



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

SEN. GEORGE RUNNER (RET.)
First District, Lancaster

FIONA MA, CPA
Second District, San Francisco

JEROME E. HORTON
Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

DAVID J. GAU
Executive Director

No. 2016/022

June 14, 2016

TO COUNTY ASSESSORS:

REVENUE AND TAXATION CODE SECTION 69.5 ORDINANCES

Effective June 5, 2015, the following eleven 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 and severely and permanently disabled persons (Propositions 90 and 110):

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

Since our last letter on this subject (Letter To Assessors 2014/061, dated December 4, 2014), the Tuolumne County Board of Supervisors voted on May 5, 2015, to enact a section 69.5 intercounty ordinance. If you have any questions regarding the implementation of the ordinance in Tuolumne County, please contact the Tuolumne County Counsel's Office at 1-209-533-5517.

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cooperation from the counties in notifying our County-Assessed Properties Division when an ordinance is adopted or repealed is appreciated.

If you have any questions regarding the base year value transfer provisions, please call the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:grs