TO COUNTY ASSESSORS ONLY:

PROPOSITION 90 ORDINANCES

Our information to date is that the following eight counties have adopted ordinances to implement the intercounty base-year value transfer provisions of Proposition 90:

Contra Costa      Orange
Kern             Riverside
Los Angeles      San Diego
Marin           San Mateo

Thus, replacement dwellings purchased or newly constructed in these counties on or after the effective date of the appropriate county's ordinance may be eligible for base-year value transfer from an original property located in any other county within the state, provided all other eligibility requirements are also met.

If we become aware of more counties adopting ordinances implementing Proposition 90, we will update the above list. Continued cooperation from the counties in notifying us when an ordinance is adopted or rejected will be greatly appreciated.

Sincerely,

Verne Walton, Chief
Assessment Standards Division

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