



STATE BOARD OF EQUALIZATION
 PROPERTY TAX DEPARTMENT
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No. 2020/014

February 21, 2020

TO COUNTY ASSESSORS:

**REVENUE AND TAXATION CODE SECTION 69.3 ORDINANCES
 (INTERCOUNTY DISASTER RELIEF)**

On December 17, 2019, the Glenn County Board of Supervisors adopted an ordinance implementing the intercounty disaster relief base year value transfer under Revenue and Taxation Code section 69.3 (Proposition 171). The ordinance went into effect on January 16, 2020. This ordinance allows the intercounty disaster relief base year value transfer to apply to replacement property purchased in Glenn County on or after January 16, 2020.

Effective January 16, 2020, the following 12 counties have ordinances implementing the disaster relief intercounty base year value transfer provisions of section 69.3:

Contra Costa	Modoc	San Francisco	Sonoma
Glenn	Orange	Santa Clara	Sutter
Los Angeles	San Diego	Solano	Ventura

Generally, section 69.3 allows a homeowner whose principal place of residence is substantially damaged or destroyed in a major disaster¹ to transfer the adjusted base year value of the pre-damaged residence to a replacement residence of equal or lesser value that is purchased or constructed in another county, if that county has an ordinance implementing the provisions of section 69.3. The purchase or completion of construction must occur within three years after the date of damage or destruction of the original property.

Additional information and Frequently Asked Questions on disaster relief may be viewed on the Board of Equalization's website at www.boe.ca.gov/proptaxes/disaster-relief.htm.

If any counties have adopted or repealed a section 69.3 ordinance, please contact us. We will send out another notification if we become aware of any changes in these ordinances.

¹ A disaster for which the Governor proclaimed a state of emergency.

If you have any questions regarding these disaster relief provisions, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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