



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Executive Director

No. 2004/065

October 27, 2004

TO COUNTY ASSESSORS:

REVENUE AND TAXATION CODE SECTION 69.5 ORDINANCES

After November 4, 2004, the following seven 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

Orange
San Diego

San Mateo
Santa Clara

Ventura

Since our last letter on this subject (LTA No. 2004/041, dated July 6, 2004), the Modoc County Board of Supervisors voted on October 5, 2004, to repeal their section 69.5 intercounty ordinance. Thus, Modoc County's ordinance will terminate 30 days after October 5, 2004. If you have any questions regarding the termination of the ordinance in Modoc County, please contact John Kenny at the Modoc County Counsel's Office at (530) 225-8990.

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cooperation from the counties in notifying our Real Property Technical Services Unit when an ordinance is adopted or repealed is appreciated.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

DJG:grs