

PROPOSITIONS 60 AND 90

These constitutional tax initiatives provide a one-time benefit allowing property owners over the age of 55 to transfer the current taxable value of their home when purchasing or building a replacement residence of equal or lesser value in the same county or another qualifying California county.



What is the difference between Proposition 60 and Proposition 90?

Proposition 60 specified that the original property and the replacement property must be in the same county. Proposition 90 later allowed this requirement to be modified by local ordinance to allow properties to be located in other qualifying California counties.

Counties that have adopted ordinances allowing the base value to be transferred to a replacement property in another county. *AS OF NOVEMBER 2018*

ALAMEDA	LOS ANGELES	ORANGE	RIVERSIDE	SAN BERNARDINO
SAN DIEGO	SAN MATEO	SANTA CLARA	TUOLUMNE	VENTURA

WANT TO LEARN MORE?

Consult your tax advisor and/or contact the local tax assessor's office to learn more about the provisions of Propositions 60 and 90, including the eligibility rules and how to file a claim.

County Tax Assessor Contact Info:

ALAMEDA
PHONE 510.272.3755

LOS ANGELES
PHONE 213.974.3211

ORANGE
PHONE 714.834.2727

RIVERSIDE
PHONE 951.955.6200

SAN BERNARDINO
PHONE 909.387.8307

SAN DIEGO
PHONE 619.236.3771

SAN MATEO
PHONE 650.363.4500

SANTA CLARA
PHONE 408.299.5500

TUOLUMNE
PHONE 209.533.5535

VENTURA
PHONE 805.654.2181



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