

Understanding Proposition 60 & 90



Proposition 60 provides to qualified homeowners the transfer of the base-year value of their principal residence to a replacement dwelling located in the same county, under certain circumstances. Proposition 60 provides for the transfer of property tax base for senior citizens.

What are the requirements to be applicable for Proposition 60?

1. At the date of transfer of the original property, the Transferrer (Seller) must be at least 55 years of age. (If married, only one spouse must be at least 55, but must reside in the residence; if co-owners, only one co-owner must be at least 55 and must reside in the residence.)
2. The replacement property must be purchased or newly constructed on or after November 5, 1986. The replacement residence must be purchased or newly constructed within 2 years of the sale of the original residence.
3. The sale of the original residence must qualify for reassessment as the result of its transfer.
4. The principal claimant must have been (1) receiving, or eligible for, a Homeowner's Exemption or (2) have been receiving a Disabled Veteran's Exemption on the original and replacement residences.
5. The replacement residence must be "equal to or lesser" in market value than the original residence.
6. The claimant and/or claimant's spouse can only be granted relief under this section once. The disclosure of social security numbers by all applicants is required.

Proposition 90 is an inter-county transfer of base-year values. For you to receive the benefit of a transfer of base-year values, the residence being sold must be in California, and the residence being purchased must be within a county that has enacted Proposition 90.

The counties that adopted the Proposition 90 ordinances of July, 2007 are:

- ▶ Alameda, El Dorado, Los Angeles, Orange, San Diego, San Mateo, Santa Clara, and Ventura

The counties which have rejected the Proposition 90 ordinance are:

- ▶ Butte, Merced, Santa Barbara, Calaveras, Mono, Santa Cruz, Contra Costa, *Napa, Shasta, Nevada, Siskiyou, Fresno, Placer, Solano, Inyo, *Riverside, *Sonoma, Lake, Sacramento, Stanislaus, Madera, San Benito, Trinity, Marin, *San Bernardino, Tulare, Mendocino, San Luis Obispo, *Modoc, *Kern and Yolo.

** Counties with an asterisk previously had a Proposition 90 ordinance and later repealed it.*



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