

11 Dept.

AGENDA REQUEST

RECEIVED

JAN 24 5 01 PM '89

TO: BOARD OF SUPERVISORS

*Paul McIntosh*

BOARD OF SUPERVISORS  
EL DORADO COUNTY

FROM: PAUL MCINTOSH, CHIEF ADMINISTRATIVE OFFICER

DATE: January 24, 1989

SUBJECT: Proposition 90

BACKGROUND/DISCUSSION:

As you may recall, Proposition 90 (Assessed Valuation - Replacement Dwellings) was passed in the November elections. Prop 90 authorizes the Legislature to extend the existing special valuation program to homes located in different counties. A qualified home owner (age 55 and over) could transfer the current assessed valuation of their original home to a replacement residence in another county, but only if the county in which the replacement home is located has agreed to participate in the program.

We have been receiving a number of inquiries as to whether or not El Dorado County is participating in this program. I have asked for an opinion from County Counsel regarding implementation of Proposition 90 (attached). In addition, the Assessor has submitted a recommendation that El Dorado County not participate in the program (attached).

As you can see from County Counsel's opinion, the first step in implementing Proposition 90 is for the Legislature to extend the existing program. This was accomplished with the adoption of Assembly Bill 2878, chaptered last year. The next step, if the County were to choose to participate in Proposition 90, would be to consider an ordinance putting the provisions of Prop 90 into effect. Prior to adoption of the ordinance, the County must consult with "local affected agencies", which means any city, school district, special district or community college district receiving an annual share of the property tax.

(continued on page 2)

RECOMMENDATION:

The Chief Administrative Officer recommends that your Board adopt a policy rejecting Proposition 90 in El Dorado County.

Attachment

cc: John Thorne  
Dave Whittington

Action of Board on JAN 31 1989

Approved

Vote: LSDVC  
Unanimous X or

Ayes:

Noes:

Abstentions:

Absent:

I hereby certify that this is a true and correct copy of an action taken and entered into the minutes of the Board of Supervisors.

Date \_\_\_\_\_  
Attest: BILLIE MITCHELL, County Clerk  
and ex officio Clerk of the Board

By \_\_\_\_\_  
Deputy Clerk

Background/Discussion (continued)

Upon review of the proposition (copy attached) and material submitted by County Assessor John Thorne, I can see no value for El Dorado County in opting into the program authorized by Proposition 90. Not only is there no benefit to El Dorado County, the program would actually place a disservice on those citizens who currently own homes in the county and would exacerbate the inequity of property taxes already occurring in El Dorado County and the remainder of California. If adopted, the effect of such an ordinance in El Dorado County would be to reduce property tax revenues with no correlating reduction in demand for services from those citizens moving into our communities.

Implementing Proposition 90 would have a negative financial impact on El Dorado County. There is no evidence to believe that implementing Proposition 90 would cause any reductions in the demand for services or the cost of providing services. Furthermore, adoption of Proposition 90 would increase the workload on the County Assessor and Treasurer/Tax Collector. Given the absence of any value to El Dorado County or to its current citizens, we recommend you adopt a policy rejecting Proposition 90 in El Dorado County.

JOHN H. THORNE

EL DORADO COUNTY ASSESSOR

M E M O R A N D U M

TO: John H. Thorne Assessor DATE: December 28, 1988

FROM: John A. Winner Assistant Assessor

SUBJECT: Proposition 90 - Intercounty Transfer of Base - Year Value

Proposition 90 was approved by the State's voters on November 8, 1988, permitting the legislature to authorize each County Board of Supervisors to adopt an ordinance which would make the existing provisions for intracounty transfer of base year values under Proposition 60 (November 1986 - Chapter 186 of the Statute's of 1987, Assembly Bill 60) applicable to any property in that county which serves as an eligible replacement dwelling for an eligible original property located in a different county within the State.

Chapter 1271 Statute's of 1988 (Assembly Bill 2878) was filed with the Secretary of State on September 26, 1988. This Bill would become the implementing legislation affecting the transfer of base year values between counties and become operative only upon the adoption by the voters of ACA 1 (Prop 90).

