

# PROPOSITIONS 60 AND 90

These constitutional tax initiatives provide a one-time benefit allowing property owners over the age of 55 to transfer the current taxable value of their home when purchasing or building a replacement residence of equal or lesser value in the same county or another qualifying California county.



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

Proposition 60 specified that the original property and the replacement property must be in the same county. Proposition 90 later allowed this requirement to be modified by local ordinance to allow properties to be located in other qualifying California counties.

Counties that have adopted ordinances allowing the base value to be transferred to a replacement property in another county. *AS OF NOVEMBER 2018*

ALAMEDA	LOS ANGELES	ORANGE	RIVERSIDE	SAN BERNARDINO
SAN DIEGO	SAN MATEO	SANTA CLARA	TUOLUMNE	VENTURA

## WANT TO LEARN MORE?

Consult your tax advisor and/or contact the local tax assessor's office to learn more about the provisions of Propositions 60 and 90, including the eligibility rules and how to file a claim.

### County Tax Assessor Contact Info:

**ALAMEDA**  
PHONE 510.272.3755

**LOS ANGELES**  
PHONE 213.974.3211

**ORANGE**  
PHONE 714.834.2727

**RIVERSIDE**  
PHONE 951.955.6200

**SAN BERNARDINO**  
PHONE 909.387.8307

**SAN DIEGO**  
PHONE 619.236.3771

**SAN MATEO**  
PHONE 650.363.4500

**SANTA CLARA**  
PHONE 408.299.5500

**TUOLUMNE**  
PHONE 209.533.5535

**VENTURA**  
PHONE 805.654.2181



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