

PROPOSITION 90 UPDATE

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 PARAMOUNT PROPERTIES DIVISION



Property Tax Base Transfer Updated as of August 2005

Basic eligibility requirements for (one time only) tax base transfer

- Homeowner (or spouse, or co-owner) must be 55 or older.
- Replacement residence must be equal to, or less than, the value of residence being sold.
- Replacement residence must be located in same county as residence being sold...or must be located in one of the counties which participates in ordinance.
- Replacement property must be purchased, or newly constructed, within two years (before or after) the sale of the original property.

The counties listed below have voted to adopt the ordinance. For complete information on status of ordinances to implement the inter-county base year value transfer provisions of Proposition 90, please call the counties listed below:

Adopted Ordinance		Rejected Ordinance	
Alameda	(510) 272-3787	Alpine	Madera
Los Angeles	(213) 974-3211	Amador	Marin
Orange	(714) 834-2746	Butte	Mariposa
San Diego	(619) 531-5481	Calaveras	Mendocino
San Mateo	(650) 363-4500	Colusa	Merced
Santa Clara	(408) 299-2401	Contra Costa	Modoc
Ventura	(805) 654-2181	Del Norte	Mono
		El Dorado	Monterey
		Fresno	Napa
		Glenn	Placer
		Humboldt	Plumas
		Imperial	Riverside
		Inyo	Sacramento
		Kern	San Benito
		Kings	San Bernardino
		Lake	San Francisco
		Lassen	San Joaquin
			San Luis Obispo
			Santa Barbara
			Santa Cruz
			Shasta
			Sierra
			Siskiyou
			Solano
			Sonoma
			Stanislaus
			Sutter
			Tehama
			Trinity
			Tulare
			Tuloumne
			Yolo
			Yuba

Replacement dwellings purchased or newly constructed on or after the effective date of the appropriate county's Proposition 90 ordinance may be eligible for the transfer of the base year value from an original property located in any other county within the state, provided all other eligibility requirements are also met. It is important that you contact the assessor's office in the county of the replacement property to make certain of the latest rule governing Proposition 90. This information deemed reliable but not guaranteed.