Now that Proposition 90 has passed Assembly Bill 2878 extends the provisions of Revenue and Taxation Code 69.5 to situations involving homes in one county and replacement homes in another county which adopts an ordinance as specified.

County Counsel has outlined in their November 15, 1988 memorandum the requirements of the Board of Supervisors in adopting such an ordinance.

Although the amendments to R&T sections 69.5 became operative upon the approval by the voters of Proposition 90, the amendments are effective one day after the date of the election, November 9, 1988, however, the amendment to subdivision (a) of Article XIIIa approved under Proposition 90 provides that the intercounty base year value transfer provision shall apply to any replacement dwelling which was purchased or newly constructed on or after the date the county adopted the provisions of the subdivision relating to transfer of base year values. Therefore, I don't believe the provisions of 69.5 would be retroactive to November 9, 1988, even with the adoption of a county ordinance.

JOHN H. THORNE

EL DORADO COUNTY ASSESSOR

M E M O R A N D U M

TO: Patricia R. Lowe, Chairman  
Board of Supervisors

DATE: January 6, 1989

FROM: John H. Thorne  
Assessor

SUBJECT: Proposition 90-Intercounty Transfer of Base Year Value

Recently I asked John Winner, Assistant Assessor, to research and evaluate the impact of Proposition 90 on El Dorado County. I am attaching a copy of his memorandum to me for your information as it is up to each county to decide as to whether they wish to extend this program to the public.

As you can see, it appears that counties such as ours would suffer a considerable economical loss, as the majority of people coming into our county are from more costly areas within the state.

It would be the recommendation of this office that the Board would not adopt an ordinance authorizing this intercounty transfer of base year value as prescribed in Proposition 90.

JHT:sf

cc: Each Board Member  
Paul McIntosh, Chief Administrative Officer

Attachment

Memo: J. Thorne - Prop 90  
Date: 12/27/88  
Page: 2

We have had numerous inquiries regarding the posture of El Dorado County relative to the implementation of Proposition 90. I believe it is incumbent that the county take action on this matter in a timely fashion, however be cognizant of the fiscal impact that could occur upon numerous request for property tax relief pursuant to these provisions.

Currently under Proposition 60 (November 1986) qualified homeowners may transfer the base year value of their present principal residence to a replacement dwelling provided that:

1. Both properties are located in the same county.
2. As of the date of transfer of the original property the transferor is at least 55 years of age.
3. The original property was eligible for the homeowners exemption when sold.
4. The replacement dwelling is purchased or newly constructed within two years of the sale of the original property.
5. The replacement dwelling value is equal to or less than the value of the original property.
6. The claimant has not been previously granted this property tax relief.
7. The claimant files a claim for relief under this section within three years of the date the replacement dwelling was purchased or the new construction of the replacement dwelling was completed.

If the claimants application was approved then the base year of the original property would be transferred to the replacement dwelling. e.g. If the taxable base year value of the original property was \$50,000 and the property sold for \$150,000, assuming that a replacement property were purchased within two years, and purchased for \$150,000 or less, the \$50,000 taxable base year value would be transferred to the replacement property.

To date we have extended the provisions of Proposition 60 to 30 properties within El Dorado County with an average purchase price of \$106,423.00 and an average trended base year value of \$72,774.00 with an average decrease in assessed valuation of \$33,649.00.

Memo: J. Thorne - Prop 90  
Date: 12/27/88  
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Proposition 90 extends the provisions of Proposition 60 to eligible homeowners who transfer their present principal residence from another county to a replacement dwelling in this county. Although it is too early to accurately predict the revenue short fall as a result of intercounty transfers it is probably safe to say that the average decrease in value would be substantially higher than the \$33,000 average that we are now experiencing on intracounty transfers.

