



PROPOSITION 60 & 90

THE HOMEOWNER'S GUIDE

What are Propositions 60 & 90?

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

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, or after November 9, 1998 if it was located in any other California County. Claims must be filed within three years following the purchase of the replacement residence.

Eligibility Requirements:

1. 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.
2. 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.
3. The replacement property must of equal or lesser "current market value" than the original.
4. If the replacement is purchased in Los Angeles County, the original can be located in Los Angeles County or any other California County. Other California counties have passed similar Proposition 90 Local Option Ordinances. If the original residence is in Los Angeles County, and you want to relocate in another county, contact that county for Proposition 90 eligibility.
5. The replacement property must be purchased or newly constructed within two years (before or after) the sale of the original property.
6. The owner must file an application within three years following the purchase date or new construction completion date of their replacement property.
7. 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.
8. 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 property apartment units, mobile homes subject to local real property tax, and owners' living premises which are a portion of a larger structure.
9. 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.

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Commonly Asked Questions:

- P: What is the difference between Proposition 60 and Proposition 90?**
R: Proposition 60 relates to transfers within the same county (intra-county). Proposition 90 relates to transfers of base value from one county to another county in California (inter-county).
- P: Is it true that only one claimant need be at least 55 as of the date of the sale of an original property in order to qualify?**
R: Yes. The principal claimant/occupant or his/her spouse must be age 55.
- P: If I get Proposition 60/90 benefits, will I still have to file for a Homeowners' Exemption on the replacement property?**
R: Yes. You must file for a Homeowners' Exemption on the replacement property. It is not granted automatically.
- P: What is the filing deadline?**
R: Within three years of purchasing or completing new construction of the replacement property.
- P: Can a claimant transfer the factored base year value from an original single-family residence to a replacement duplex or multi-unit residence (living in one unit and renting the others)?**
R: Yes. The owner could carry the factored base year value of the original property to that portion of the replacement parcel that is his/her principal place of abode, and the land that constitutes a reasonable size to embody a site for the residence. However, that portion comprising the abode must be of equal or lesser value than the original property. The rest of the parcel will be appraised at its market value.

The following counties have elected to participate in this program:

Alameda - (415) 272-3755
Los Angeles - (213) 974-3101
Orange - (714) 834-2746
Riverside - (951) 955-6200
Santa Clara - (408) 299-4347
San Bernardino - (909) 387-8307
San Diego - (619) 531-5507
San Mateo - (415) 363-4500
Tuolumne - (209) 533-5535
Ventura - (805) 654-2176

For additional information, please visit: <http://assessor.lacounty.gov>

