



# 第19号提案指南

第19号提案 是针对年长者、严重残疾人士、家庭以及野火或自然灾害受害者的住房保护法。 为了帮助纳税人，以下提供了有关第19号提案的一般信息。请继续访问加利福尼亚州税务委员会（BOE）的网站以获取更新，因为额外的立法将提供进一步的澄清说明。如需协助或有疑问，请通过电话1-916-274-3350或电子邮件联系房地产税部门。

下面是反映第19号提案影响的比较图表。

## 父母子女和祖父母孙子女的豁免规定

	以前的法律	第19号提案（现行法律）
主要住所	<ul style="list-style-type: none"> <li>⇒ 转让的主要住所</li> <li>⇒ 没有价值限制</li> <li>⇒ 住宅和住宅用地（超出部分可能被视为“其他财产”而被排除）</li> </ul>	<ul style="list-style-type: none"> <li>⇒ 转让人和受让人的主要住所</li> <li>⇒ 当前应税价值限制加上100万美元（按年调整）</li> <li>⇒ 家庭住宅和农场</li> </ul>
其他不动产	<ul style="list-style-type: none"> <li>⇒ 转让人终身限额为100万美元的调整基准年价值</li> </ul>	<ul style="list-style-type: none"> <li>⇒ 取消了除主要住所之外的其他不动产的豁免。</li> </ul>
祖父母-祖孙中间一代人的限制	<ul style="list-style-type: none"> <li>⇒ 祖孙的父母，他们是祖父母的子女，必须在转让日前离世。</li> </ul>	<ul style="list-style-type: none"> <li>⇒ 未更改：祖孙子女的父母，符合祖父母的子女资格，必须在转让日期时已故。</li> </ul>
申报期限	<ul style="list-style-type: none"> <li>⇒ 在转让给第三方之前的3年内提交申请</li> </ul>	<ul style="list-style-type: none"> <li>⇒ 在转让后的1年内申请房主豁免。</li> </ul>
执行状态	<ul style="list-style-type: none"> <li>⇒ 《收入和税收法典》第63.1节（实施第58/193号提案）执行状态</li> </ul>	<ul style="list-style-type: none"> <li>⇒ 待定</li> </ul>
重要日期	<ul style="list-style-type: none"> <li>⇒ 截至2021年2月15日</li> </ul>	<ul style="list-style-type: none"> <li>⇒ 从2021年2月16日起生效。</li> </ul>



# Proposition 19 Guidance

Proposition 19 – The Home Protection for Seniors, Severely Disabled, Families, and Victims of Wildfire or Natural Disasters Act.

To assist taxpayers, the following provides general information on Proposition 19. Please continue to visit the California State Board of Equalization (BOE) website for updates, as additional legislation will provide further clarification. For assistance or questions, please contact the Property Tax Department by phone at 1-916-274-3350 or by e-mail.

Below are comparison charts reflecting the effects of Proposition 19

## PARENT-CHILD & GRANDPARENT-GRANDCHILD EXCLUSION

	Former Law	Proposition 19 (Current Law)
<b>Principal Residence</b>	<ul style="list-style-type: none"> <li>➔ Principal residence of transferor</li> <li>➔ No value limit</li> <li>➔ Residence and homesite (excess land may be excluded as "other property")</li> </ul>	<ul style="list-style-type: none"> <li>➔ Principal residence of transferor and transferee</li> <li>➔ Value limit of current taxable value plus \$1,000,000 (as annually adjusted)</li> <li>➔ Family homes and farms</li> </ul>
<b>Other Real Property</b>	<ul style="list-style-type: none"> <li>➔ Transferor lifetime limit of \$1,000,000 of factored base year value</li> </ul>	<ul style="list-style-type: none"> <li>➔ Eliminates exclusion for other real property other than the principal residence</li> </ul>
<b>Grandparent-Grandchild Middle Generation Limit</b>	<ul style="list-style-type: none"> <li>➔ Parent(s) of grandchild, who qualifies as child(ren) of grandparent, must be deceased on date of transfer</li> </ul>	<ul style="list-style-type: none"> <li>➔ No change: parent(s) of grandchild, who qualifies as child(ren) of grandparent, must be deceased on date of transfer</li> </ul>
<b>Filing Period</b>	<ul style="list-style-type: none"> <li>➔ File claim within 3 years or before transfer to third party</li> </ul>	<ul style="list-style-type: none"> <li>➔ File for homeowners' exemption within 1 year of transfer</li> </ul>
<b>Implementing Statute</b>	<ul style="list-style-type: none"> <li>➔ Revenue &amp; Taxation Code section 63.1 (implements Propositions 58/193)</li> </ul>	<ul style="list-style-type: none"> <li>➔ To be determined</li> </ul>
<b>Important Dates</b>	<ul style="list-style-type: none"> <li>➔ Through February 15, 2021</li> </ul>	<ul style="list-style-type: none"> <li>➔ Effective February 16, 2021</li> </ul>