Since the provisions of Proposition 90 are intended for claimants over 55 years of age and extended to a principal residence only, the probable applicant would be the retiree leaving an urban county and relocating in El Dorado County. We have had two applications submitted for Proposition 90 relief and the scenarios are as follows:

1. An original property in Rolling Hills, California with a taxable value of \$105,815.00 on the 1988 assessment roll for Los Angeles County. This property sold for \$515,000.00. The individuals purchased a home in Camino, California, for \$198,000.00. If they were eligible to transfer their taxable base year value of \$105,815.00 to the property recently purchased in Camino for \$198,000.00 a taxable value loss of \$92,185.00 would be realized as an ongoing bases plus the cost of living factor that would be applied each year.
2. An original property with a taxable base year value of \$162,000.00 recently sold for \$305,000.00 and a property purchased in Placerville for \$278,000.00. If the taxable base year value of \$162,000.00 was transferred to El Dorado County on a property that was recently purchased for \$278,000.00 an annual taxable value loss of \$116,000.00 would occur not including the cost of living factor applied each year.

Although these are only two examples, I believe the taxable value reduction on properties transferred from large urban counties to El Dorado County would be substantially higher than the \$33,000.00 taxable value reduction that we are now experiencing on the intra-county transfers.

From a revenue stand point, foothill counties experiencing an influx of retirees from urban counties in all probability will find a revenue short fall. In the two illustrations above an annual \$930 and \$1,170 respectfully ad valorem short fall in property tax would be realized.

Memo: J. Thorne-Prop 90  
Date: 12/27/88  
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From an administrative stand point speaking for the Assessor's Office only, an impact on workload would be realized in the processing of additional application besides the verification of base year values and market values applied to original properties from other counties.


My recommendation would be that the El Dorado County Board of Supervisors seriously weigh the fiscal and administrative impact of Proposition 90 before adopting and implementing ordinance.

JAW:sf

## INTER-OFFICE MEMO

## OFFICE OF THE COUNTY COUNSEL

TO: Paul McIntosh  
Chief Administrative Officer

FROM: David E. Whittington   
County Counsel

DATE: November 15, 1988

RE: Proposition 90 (1988)/  
Assessed Valuation-Replacement Dwellings

You have asked for an opinion regarding the implementation of Proposition 90 which was passed by the electorate at the November 8, 1988 election.

Conclusion: The provisions of Proposition 90 which amends Article XIII A, Section 2 of the California Constitution will not become effective until (a) the legislature enacts enabling legislation authorizing the several counties to act and (b) a county elects to adopt an ordinance enacting the provisions of Proposition 90.

Analysis: Under current property tax provisions (since Proposition 13) an assessment for the purpose of ad valorem property taxes is made on the basis of valuation for a base year, plus an inflation factor each year. However, a sale of real property triggers a new assessment which is based on current market value. Depending on the assessed value for a base year, a resale could and often does result in a much higher tax base when a property owner sells a home and purchases a different residence.

In November, 1986 Proposition 60 (Cal.Const.Art.XIII A, Sec.2) was passed by the California electorate and was designed to give some property tax relief to property owners over age 55 (seniors)<sup>1</sup>. Proposition 60, subject to some conditions, allows seniors who sell a home to transfer to a new home the tax base for the old home, i.e., the one sold if the newly purchased home is located in the same county as the old home.

Proposition 90 extends the above provision to allow the senior homeowner to transfer the tax base from his old home to a newly purchased home in a different county.

<sup>1</sup>Legislation enacted pursuant to Proposition 60 is found in Revenue and Taxation Code Section 69.5.



However, before the provisions of Proposition 90 take effect two things must occur: (a) the legislature must enact enabling legislation authorizing the counties to act and (b) a county must elect to put into effect by adoption of an ordinance the provisions of Proposition 90. Before a county may adopt such an ordinance, the Board of Supervisors would be required to consult with "local affected agencies", which means any city, special district, school district, or community college district which receives an annual property tax revenue allocation.

