

## Propositions 60/90 and 110

### What are Propositions 60, 90 & 110?

Propositions 60, 90 & 110 are constitutional amendments approved by the voters of California. They provide for the transfer of a property's base year value from an existing residence to a replacement residence, under certain conditions, for qualified persons over the age of 55 or persons of any age who are severely and permanently disabled.

#### Requirement to qualify:

- Both the original and replacement properties must be located in the same county unless the county in which the replacement is located has an ordinance that allows inter-county base year value transfers.
- The original property must have been eligible for either the homeowner's exception (claimant owned and occupied it as principal residence at they time of sale or within two years of the acquisition of the replacement property) or entitled to the disabled veteran's exceptions (veteran with service-related disability and California resident on January 1st of claim year)
- The replacement dwelling must be of equal or lesser value that the original property
- The replacement dwelling must have been acquired or newly constructed within two years before or after the sale of the original property as long as the replacement property was acquitted or newly constructed on or after November 6, 1986
- The original property must be subject to reappraisal at its current "fair market value" as a result of its transfer, in accordance with Revenue & Taxation Code sections 110.1 or 5803
- A claim must be filed within three years of the replacement dwelling purchase or completion of new construction of the replacement dwelling

I would like to transfer my base year value to a replacement property located in another county. Which counties have adopted an ordinance to allow such transfers? As of November 5, 2004 each of the following seven counties ahs an ordinance implementing the inter-county base year value transfer provision of section 69.5 of the Revenue & Taxation code (proposition 90) Alameda, Los Angeles, Orange, San Mateo, Santa Clara & Ventura.

For more information please try the following websites...

[http://www.smcare.org/homeowner/tax\\_programs/reappraisal\\_exclusion.asp](http://www.smcare.org/homeowner/tax_programs/reappraisal_exclusion.asp)

<http://www.smcare.org/utilities/faqs.asp#homeownerresources>

<http://www.boe.ca.gov/proptaxes/faqs/reappraisal.htm>

*All information is deemed accurate, but not guaranteed.*

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