## 基准年价值转移 - 年龄至少55岁/残疾人

	当前法律	第19号提案
物业类型	主要住所	主要住所
时间安排	在销售后的两年内购买或新建住所	在出售后的两年内购买或新建住所
替代住房的位置	⇒ 相同的县 ⇒ 具有县际条例的县（10个县）	在加利福尼亚州的任何地方
价值限制	⇒ 等值或更低价值 ⇒ 如果在出售前购买/新建了替代住宅，则为100% ⇒ 如果在出售后的第一年内购买/新建了替代住宅，则为105%。 ⇒ 如果在出售后的第二年内购买/新建了替代住宅，则为110%。	⇒ 任何价值 ⇒ 超过100%的金额将添加到转让价值中
多少次转让	⇒ 第一次 ⇒ 例外情况：在年龄上使用一次后，第二次用于后续的残疾情况。	三次
实施状态	收入与税收法典第69.5节（实施提案60/90/110）	待确定
重要日期	截至2021年3月31日	自2021年4月1日起生效

### 常见问题

#### 第19号提案生效日期是什么日期？

第19号提案于2020年11月3日由加利福尼亚州选民通过，在州长验证和确认选票后的第5天，即2020年12月16日生效。然而，对于父母与子女、祖父母与孙子孙女之间的豁免变更将在2021年2月16日生效并适用于交易，基准年价值转移规定则将于2021年4月1日生效。

#### 加州税务局是否有权延长或更改第19号提案的2021年2月16日或2021年4月1日的生效日期？

没有。加州税务局无权延长或更改第19号提案的2021年2月16日或2021年4月1日的生效日期。

### 基准年价值转移

#### 根据第19号提案，如果我现在购买替代住房并在2021年4月1日或之后出售我的原住房，我是否符合基准年价值转移的条件？

第19号提案要求基准年价值转移在2021年4月1日或之后进行。它不要求原住所和替代主要住所都在2021年4月1日或之后出售和购买。因此，在大多数情况下，只要原住所或替代主要住所中的任何一个在2021年4月1日或之后出售或购买，根据提案19，原住所的基准年价值可以转移到替代主要住所。然而，未来的立法可能会影响提案19的运作，任何更新都将发布在税务局的网站上

如欲获取更多信息，请访问：<https://www.boe.ca.gov/prop19/#Guidance>

## BASE YEAR VALUE TRANSFER – PERSONS AT LEAST AGE 55/DISABLED

	Current Law	Proposition 19
Type of Property	→ Principal residence	→ Principal residence
Timing	→ Purchase or newly construct residence within 2 years of sale	→ Purchase or newly construct residence within 2 years of sale
Location of Replacement Home	→ Same county → <u>County with intercounty ordinance (10 counties)</u>	→ Anywhere in California
Value Limit	→ Equal or lesser value → 100% if replacement purchased/new construction prior to sale → 105% if replacement purchased/new construction in first year after sale → 110% if replacement purchased/new construction in second year after sale	→ Any value → Amount above 100% is added to transferred value
How many transfers?	→ One time → Exception: After using once for age, second time for subsequent disability	→ Three times
Implementing Statute	→ Revenue & Taxation Code section 69.5 (implements Propositions 60/90/110)	→ To be determined
Important Dates	→ Through March 31, 2021	→ Effective April 1, 2021

## FREQUENTLY ASKED QUESTIONS

### What is the effective date of Proposition 19?

Proposition 19, which was passed by the California voters on November 3, 2020, became effective on December 16, 2020, the 5th day after the Secretary of State certified the election. However, the changes to the parent-child and grandparent-grandchild exclusion will become operative and apply to transactions on February 16, 2021, and the base year value transfer provisions will become operative on April 1, 2021.

