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cooperation from the counties in notifying our County-Assessed Properties Division when an ordinance is adopted or repealed is appreciated.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

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