Thus, the county cannot act until the legislature enacts enabling legislation. Once this happens, the county may (but may elect not to) adopt an ordinance placing into effect the provisions of Proposition 90 and any enabling legislation but only after consultation with affected local agencies.

Adoption of Proposition 90 provisions would result in the loss of property tax revenue to all taxing agencies which would inevitably increase over time. Schools would suffer no loss because the state would off-set any losses to schools triggered by Proposition 90.

RL/ljb

Nov15.1tr

## Official Title and Summary Prepared by the Attorney General

**ASSESSED VALUATION. REPLACEMENT DWELLINGS. LEGISLATIVE CONSTITUTIONAL AMENDMENT**  
 Currently, homeowners over the age of 55 may, under certain conditions, transfer the current assessed value of the home to a replacement dwelling of equal or lesser value located in the same county. This authorizes the Legislature to permit the transfer of assessed valuation to replacement dwellings located in different counties if the county of the replacement dwelling adopts an ordinance participating in the program. Applies to replacement dwellings acquired on or after a county ordinance is adopted, but not before November 9, 1988. Contains provisions concerning the effective date of amendments. Summary of Legislative Analyst's estimate of net state and local government fiscal impact: By itself, this measure would have no direct fiscal effect because it merely authorizes legislative action. If implemented, it would reduce property tax collections in an amount which would depend on the extent of county participation, number of qualifying homeowners, and value of dwellings involved. The property tax revenue loss would not exceed \$20 million in the first year if all counties participated and could be substantially less. The revenue loss would increase annually. Sixty percent of the loss would be borne by the cities, counties, and special districts. The remainder would affect school districts and community college districts. Under existing law, the State General Fund would offset the schools' losses beginning in 1989-90.

## Final Vote Cast by the Legislature on ACA 1 (Proposition 90)

Assembly: Ayes 77  
 Noes 1

Senate: Ayes 36  
 Noes 0

## Analysis by the Legislative Analyst

## Background

Current law allows homeowners over the age of 55 to transfer the current assessed value of their present home to a replacement home located in the same county. This program provides qualified homeowners with an exemption from the increased property taxes they would otherwise pay.

To qualify for this special treatment:

- The homeowner must buy or build a replacement home within two years of selling his or her previous home;
- The replacement home must be of equal or lesser value than the home being replaced; and
- The homeowner must move within the same county.

## Proposal

This constitutional amendment would authorize the Legislature to extend the existing special valuation program to homes located in *different* counties. If implemented by the Legislature, this proposal would allow a qualified homeowner (age 55 and over) to transfer the current assessed value of the original home to a replacement residence in another county, but only if the county in which the replacement home is located has agreed to participate in the program. In order to participate,

counties must adopt the special valuation program by ordinance. The program would apply only to replacement homes acquired on or after the date on which the county ordinance is adopted, but in no event earlier than November 9, 1988.

## Fiscal Effect

This measure would have no direct state or local fiscal effect, because it merely authorizes the Legislature to adopt its provisions.

If implemented by the Legislature, the measure would reduce property tax collections. The amount of this revenue loss would depend on the number of counties that choose to participate in the program, the number of qualifying homeowners, and the value of the original and replacement homes owned by these individuals.

This property tax revenue loss would not exceed \$20 million in the first year if *all* counties choose to participate, and could be substantially less than that amount. The revenue loss from this program would increase annually.

Cities, counties and special districts would bear approximately 60 percent of the revenue loss. The remainder of the losses would affect school districts and community college districts. Under existing law, the State General Fund would offset the losses to the schools and colleges beginning in 1989-90.

## Text of Proposed Law

This amendment proposed by Assembly Constitutional Amendment 1 (Statutes of 1988, Resolution Chapter 64) expressly amends the Constitution by amending sections thereof; therefore, existing provisions proposed to be deleted are printed in ~~strikeout type~~ and new provisions proposed to be added are printed in *italic type* to indicate that they are new.