### Does the Board of Equalization have the authority to extend or change Proposition 19's operative dates of February 16, 2021 or April 1, 2021?

No. The Board of Equalization does not have the authority to extend or change Proposition 19's operative dates of February 16, 2021 or April 1, 2021.

## Base Year Value Transfers

### Under Proposition 19, will I qualify for the base year value transfer if I purchase my replacement home now and sell my original home on or after April 1, 2021?

Proposition 19 requires the transfer of the base year value to occur on or after April 1, 2021. It does not require that both the primary residence be sold and the replacement primary residence be purchased on or after April 1, 2021. Therefore, in most cases, as long as either the primary residence is sold or the replacement primary residence is purchased on or after April 1, 2021, the base year value of the primary residence can be transferred to the replacement primary residence under Proposition 19. However, future legislation may impact the operation of Proposition 19 and any updates will be posted on the Board's website.

**根据第19号提案，如果我现在出售我的原住房并在2021年4月1日或之后购买替代住房，我是否符合基准年价值转移的条件？**

如前面的问题所答，依据第19号提案，只要原住房或替代主要住房中的任何一个在2021年4月1日或之后出售或购买，原住房的基准年价值可以转移到替代主要住房。

例如，一名年龄在55岁以上的人已经出售了他们的原住房，并且计划在2021年4月1日或之后购买替代住房，将有资格按第19号提案的基准年价值转移。

**第19号提案是否具有追溯效力，会导致已经获得第60/90号提案利益的房产转让重新评估？**

第19号提案的基准年价值转移规定的生效日期是2021年4月1日。预计不会影响已经根据第60/90号提案和第110号提案进行的基准年价值转移。

**如果我在第60/90号提案下使用了我的一次基准年价值转移，我是否可以在第19号提案下再次将该基准年价值转移三次？**

预计在第19号提案下将允许进行三次转移，无论房产所有人是否在过去已经根据第60/90号和第110号提案进行过基准年价值转移。未来的立法可能会影响第19号提案的运作，如有任何更新将发布在税务局的网站上。

**根据第19号提案，我是否可以将我的基准年价值转移到任何价值的住房？**

是的；但是，如果替代住房的全现金价值大于原住房的全现金价值，那么全现金价值之差将被添加到转移的调整后基准年价值中。例如，原住房已经出售，全现金价值为40万美元，销售时的调整后基准年价值为10万美元。如果购买替代住房的全现金价值为60万美元，则200,000美元（60万美元 - 40万美元）的差额将被添加到10万美元的调整后基准年价值中。因此，替代住房的新基准年价值将为30万美元（10万美元 + 20万美元）。

**第19号提案是否适用于2020年发生的灾害？**

第19号提案于2021年4月1日起生效，同时要求在出售原始主要住房后的两年内购买或新建替代的主要住房。提案19不依赖于灾害发生的日期。然而，未来的立法可能会影响第19号提案的运作，如有任何更新将发布在税务局的网站上。

**要符合基准年价值转移的条件，房主必须满足以下哪些条件：（1）年满55岁或以上，（2）残疾和（3）灾害受害者（这三个条件中的所有条件）？**

不需要，在第19号提案项下，房主可能符合上述三个列出的条件中的任何一个，他们不需要同时满足所有三个条件才能符合资格。

**父母与子女以及祖父母与孙子孙女的转移**

**第19号提案是否具有追溯效力，会导致已经获得第58号提案（父母与子女豁免）的财产转让重新评估？**

不会，第19号提案明确规定第58号提案适用于2021年2月15日或之前发生的转让，而第19号提案适用于2021年2月16日或之后发生的转让。

**如果一幢家庭住宅赠送给两个子女，是否要求这两个子女都必须将家庭住宅作为他们的主要住所？**

我们认为立法机关的意图是只要父母的家庭住房成为至少一个子女的家庭住房，就可以获得豁免。

**根据第19号提案，如果我继承了父母的家庭住房并搬进去后将其作为我的主要住所，我必须在房屋中连续居住才能获得父母与子女豁免吗？如果我搬到其他地方会发生什么？**

我们认为至少有一个合格的受让人必须持续在该房产中居住，将其作为他或她的家庭住房，以保持豁免。因此，如果该房产不再是您的家庭住房，它将获得新的应税价值。新的应税价值将是您继承房屋的日期时的公允价值，并每年根据税务局年度发布的通胀因素进行调整。

