



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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April 9, 2007

No. 2007/020

TO COUNTY ASSESSORS:

REVENUE AND TAXATION CODE SECTION 69.5 ORDINANCES

Currently, the following seven counties have ordinances implementing the intercounty base year value transfer provisions of Revenue and Taxation Code section 69.5 for homeowners age 55 or over and severely and permanently disabled persons (Propositions 90 and 110):

Alameda
Los Angeles

Orange
San Diego

San Mateo
Santa Clara

Ventura

There have been no changes since our last letter on this subject (LTA No. 2004/065, dated October 27, 2004).

We will notify you if we become aware of any changes in these ordinances. Continued cooperation from the counties in notifying our Real Property Technical Services Unit when an ordinance is adopted or repealed is appreciated.

A list of frequently asked questions was issued with LTA 2006/010, dated February 6, 2006. These questions are also posted on the Board's website at www.boe.ca.gov/proptaxes/faqs/faqspropindex.htm. If you have any questions regarding this property tax relief, 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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