### PROPOSED AMENDMENT TO ARTICLE XIII A, SECTION 2

First—That the second paragraph of subdivision (a) of Section 2 of Article XIII A thereof is amended to read:

However, the Legislature may provide that under appropriate circumstances and pursuant to definitions and procedures established by the Legislature, any person over the age of 55 years who resides in property which is eligible for the homeowner's exemption under subdivision (k) of Section 3 of Article XIII and any implementing legislation may transfer the base year value of the property entitled to exemption, with the adjustments authorized by subdivision (b), to any replacement dwelling of equal or lesser value located within the same county and purchased or newly constructed by that person as his or her principal residence within two years *after* of the sale of the original property. For purposes of this section, "any person over the age of 55 years" includes a married couple one member of which is over the age of 55 years. For purposes of this section, "replacement dwelling" means a building, structure, or other shelter constituting a place of abode, whether real property or personal property, and any land on which it may be situated. For purposes of this section, a two-dwelling unit shall be considered as two separate single-family dwellings. This paragraph shall ~~not~~ apply to any replacement dwelling which was purchased or newly

constructed ~~prior to the effective date of this paragraph on or after November 5, 1986.~~

Second—That a third paragraph is added to subdivision (a) of Section 2 of Article XIII A thereof, to read:

*In addition, the Legislature may authorize each county board of supervisors, after consultation with the local affected agencies within the county's boundaries, to adopt an ordinance making the provisions of this subdivision relating to transfer of base year value also applicable to situations in which the replacement dwellings are located in that county and the original properties are located in another county within this state. For purposes of this paragraph, "local affected agency" means any city, special district, school district, or community college district which receives an annual property tax revenue allocation. This paragraph shall apply to any replacement dwelling which was purchased or newly constructed on or after the date the county adopted the provisions of this subdivision relating to transfer of base year value, but shall not apply to any replacement dwelling which was purchased or newly constructed before November 9, 1988.*

Third—That subdivision (i) of Section 2 of Article XIII A thereof is amended to read:

(i) Unless specifically provided otherwise, amendments to this section *adopted prior to November 1, 1988,* shall be effective for ~~change of ownerships~~ *changes in ownership* which occur, and new construction which is completed, after the effective date of the amendment. *Unless specifically provided otherwise, amendments to this section adopted after November 1, 1988, shall be effective for changes in ownership which occur, and new construction which is completed, on or after the effective date of the amendment.*

## Argument in Favor of Proposition 90

This is an important tax relief and housing measure for California senior citizens. Why should seniors who wish to take advantage of Proposition 60, which passed on the November 1986 ballot with 77 percent of the vote, be prevented from moving to another California county? If voters approve Proposition 90 they will ease this restriction by permitting counties, at their option, to accept Proposition 60 transfers from other counties.

As you may recall, to qualify for Proposition 60, the property must be:

- Purchased by either (a) a person over the age of 55 years or (b) a married couple if one spouse is over the age of 55 years.
- Eligible for the homeowners' exemption.
- Purchased within two years of the sale of the original property.

With the passage of Proposition 60, California created new housing opportunities for senior citizens by easing a property tax burden that prevented many of them from finding affordable housing. Older homeowners are protected from huge property tax increases when they choose to sell their larger family homes and move into smaller replacement residences. At the same time, it helps many growing families find the larger homes they need.

As a result, more seniors are able to enjoy the rewards of years of hard work, and new buyers, many of whom are young families, are able to enjoy the home that served the seniors so well for so many years.

Unfortunately, because some local governments feared a loss in revenue they were able to remove the provision in Proposition 60 which would have authorized seniors to transfer their lower property tax assessments *across county lines*, or, in other words, from one county to another. However, many seniors have since indicated

interest in moving to other counties in California so they can be close to their children, grandchildren and other friends and relatives.

Accordingly, Proposition 90 does two things:

- Allows senior citizens, 55 years of age and older, opportunity to take their lower property tax assessments to replacement homes in other California counties if those counties have agreed to accept such transfers, and
- Gives counties the option of accepting transfers from other counties. Further, Proposition 90 calls upon county boards of supervisors to consult with other affected local government agencies, such as cities, within the counties' boundaries before deciding to accept transfers.

