



STATE BOARD OF EQUALIZATION
 PROPERTY AND SPECIAL TAXES DEPARTMENT
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 No. 2014/061

December 4, 2014

TO COUNTY ASSESSORS:

REVENUE AND TAXATION CODE SECTION 69.5 ORDINANCES

Effective November 20, 2014, the following ten counties have ordinances implementing the intercounty base year value transfer provisions of section 69.5 of the Revenue and Taxation Code for persons age 55 and over or severely and permanently disabled persons (Propositions 90 and 110):

Alameda	Los Angeles	Riverside	San Diego	Santa Clara
El Dorado	Orange	San Bernardino	San Mateo	Ventura

Since our last letter on this subject (Letter To Assessors 2013/043, dated September 5, 2013), the San Bernardino County Board of Supervisors voted on October 21, 2014 to enact a section 69.5 intercounty ordinance. San Bernardino County's ordinance will take effect on November 20, 2014. This ordinance provides that it applies to a replacement dwelling that is purchased or newly constructed in San Bernardino County on or after January 1, 2014.

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cooperation from the counties in notifying the County-Assessed Properties Division when an ordinance is adopted or repealed is appreciated.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
 Acting Deputy Director
 Property Tax Department

DRK:grs