



STATE BOARD OF EQUALIZATION  
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No. 2013/043

September 5, 2013

TO COUNTY ASSESSORS:

**REVENUE AND TAXATION CODE SECTION 69.5 ORDINANCES**

Effective September 19, 2013, the following nine 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 or severely and permanently disabled persons (Propositions 90 and 110):

Alameda	Orange	San Mateo
El Dorado	Riverside	Santa Clara
Los Angeles	San Diego	Ventura

Since our last letter on this subject (Letter To Assessors 2010/002, dated January 11, 2010), the Riverside County Board of Supervisors voted on August 20, 2013 to enact a Section 69.5 Intercounty Ordinance. Riverside County's ordinance will take effect on September 19, 2013. This ordinance provides that it applies to a replacement dwelling that is purchased or newly constructed in Riverside County on or after the effective date of the ordinance.

We will notify you if we become aware of any changes in these ordinances. Continued cooperation from the counties in notifying the County-Assessed Properties Division when an ordinance is adopted or repealed is appreciated.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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