Such consultations would no doubt include a determination if any tax revenues are likely to be lost. But they should also include an examination of the benefits that seniors can bring to their communities. For example, since seniors rarely have school-age children, their arrival does not contribute to further school overcrowding that many communities are now facing.

By approving Proposition 90, we can help increase our senior citizens' freedom to live where they choose and at the same time help more young families have the opportunity to achieve the American dream of homeownership.

DAVE ELDER

*Member of the Assembly, 57th District*

CECIL GREEN

*State Senator, 33rd District*

JOSEPHINE D. BARBANO

*Chair, California State Legislative Committee  
American Association of Retired Persons*

## Rebuttals to Argument in Favor of Proposition 90

The Legislature should offer voters a comprehensive amendment to Proposition 13. Here are some possibilities:

(1) Reduce the assessed value of all property to the 1975 levels established for some owners under Proposition 13. Homes built since 1975, for example, would be taxed at a level reflective of the area's lower property values in 1975.

(2) Periodically reassess all property *but* provide for an automatic reduction in the tax *rate* so that government does not get more money just because overall property values go up.

For other ideas, I assign the remainder of the rebuttal to a group with which I have no affiliation.

GARY B. WESLEY  
*Attorney at Law*

Proposition 13 gave longtime homeowners lower taxes than new homeowners with equal property. That's discrimination—unfair and irrational.

But when they move, they become *new* homeowners,

with normal tax rates, based on current values.

Imagine if income taxes used that principle.

You'd pay based on your income when you started your present job. Every April 15th, you'd file your 1975 tax over again—*unless you changed jobs* (then you'd pay based on current income).

That's how Proposition 13 handles property taxes!

Proposition 60 expanded this, letting homeowners over 55 move within county without losing "seniority."

Proposition 90 goes further, allowing moves to other counties.

"Affordable housing???"

No, a scam letting a fortunate few avoid normal taxes. **THE WEALTHIEST BENEFIT MOST; THE POOR NOT AT ALL.**

Instead: base all taxes on realistic, current values.

**OVERALL TAXES COULD THEN BE LOWERED PROPORTIONALLY.**

If we lower taxes, shouldn't *everyone* benefit?

Vote NO.

PEBBLES TRIPPET

*San Francisco Grassroots*

## Argument Against Proposition 90

This measure is another proposal by the Legislature to amend Proposition 13, a constitutional limitation on property taxes approved by voters in 1978.

Under Proposition 13 (now Article XIII A of the California Constitution), assessed property values generally are frozen at their 1975 levels; however, property is reassessed and higher property taxes are imposed each time the property is "purchased, newly constructed, or a change in ownership has occurred after the 1975 assessment."

As a result of this reassessment each time property changes hands, new owners are required to pay far more in property taxes than do their neighbors whose property has the same value but was purchased earlier when property values were lower.

In addition, this automatic reassessment provision has caused a gradual but massive shift of the overall property tax burden from owners of commercial and industrial property (which is often leased but seldom sold) to owners (and renters) of residential property.

Instead of offering voters an amendment to Proposition 13 which would correct these inequities, the Legislature proposes in this measure to retain the basic flaw but permit counties to exempt a relatively small number of persons from the unfair tax burden the automatic reassessment provision places upon new owners and renters of residential property.

Specifically, this measure would permit counties to allow persons over the age of 55 to bring their old

assessments with them when they have purchased dwelling in one county (on or after November 5, 1986 within 2 years of having sold a dwelling in another county of equal or greater value. A 1986 amendment to Proposition 13 only allowed such persons to retain their old assessments if the replacement dwellings purchased were in the same county.

Surely, it is unfair to impose higher taxes on persons (of any age) when all they are doing is moving to more suitable quarters.

