



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2018/013

February 9, 2018

TO COUNTY ASSESSORS:

REVENUE AND TAXATION CODE SECTION 69.5 ORDINANCES

On December 12, 2017, the El Dorado County Board of Supervisors adopted an ordinance repealing their section 69.5 intercounty ordinance, effective November 7, 2018. Pursuant to El Dorado County Ordinance No. 5070, to qualify for the intercounty base year value transfer, the replacement dwelling must be purchased prior to or in escrow at the time of the expiration of the ordinance.

Effective November 8, 2018, the following 10 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 severely and permanently disabled persons (Propositions 90 and 110):

Alameda	Riverside	San Mateo	Tuolumne
Los Angeles	San Bernardino	Santa Clara	Ventura
Orange	San Diego		

If you have any questions regarding the rescission of the ordinance in El Dorado County, please contact the El Dorado County Counsel's Office at 1-530-621-5770.

We will notify you if we become aware of any changes in these ordinances. Continued cooperation from the counties in notifying our Assessment Services and Training Unit when an ordinance is adopted or repealed is appreciated.

Sincerely,

/s/ David Yeung

David Yeung, Chief
County-Assessed Properties Division
Property Tax Department

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