



STATE BOARD OF EQUALIZATION

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January 17, 1995

BURTON W OLIVER
Executive Director

No. 95/06

TO COUNTY ASSESSORS:

PROPOSITION 171 ORDINANCES

Our information to date is that each of the following five counties have adopted an ordinance pursuant to Section 69.3 of the Revenue and Taxation Code to implement the intercounty base year value transfer provisions of Proposition 171.

Contra Costa Los Angeles Modoc San Francisco Solano

Since our last letter on Proposition 171 ordinances, (County Assessors Only Letter No. 94/14, dated October 7, 1994), Los Angeles, San Francisco, Solano, and Modoc Counties have passed ordinances implementing Section 69.3.

Thus, qualifying replacement properties purchased or newly constructed in these counties may be eligible for the base year value transfer from an original property damaged in a Governor-declared disaster located in any other county within the state.

If we become aware of more counties adopting ordinances that implement Proposition 171, we will update the above list. Continued cooperation from the counties in notifying us when an ordinance is adopted will be greatly appreciated.

Sincerely,

John W. Hagerty
Deputy Director
Property Taxes Department

JWH/grs