



"WHERE THE CUSTOMER IS OUR FIRST PRIORITY"

## WHAT ARE PROPOSITIONS 60 AND 90?

Propositions 60 and 90 allow senior citizens to transfer the adjusted base year value from their current home to a replacement dwelling. Certain requirements must be met.

In general, if you or your spouse is age 55 or older, you or your spouse may buy or construct a new home of equal or lesser value than your existing home and transfer the adjusted base year value of your existing home to your new home if certain requirements are met. This is a one-time-only benefit. Thus, once you have filed and received this tax relief, neither you nor your spouse (if your spouse is a record owner of the replacement-dwelling) can ever be granted this benefit again. The only exception is if you or your spouse becomes disabled after receiving this tax relief for age. If this happens, you or your spouse may transfer the base value a second time based upon the disability. The relief for disability involves a different claim form.

*Reference: Section 2(a) of Article XIII A of the California Constitution and section 69.5 of the Revenue and Taxation Code.*

## WHAT IS THE DIFFERENCE BETWEEN PROPOSITION 60 AND PROPOSITION 90?

Proposition 60 relates to the transfers of base year values between properties located within the same county. Proposition 90 relates to transfers of base year values from an original property in one county to a replacement property in another county within California. For a transfer to be eligible under Proposition 90, the county in which the replacement property is located must have adopted an ordinance that allows such transfers. Currently, the following nine counties have passed or ordinances authorizing the inter county transfers:

**ALAMEDA LOS ANGELES SAN DIEGO SANTA CLARA  
RIVERSIDE EL DORADO ORANGE SAN MATEO VENTURA**

This list may change at any given time. Please call your county assessor's office to check if your county has passed such an ordinance.