At least persons who sell one home and buy another of equal or lesser value have the money to buy the new home. Consider the plight of first-time homebuyers. They must pay the sky-high current price for a home in California by mortgaging their futures and committing most of their monthly income to pay the mortgage. It is the height of unfairness that these persons should suffer the additional penalty of paying sky-high property taxes based on a brand-new assessment of the property.

A "no" vote on Proposition 90 may send a message to the Legislature (and Governor) that voters want to be offered a comprehensive amendment to Proposition 13 which would eliminate the unfairness to all new owners and renters created by the automatic reassessment provision.

*Let's stop tinkering with Proposition 13 and get on with correcting the basic flaw.*

GARY B. WESLEY  
Attorney at Law

## Rebuttal to Argument Against Proposition 90

The opponent of Proposition 90 is right on one count. Proposition 90 will not make major changes in the voter-approved measure known as Proposition 13. Proposition 90, like Propositions 13 and 60, helps ease the property tax burden for senior citizens by permitting them to transfer their lower property tax assessments to other counties.

Republicans and Democrats agree that Proposition 90 encourages the transfer of underused, larger homes to younger, growing families.

- Not one taxpayer association has opposed Proposition 90 because it, like Proposition 60, will help senior citizens to improve their housing without being penalized by excessive taxation and allow them to take their lower property tax assessments to other counties if those counties agree to accept transfers.
- Proposition 90 will allow older Californians the freedom to sell their homes in one county and move to another county, without paying excessive property taxes so they might live near family members or

friends.

- Republican and Democratic legislative leaders back Proposition 90 because it helps correct unfairness in our current property tax laws while maintaining the tax relief provided by Proposition 13.

By voting for Proposition 90 we can help give senior citizens freedom to live where they choose.

Please remember that Proposition 90 stands for fairness. Proposition 90 helps our seniors and at the same time it helps young families by increasing the supply of larger homes available for purchase. We urge you to support Proposition 90. On November 8 vote "yes" on 90.

HENRY J. MELLO  
State Senator, 17th District  
Chairman, Senate Subcommittee on Aging

WILLIAM CAMPBELL  
State Senator, 31st District  
Chairman, Joint Legislative Budget Committee

PHILLIP ISENBERG  
Member of the Assembly, 10th District

**JOHN BARBAGELATA, REALTORS** Residential Specialists

**566-1112**

314 West Portal Avenue, San Francisco, California 94127



November 15, 1988

President Board of Superivisors  
County of El Dorado  
360 Fair Lane  
Placerville, CA 95667

Dear Sir,

As you might know, many counties are already in the process of implementing legislation that will enable Proposition 90 to go into affect in their county.

We would appreciate it if you would let us know whether or not you intend to recommend that your Board of Supervisors adopt an ordinance allowing your county to participate in this program. We would also like to know, if you would be kind enough to tell us, your forecast concerning this measure with respect to your Board of Supervisors' actions in this regard.

We are only asking for your opinion and would appreciate hearing from you at your earliest convenience.

Sincerely,

  
John Barbagelata

RECEIVED  
NOV 16 12 32 PM '88  
BOARD OF SUPERVISORS  
EL DORADO COUNTY

RECEIVED

Nov 14 3 33 PM '88

CHIEF ADMINISTRATIVE OFFICER  
INTERDEPARTMENTAL MEMORANDUM

BOARD OF SUPERVISORS  
EL DORADO COUNTY

November 14, 1988

To: Dave Whittington  
County Counsel

From: Paul McIntosh *Paul*  
Chief Administrative Officer

Subj: Proposition 90

Proposition 90 "Assessed Valuation, Replacement Dwellings" was adopted by the initiative process in the last election. We have already received numerous inquiries as to whether or not El Dorado County will implement Proposition 90 and when it would go into affect. At your earliest convenience, please research Proposition 90 and determine the steps we will have to take to implement it. Please estimate a time frame for these steps. Finally, please identify any and all agencies affected by Proposition 90.

cc: Larry Klaus, Auditor-Controller  
John Thorne, Assessor  
Cherie Raffety, Treasurer-Tax Collector  
Dixie Foote, Clerk to the Board