



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
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 No. 2014/040

August 28, 2014

TO COUNTY ASSESSORS:

**REVENUE AND TAXATION CODE SECTION 69.3 ORDINANCES
 (INTERCOUNTY DISASTER RELIEF)**

The following ten counties have ordinances implementing the disaster relief intercounty base year value transfer provisions of Revenue and Taxation Code section 69.3 (Proposition 171):

Contra Costa	Modoc	San Francisco	Solano	Sutter
Los Angeles	Orange	Santa Clara	Sonoma	Ventura

We recently learned that Sonoma County enacted an ordinance implementing section 69.3, effective December 13, 2012. Thus, this letter supersedes our previous letter on this subject (Letter To Assessors 2009/008).

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 Continued cooperation from the counties in notifying our office when an ordinance is adopted or repealed is appreciated.

Frequently Asked Questions on disaster relief may be viewed from the Board of Equalization's website at www.boe.ca.gov/proptaxes/faqs/disaster.htm.

If you have any questions regarding these disaster relief provisions, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ Benjamin Tang for

Dean R. Kinnee, Chief
 County-Assessed Properties Division
 Property and Special Taxes Department

DRK:grs