



STATE BOARD OF EQUALIZATION
 PROPERTY TAX DEPARTMENT
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 No. 2018/026

June 7, 2018

TO COUNTY ASSESSORS:

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

On May 8, 2018, the San Diego County Board of Supervisors adopted an ordinance implementing the intercounty disaster relief base year value transfer under Revenue and Taxation Code section 69.3 (Proposition 171). The ordinance goes into effect on June 7, 2018. This ordinance allows the intercounty disaster relief base year value transfer to apply to replacement property purchased in San Diego County on or after October 9, 2017.

Effective June 7, 2018, the following 11 counties have ordinances implementing the disaster relief intercounty base year value transfer provisions of section 69.3:

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

Generally, section 69.3 allows a homeowner whose principal place of residence is substantially damaged or destroyed in a major disaster¹ to transfer the adjusted base year value of the pre-damaged residence to a replacement residence of equal or lesser value that is purchased or constructed in another county within three years after the date of damage to the original property.

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

If any counties have adopted or repealed a section 69.3 ordinance, please let us know. We will notify you if we become aware of any changes in these ordinances.

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

Sincerely,

/s/ David Yeung

David Yeung, Chief
 County-Assessed Properties Division
 Property Tax Department

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¹ A disaster for which the Governor proclaimed a state of emergency.