



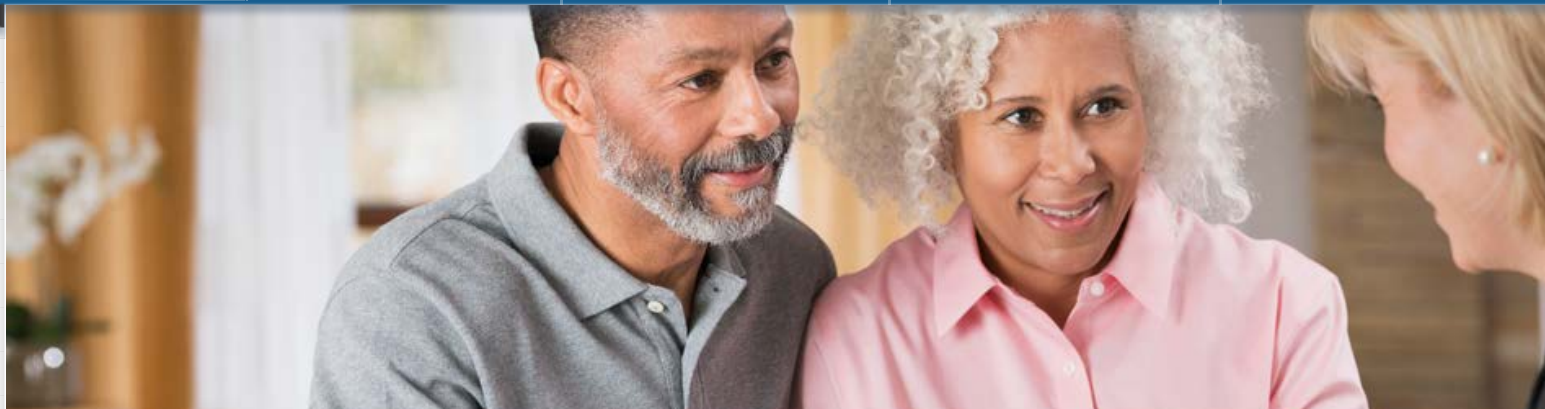
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Transfer of Base Year Value for Persons Age 55 and Over – Propositions 60/90

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Description

Propositions 60/90 amended section 2 of Article XIII A of the California Constitution to allow a person who is over age 55 to sell his or her principal place of residence and transfer its base year value to a replacement dwelling of equal or lesser value that is purchased or newly constructed within two years of the sale. These propositions are implemented by Revenue and Taxation Code [section 69.5](#).

Proposition 60 allows for the transfers of a base year value within the same county (intracounty). Proposition 90 allows for the transfers of a base year value from one county to another county in California (intercounty) if the county has authorized such a transfer by an ordinance.

As of December 12, 2017, the following eleven counties in California have an ordinance enabling the intercounty base year value transfer:

Alameda	El Dorado*	Los Angeles	Orange	Riverside	San Bernardino
San Diego	San Mateo	Santa Clara	Tuolumne	Ventura	

Since the counties indicated above are subject to change, we recommend contacting the [county assessor's office](#) to which you wish to move to verify eligibility.

* On December 12, 2017, the El Dorado County Board of Supervisors approved a rescission of their ordinance, which will now expire on November 7, 2018.

Eligibility Requirements for Propositions 60/90:

+ Claimant

+ Original Property

+ Replacement Property

+

[+ File a Claim](#)



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Other Tax Resources

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[Office of Tax Appeals](#)

[Search for Unclaimed Property](#)

[Secretary of State Business Programs](#)

[Employment Development Department \(Payroll Tax\)](#)

[Franchise Tax Board](#)

[Office of the Governor](#)



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