



WFG National Title

第19号提案 摘要

《老年人，重度残疾人，家庭和野火或自然灾害受害者家庭保护法》

合格房主的基准年价值转移

自2021年4月1日起，年龄在55岁及以上、严重残疾或房产因野火或自然灾害而严重损毁的房屋业主可能有资格按以下方式将其主要住所的应税价值转移到替换的主要住所：

- 加利福尼亚州任何地方
- 替换为任何价值，但如果替换住所价值较高则进行上调
- 在出售原房产后两年内购买或新建
- 对于被火灾摧毁的房屋，最多可进行三次转移，但没有数量限制

继承房产转移的税务处理

自2021年2月16日起，第19号提案缩小了允许房产从父母传给子女或从祖父母传给孙子女而不增加房产税款的规定。应税价值可以按以下方式转移：

- 将父母或祖父母的主要住所转让给子女或孙子女，子女或孙子女分别将该房产用作主要住所（或农场）
- 如果在转让后的一年内提交房主免税申请
- 如果转让时房产价值超过父母的评估价值不超过100万美元，则子女采用父母的评估价值。如果转让时财产价值超过父母的评估价值超过100万美元，则子女的评估价值是当前财产价值减去100万美元。

咨询税务顾问或当地评估办公室以获得更多信息

有关更多信息，请与您的税务顾问或当地评估办公室联系，以了解有关第19号提案的规定和符合条件的规则。任何所需的表格都可以从县评估办公室获得，并直接提交给他们。

欲了解更多信息，请访问：www.boe.ca.gov/prop19。

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Proposition 19 Summary

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



BASE YEAR VALUE TRANSFER FOR ELIGIBLE HOMEOWNERS

Effective April 1, 2021, Homeowners who are 55 years of age and older, severely disabled, or whose property was extensively destroyed by wildfire or natural disasters may be eligible to transfer the taxable value of their primary residence to a replacement primary residence as follows:

- Anywhere in California
- Replacement of any value, but with upward adjustments if replacement residence is of greater value
- Purchased or newly constructed within two years of sale
- Up to three times, but without limitation for properties destroyed by fire



TAXATION OF INHERITED PROPERTY TRANSFERS

Effective February 16, 2021, Proposition 19 narrows the rules allowing properties to pass from parent to child or from grandparent to grandchild without an increase in the property tax bill. The taxable value can be transferred as follows:

- To transfer the parent's or grandparent's principal residence where the property is to be used as a primary residence (or farm) by the child or grandchild, respectively
- If the homeowners' exemption is filed within one year of transfer
- If the value of the property at the time of the transfer exceeds the parent's assessed value by less than \$1 million, then the child takes the parent's assessed value. If the value of the property at the time of the transfer exceeds the parent's assessed value by \$1 million or more, then the child's assessed value is the current value of the property less \$1 million.



CONSULT YOUR TAX ADVISOR OR LOCAL ASSESSOR'S OFFICE FOR MORE INFORMATION

Please contact your tax advisor or local assessor's office to learn more about Proposition 19's provisions and eligibility rules. Any required forms can be obtained from the county assessor's office and filed with them directly. For more information visit: www.boe.ca.gov/prop19