

# Propositions 60 & 90 in San Diego County

## Props 60 & 90 are Enabled in San Diego County

### What are Propositions 60 and 90?

Propositions 60 and 90 are constitutional amendments passed by California voters that provides **property tax relief for persons aged 55 and over**. Implemented by section 69.5 of the Revenue and Taxation Code, **it allows these persons, under certain conditions, to transfer a property's factored base year value from an existing residence to a replacement residence.**

Typically the property tax of a newly purchased or constructed residence is based on its current market value upon change of ownership. However, the provisions of Propositions 60 and 90 may result in substantial tax savings since it allows the adjusted base year value of the original (sold) property to be transferred to the newly purchased or constructed home if eligibility requirements are met.

### What is the difference between Proposition 60 and Proposition 90?

Proposition 60 allows transfers of base year values within the same county (intracounty). Proposition 90 allows transfers from one county to another county in California (intercounty) and it is the discretion of each county to authorize such transfers. As of January 24, 2019, only ten counties have passed an ordinance authorizing intercounty transfers; however, it is recommended that you call your assessor for verification as it could change at any time.

### What are the eligibility requirements for Propositions 60/90?

1. You, or a spouse residing with you, must have been at least 55 years of age when the original property was sold.
2. The replacement property must be your principal residence and must be eligible for the homeowners' exemption or disabled veterans' exemption.
3. The replacement property must be of equal or lesser "current market value" than the original property. The "equal or lesser" test is applied to the entire replacement property, even if the owner of the original property purchases only a partial interest in the replacement property. Owners of two qualifying original properties may not combine the values of those properties in order to qualify for a Proposition 60 base-year value transfer to a replacement property of greater value than the more valuable of the two original properties.
4. The replacement property must be purchased or built within two years (before or after) of the sale of the original property.

5. To receive retroactive relief from the date of transfer, you must file your claim within three years following the purchase date or new construction completion date of the replacement property.

6. Your original property must have been eligible for the homeowners' or disabled veterans' exemption either at the time it was sold or within two years of the purchase or construction of the replacement property.

The original property must be subject to reappraisal at its current fair market value at the time of sale, unless the buyer(s) of your original property also qualify the property as a replacement property for a base year value transfer due to disaster relief or a base year value transfer for a severely and permanently disabled person. Therefore, most transfers between parents and children will not qualify.

*This is a one-time only benefit.* Once you have filed and received this tax relief, neither you nor your spouse who resides with you can ever file again, even upon your spouse's death or if the two of you divorce. The only exception is that if you become disabled after receiving this tax relief for age, you may transfer the base year value a second time because of the disability, which involves a different claim form.

### How many times can one receive the benefit of Propositions 60/90?

As a senior citizen, one may transfer his or her base year value only once, with the one exception that if a person first received relief for age and subsequently became severely and permanently disabled after the date of the original claim and had to move because of the disability (Proposition 110), then the base year value may be transferred a second time. The base year value transfer, however, is not available in the reverse situation; if one receives the benefit due to disability, then they cannot subsequently claim the relief for age.

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\* San Diego County Assessor/Recorder/County Clerk:

Phone - (619) 236-3771

Website - <https://arcc.sdcounty.ca.gov/Pages/default.aspx>



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