**CHRONOLOGICAL LIST OF GOVERNOR-DECLARED DISASTERS
(October 20, 1991 – September 30, 2000)**

DATE OF DISASTER	TYPE OF DISASTER	COUNTIES INVOLVED
October 20, 1991	Fire	Alameda
February 1992	Winter Storms	Kern, Los Angeles, Orange, San Bernardino, Ventura
April 25 & 27, 1992	Earthquakes	Humboldt
April 29, 1992	Civil Disorder	Los Angeles
June 28, 1992	Earthquakes	Riverside, San Bernardino
August 16 and 20, 1992	Fires (2)	Calaveras, Shasta
December 1992	Late Winter Storms	Alpine, Contra Costa, Fresno, Humboldt, Imperial, Lassen, Los Angeles, Madera, Mendocino, Modoc, Monterey, Napa, Orange, Plumas, Riverside, San Bernardino, San Diego, Santa Barbara, Sierra, Siskiyou, Sonoma, Tehama, Trinity, Tulare
October 27 & 28, 1993	Firestorms	Los Angeles, Orange, Riverside, San Bernardino, San Diego, Ventura
January 17, 1994	Earthquake	Los Angeles, Orange, Ventura
August 15, 1994	Fire	San Luis Obispo
December 26, 1994	Earthquake	Humboldt
January 1995	Severe Winter Storms	Alameda, Alpine, Amador, Butte, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Kern, Kings, Lake, Lassen, Los Angeles, Madera, Marin, Mendocino, Modoc, Monterey, Napa, Nevada, Orange, Placer, Plumas, Riverside, Sacramento, San Bernardino, San Diego, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Shasta, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Ventura, Yolo, Yuba
February 1995	Late Winter Storms	57 counties - Except Del Norte
October 1996	Firestorms	Los Angeles, Orange, San Diego
December 1996 – January 1997	Floods	Alameda, Alpine, Amador, Butte, Calaveras, Colusa, Contra Costa, Del Norte, El Dorado, Fresno, Glenn, Humboldt, Kings, Lake, Lassen, Madera, Mariposa, Marin, Merced, Modoc, Mono, Monterey, Napa, Nevada, Placer, Plumas, Sacramento, San Benito, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Clara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Tuolumne, Trinity, Tulare, Yolo, Yuba

continued

DATE OF DISASTER	TYPE OF DISASTER	COUNTIES INVOLVED
February 2, 1998	El Niño	Alameda, Amador, Butte, Calaveras, Colusa, Contra Costa, Fresno, Glenn, Humboldt, Kern, Kings, Lake, Los Angeles, Marin, Mendocino, Merced, Monterey, Napa, Orange, Riverside, Sacramento, San Benito, San Bernardino, San Diego, San Francisco, San Joaquin, San Luis Obispo, San Mateo, Santa Barbara, Santa Clara, Santa Cruz, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Tehama, Trinity, Tulare, Ventura, Yolo, Yuba
December 1998	Freeze 1998-1999	Fresno, Kern, Kings, Madera, Merced, Monterey, Tulare, Ventura
September 3, 2000	Earthquake	Napa