



STATE BOARD OF EQUALIZATION  
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No. 98/21

March 24, 1998

TO COUNTY ASSESSORS:

PROPOSITION 90 ORDINANCES

Our information to date is that each of the following ten counties has 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	

In our last letter on Proposition 90 ordinances (Letter to Assessors No. 97/12, dated April 4, 1997), we noted that the provisions of section 69.5 that implement Proposition 90 would sunset on January 1, 1999, unless the Legislature extends this date. The Legislature passed Assembly Bill 240 (Chapter 227 of the Statutes of 1997) which amended section 69.5 to extend the provisions of Proposition 90 beyond January 1, 1999. Effectively, this measure eliminated the sunset date.

We will notify you if we become aware of any changes in these ordinances that implement Proposition 90. 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cooperation from the counties in notifying our Real Property Technical Services Section when an ordinance is adopted or repealed will be greatly appreciated.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,

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ/grs