



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

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No. 2020/018

March 17, 2020

TO COUNTY ASSESSORS:

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

On March 12, 2019, the Yuba 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 went into effect on April 11, 2019. This ordinance allows the intercounty disaster relief base year value transfer to apply to replacement property purchased in Yuba County on or after October 20, 1991.

As of the date of this letter, the following 13 counties have ordinances implementing the disaster relief intercounty base year value transfer provisions of section 69.3:

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

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, if that county has an ordinance implementing the provisions of section 69.3. The purchase or completion of construction must occur within three years after the date of damage or destruction of the original property.

Additional information and Frequently Asked Questions on disaster relief may be viewed on the State 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If any counties have adopted or repealed a section 69.3 ordinance, please contact us. We will send out another notification if we become aware of any changes in these ordinances.

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

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
Deputy Director
Property Tax Department

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