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April 4, 1997

No. 97/12
CORRECTION

TO COUNTY ASSESSORS:

PROPOSITION 90 ORDINANCES

This letter is being reissued with the correct telephone number of the Marin County Assessor-Recorder's Office. Our information to date is that each of the following ten counties have an ordinance implementing the intercounty base year value transfer provisions of Section 69.5 of the Revenue and Taxation Code (Proposition 90):

| | | | |
|-------------|----------|-------------|---------|
| Alameda | Modoc | San Diego | Ventura |
| Kern | Monterey | San Mateo | |
| Los Angeles | Orange | Santa Clara | |

Since our last letter on Proposition 90 ordinances (Letter to Assessors No. 96/31, dated May 16, 1996), the Marin County Board of Supervisors repealed its ordinance effective January 16, 1997. Under the terms of the repealing ordinance, real property transactions that were pending on January 16, 1997, may qualify for relief if the taxpayer provides the assessor with a written declaration of the pending transaction by March 1, 1997. Contact the Marin County Assessor-Recorder's Office at (415) 499-3794 for further details.

Please note that the provisions of Section 69.5 that implement Proposition 90 will sunset on January 1, 1999, unless the Legislature extends this date. If we become aware of more counties either adopting or repealing ordinances that implement Proposition 90, we will notify you of the changes. Continued cooperation from the counties in notifying our Real Property Technical Services Section when an ordinance is adopted or repealed will be greatly appreciated.

Sincerely,

J. E. Speed
Deputy Director
Property Taxes Department

JES/grs