



# Proposition 60/90

## What are Propositions 60 & 90?

They are constitutional initiatives passed by California Voters. They provide tax relief by preventing reassessment when a senior citizen sells his/her existing residence and purchases or constructs a replacement residence worth the same or less than the original.

## Why were they enacted?

They encourage a person, age 55 or older to “move down” to a smaller residence. When a senior citizen acquires a replacement property worth less than the original property, he/she will continue to pay approximately the same amount of annual property taxes as before.

## How do these propositions work?

When the senior citizen purchases or constructs a new residence, it is not reassessed, if he/she qualifies. The Assessor transfers the factored base value of the original residence to the replacement residence. Proposition 60 originally required that the replacement and the original be located in the same county. Later, Proposition 90 enabled this to be modified by local ordinance. Los Angeles County enacted an ordinance to provide that when the replacement is located in Los Angeles County, the original property may be located in any other California county.

## Who qualifies?

The seller of the original residence, or spouse who resides with the seller, must be at least 55 years of age at the time of the sale.

## When are these propositions effective?

The replacement residence must have been purchased or constructed on or after November 5, 1986 if the original was located in Los Angeles County. The replacement residence must have been purchased or constructed on or after November 9, 1988 if the original was located in any other California county. Claims must be filed within three years following the purchase of the replacement residence.

## Where are claim forms available?

They are distributed at the Assessor’s public counters and in regional offices. If you need additional information, call (714) 834-2727.

## Transfer base year value to a replacement property located in another county.

As of November 2014, each of the following ten counties has an ordinance implementing the intercounty value transfer provisions of Section 69.5 of the Revenue and Taxation Code (Prop. 90)

Alameda  
El Dorado

Los Angeles  
Orange

Riverside  
San Bernardino

San Diego  
San Mateo

Santa Clara  
Ventura



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## Requirements on Prop 60/90

### Propositions 60 and 90 Eligibility Requirements:

- ▶ The replacement property must be the owner's principal residence and eligible for the Homeowners' Exemption. The original property, at the time of its sale, must have been eligible for the Homeowners' Exemption, or entitled to the Disabled Veterans' Exemption.
- ▶ The seller of the original residence or a spouse residing with the seller must be at least 55 years of age, as of the date that the original property is transferred.
- ▶ The replacement property must be of equal or lesser "current market value" than the original.
- ▶ If the replacement is purchased in Los Angeles County, the original can be located in Los Angeles County or any other California county. Nine other counties have passed similar Proposition 90 local option ordinances. If your original is in Los Angeles County, and you want to relocate in another county, contact that county for Proposition 90 eligibility.
- ▶ The replacement property must be purchased or newly constructed within two years (before or after) of the sale of the original property.
- ▶ The owner must file an application within three years following the purchase date or new construction completion date of the replacement property.
- ▶ This is a one-time only filing. Proposition 60/90 relief cannot be granted if the claimant, or spouse, was granted relief in the past.
- ▶ Proposition 60/90 relief includes, but is not limited to: single family residences, condominiums, units in planned unit developments, cooperative housing corporation units or lots, community apartment units, mobile homes subject to local real property tax, and owners' living premises which are a portion of a larger structure.
- ▶ In most instances, if more than one owner of an original property is eligible for Proposition 60/90, they must choose among themselves which one will use the benefits.