（完整信息请访问以上提供的链接）

各县评估员、审计员和审计主管、理事会书记员以及税务员名单，请访问以下链接：

<https://www.boe.ca.gov/proptaxes/countycontacts.htm>

**Under Proposition 19, will I qualify for the base year value transfer if I sell my original home now and purchase a replacement home on or after April 1, 2021?**

As answered in the prior question, as long as either the primary residence is sold or the replacement primary residence is purchased on or after April 1, 2021, the base year value of the primary residence can be transferred to the replacement primary residence under Proposition 19.

For example, a person over age 55 years old who has already sold their original home and expect to purchase a replacement home on or after April 1, 2021 would qualify for Proposition 19 base year transfer.

**Is Proposition 19 retroactive and would it cause property transfers that have already received the benefit of Proposition 60/90 to be reassessed?**

The Proposition 19 operative date for the base year value transfer provisions is April 1, 2021. It is not expected that base year value transfers that have already been processed under Propositions 60/90 and Proposition 110 will be affected.

**If I use my one-time base year value transfer under Proposition 60/90, can I transfer that base year value three more times under Proposition 19?**

It is anticipated that three transfers under Proposition 19 will be allowed regardless of whether a property owner transferred a base year value in the past under Propositions 60/90 and Proposition 110. Future legislation may impact the operation of Proposition 19 and any updates will be posted on the Board's website.

**Under Proposition 19, can I transfer my base year value to a home of any value?**

Yes; however, if the full cash value of the replacement home is greater than the full cash value of the original home, the difference in full cash values will be added to the transferred factored base year value.

For example, an original home was sold and had a full cash value of \$400,000 and a factored base year value of \$100,000 at time of sale. If a replacement home is purchased for a full cash value of \$600,000, the difference of \$200,000 (\$600,000 - \$400,000) is added to the factored base year value of \$100,000. Thus, the replacement home will have a new base year value of \$300,000 (\$100,000 + \$200,000).

**Is Proposition 19 retroactive to disasters that occurred in 2020?**

Proposition 19 is effective on and after April 1, 2021, and also requires that a replacement primary residence is purchased or newly constructed as a person's principal residence within two years of the sale of the original primary residence. Proposition 19 is not dependent on the date of disaster. However, future legislation may impact the operation of Proposition 19 and any updates will be posted on the Board's website.

**To qualify for the base year value transfer, does the homeowner have to be (1) age 55 or over and (2) disabled and (3) a victim of a disaster (all three)?**

No, under Proposition 19, a homeowner may qualify for the base year value transfer under any one of the three categories listed; they do not need to meet all three categories in order to qualify.

## **Parent-Child and Grandparent-Grandchild Transfers**

**Is Proposition 19 retroactive and would it cause property transfers that have already received the benefit of Proposition 58 (Parent-Child Exclusion) to be reassessed?**

No, Proposition 19 is clear that Proposition 58 applies to transfers that occur on or before February 15, 2021, and that Proposition 19 applies to transfers that occur on or after February 16, 2021.

**If a family home is gifted to two children, do both children have to reside in the family home as their primary residence in order to receive the parent-child exclusion?**

We believe the intent of the Legislature was to allow the exclusion as long as the parent's family home becomes the family home of at least one of the children.

**Under Proposition 19, if I inherit my parent's family home and move into it and establish it as my principal residence, must I live continually in the home to receive the parent-child exclusion? What happens if I move somewhere else?**

We believe that at least one eligible transferee must continually live in the property as his or her family home for the property to maintain the exclusion. Thus if the property is no longer your family home, it will receive a new taxable value. The new taxable value will be the fair market value of the home on the date you inherited it, adjusted each year for the inflation factor, which is published by the BOE annually.

