



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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March 1, 2006

No. 2006/015

TO COUNTY ASSESSORS:

GOVERNOR-PROCLAIMED DISASTERS

On November 2, 1993, the voters of California approved Proposition 171, which amended subdivision (e) of section 2 of article XIII A of the California Constitution. This constitutional amendment authorizes the Legislature to provide that the base year value of property substantially damaged or destroyed in a disaster for which the Governor proclaimed a state of emergency may be transferred to a qualified replacement property located in another county, provided that county's board of supervisors has adopted an ordinance that allows such base year value transfers. In 1994, the Legislature added section 69.3 to the Revenue and Taxation Code to implement this amendment.

To date, the following eight counties have adopted ordinances implementing section 69.3: Contra Costa, Los Angeles, Modoc, San Francisco, Santa Clara, Solano, Sutter and Ventura.

For your reference, we have posted to the Board's website a list of Governor-proclaimed disasters that have occurred in California since October 20, 1991. This is not an all-inclusive list; it includes only disasters that have inflicted physical damage upon property. This list may be viewed at [www.boe.ca.gov/proptaxes/proptax.htm](http://www.boe.ca.gov/proptaxes/proptax.htm). This list will be updated as necessary.

If you have any questions regarding section 69.3, please contact our Real Property Technical Services Unit at 916-445-4982.

Sincerely,

/s/David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

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