



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Executive Director

July 6, 2004

No. 2004/041

TO COUNTY ASSESSORS:

REVENUE AND TAXATION CODE SECTION 69.5 ORDINANCES

After August 8, 2004, the following eight 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

Modoc
Orange

San Diego
San Mateo

Santa Clara
Ventura

Since our last letter on this subject (LTA No. 2000/065, dated November 3, 2000), the Kern County Board of Supervisors voted on June 8, 2004, to repeal their intercounty ordinance. Thus, Kern County's ordinance will terminate 60 days after June 8, 2004. According to the Kern County Counsel's Office, a claimant whose replacement property is either in escrow or being constructed on the termination date will be allowed to complete the process and transfer their base year value from another county. If you have any questions regarding the termination of the ordinance in Kern County, please contact the Kern County Counsel's Office at (661) 868-3800.

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cooperation from the counties in notifying our Real Property Technical Services Unit when an ordinance is adopted or repealed is appreciated.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

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