### **第19号提案是否适用于租赁住房的转移？**

不适用，第19号提案将父母与子女豁免限制在原所有人的家庭住宅转移上，而这个住宅必须是转让人的主要住所，并成为受让人的主要住所。

### **我们是否需要在2021年2月16日生效日期之前提交父/子豁免申请，以符合第58/193号提案的豁免条件？**

只要在2021年2月15日或之前发生的房地产所有权转移或转让变更，就可以符合第58/193号提案的豁免条件。因此，只要在房地产评估员处提出的申诉在转移日期之日起三年内提出，或在向第三方转让之前的六个月内提出，或在补充评估或逃避评估通知之日起的六个月内提出。因此，申请不需要在2021年2月16日之前提出。

### **如果家庭住宅的价值超过100万美元，我会失去父母与子女的豁免吗？**

根据第19号提案，价值上限是调整后基准年价值加上100万美元。如果市场价值超过这个限制，可以获得部分减免。超过免税金额的部分将被添加到调整后基准年价值中。例如，一幢家庭住宅的调整后基准年价值（FBYV）为30万美元，公平市场价值为150万美元。根据提案19，免税金额为30万美元 + 100万美元 = 130万美元。差额为150万美元 - 130万美元 = 20万美元。因此，调整后基准年价值为50万美元（FBYV 30万美元 + 20万美元的差额）。

### **如果父母在2021年2月16日生效日期之前去世，但评估员直到一年后才知道这一消息，并根据去世日期重新评估财产，第58号提案或第19号提案中是否应用父母与子女的豁免条款？**

死亡日期即是所有权转移的日期，这适用于死亡日期的法律。第19号提案明确规定，第58号提案适用于2021年2月15日或之前发生的转让，而第19号提案适用于2021年2月16日或之后发生的转让。

### **我已经签署并公证了我的房产契据，并在2021年2月15日截止日期之前提交了录入申请到我当地的县登记处。如果我的契据在2021年2月15日截止日期之前没有记录，我的契据必须在那之前被记录，所以仍然适用于第58/193号提案的规定吗？**

不需要。只要转让日期在2021年2月15日或之前，转让就符合第58/193号提案的规定。财产税规则462.260明确规定，契据的记录日期被假定为转让日期，但可以通过证据显示转让在记录日期之前发生，评估员应接受较早的日期。此类证据可能是转让的公证文件（如契据）的日期。

**第19号提案如何影响托管的财产？** 托管的财产管理受托管文件本身的管辖。对于以信托名义持有的财产，收入和税收法典第61(h)条规定，当房地产中的任何权益转移给托管人以外的人时，或者当一份可撤销的信托变为不可撤销时（还可以参见财产税规则462.260），将发生所有权转移。这通常发生在信托人去世时。因此，去世日期被视为所有权转移的日期。第19号提案明确规定，第58号提案适用于2021年2月15日或之前发生的转让，而第19号提案适用于2021年2月16日或之后发生的转让。

### **如何申请房主免税或残疾退伍军人免税，以在转让后的一年内符合第19号提案所要求的父母与子女或祖父母与孙子女的豁免条件？**

要申请房主免税或残疾退伍军人免税，必须向县评估员提出申请。BOE-266，房主房产税免税申请，是申请房主免税的申请表，而BOE-261，残疾退伍军人房产税免税申请，是申请残疾退伍军人免税的申请表。这两种表格可以从并要提交到房产所在地的地方县评估员办公室获取。

### **我仍然对第19号提案有疑问。我可以联系谁讨论？**

如果您有进一步的问题，您可以致电平等化委员会的房产税部门，县评估房产部门，电话号码为1-916-274-3350，或通过电子邮件联系。

来源：[boe.ca.gov/prop19/#charts](https://www.boe.ca.gov/prop19/#charts)

本文是上述来源的复制。请注意，无论是法律还是其他方面的任何建议都是作者的意见。WFG鼓励任何对与此主题相关的法律问题有疑问的人寻求专业的法律人士的意见。

<https://www.boe.ca.gov/proptaxes/countycontacts.htm>

**Does Proposition 19 apply to a transfer of a rental home?**

No, Proposition 19 limits the parent-child exclusion to a transfer of a family home that is the principal residence of the transferor and becomes the principal residence of the transferee.

**Do we need to submit our application for the parent/child exclusion prior to the February 16, 2021 operative date to qualify for the exclusion under Proposition 58/193?**

As long as the date of transfer or change in ownership of real property between parent and child occurs on or before February 15, 2021, the transfer will qualify for the exclusion under Proposition 58/193.

Therefore, as long as the claim is filed with the County Assessor within three years of the date of transfer or before a transfer to a third party or within six months of the date of notice of supplemental or escape assessment. Thus, the claim does not need to be filed by February 16, 2021.

**Will I lose the parent-child exclusion if the value of the family home is greater than \$1 million dollars?**

The value limit under Proposition 19 is the sum of the factored base year value plus \$1 million. If the market value exceeds this limit, partial relief is available. The amount exceeding the excluded amount will be added to the factored base year value.

For example, a family home has a factored base year value (FBYV) of \$300,000 and a fair market value of \$1,500,000. The excluded amount under Proposition 19 is \$300,000 + \$1,000,000 = \$1,300,000. The difference, \$1,500,000 - \$1,300,000 = \$200,000. Thus, the adjusted base year value is \$500,000 (FBYV \$300,000 + difference of \$200,000).

**If a parent died prior to the February 16, 2021 operative date and the Assessor does not become aware of the death until a year later and reassesses the property as of the date of death, are the parent-child exclusion provisions applied under Proposition 58 or Proposition 19?**

The date of death is the date of change in ownership. The law in effect as of the date of death will apply.

Proposition 19 is clear that Proposition 58 applies to transfers that occur on or before February 15, 2021, and Proposition 19 applies to transfers that occur on or after February 16, 2021.

**I have my deed signed and notarized, and have submitted it for recording at my local County Recorder's office prior to the February 15, 2021 deadline. What if my deed does not record by the February 15, 2021 deadline? Must my deed be recorded prior to that date in order to still be under the Proposition 58/193 provisions?**

No. As long as the date of transfer is on or before February 15, 2021, the transfer will qualify for the Proposition 58/193 exclusion. Property Tax Rule 462.260 makes clear that the recordation date of a deed is rebuttably presumed to be the transfer date. This means that if evidence is shown that the transfer occurred prior to the recordation date, the assessor should accept that earlier date. Such evidence could be, for example, the date of a notarized document of transfer, such as a deed.

**How is a property held in a trust affected by Proposition 19?**

The administration of a trust is governed by the trust instrument itself. For properties held in trusts, Revenue and Taxation Code section 61(h) provides that a change in ownership occurs when any interests in real property vest in persons other than the trustor or the trustor's spouse or registered domestic partner when a revocable trust becomes irrevocable (also see Property Tax Rule 462.260). This typically occurs upon the death of the trustor. Thus, the date of death is considered to be the date of change in ownership. Proposition 19 is clear that Proposition 58 applies to transfers that occur on or before February 15, 2021, and Proposition 19 applies to transfers that occur on or after February 16, 2021.

**How do I apply for the homeowners' exemption or disabled veterans' exemption within one year of the transfer to qualify for the parent-child or grandparent-grandchild exclusion, as required by Proposition 19?**

To apply for the homeowners' exemption or disabled veterans' exemption, a claim must be filed with the County Assessor. BOE-266, Claim for Homeowners' Property Tax Exemption, is the claim form to apply for the homeowners' exemption, and BOE-261, Claim for Disabled Veterans' Property Tax Exemption, is the claim form for the disabled veterans' exemption. Both forms can be obtained from and submitted to the local County Assessor's office where the property is located.

**I still have questions on Proposition 19. Who do I contact to discuss?**

If you have further questions, you may call the Board of Equalization's Property Tax Department, County-Assessed Properties Division at 1-916-274-3350 or by e-mail.

Source: [boe.ca.gov/prop19/#charts](http://boe.ca.gov/prop19/#charts)

This article is a reproduction of the source credited above. Please note that any advice, whether legal or otherwise is the opinion of the author. WFG would encourage any person with legal questions relating to this topic to seek an independent legal opinion.

