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

## Description



**Important Notice:** Effective April 1, 2021, [Proposition 19](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201920200ACA11) ([https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\\_id=201920200ACA11](https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201920200ACA11)) provisions potentially affect the former base year value transfers for persons age 55 and over that were added by Propositions 60 (1986) and 90 (1988). Please visit the [Proposition 19 webpage](http://www.cdtfa.ca.gov/prop19/) ([www.cdtfa.ca.gov/prop19/](http://www.cdtfa.ca.gov/prop19/)) for more information on the operative base year value transfers for persons age 55 and over.

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](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC&sectionNum=69.5) ([http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?lawCode=RTC&sectionNum=69.5](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC&sectionNum=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 November 7, 2018, the following ten counties in California have an ordinance enabling the intercounty base year value transfer:

Alameda
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](http://www.cdtfa.ca.gov/proptaxes/countycontacts.htm) ([www.cdtfa.ca.gov/proptaxes/countycontacts.htm](http://www.cdtfa.ca.gov/proptaxes/countycontacts.htm)) to which you wish to move to verify eligibility.

## Eligibility Requirements for Propositions 60/90:

- [+ Claimant \(#Claimant\)](#)
- [+ Original Property \(#OriginalProperty\)](#)
- [+ Replacement Property \(#ReplacementProperty\)](#)
- [+ File a Claim \(#FileaClaim\)](#)

## Resources +

The following resources provide information and guidance on Propositions 60/90, which are implemented by [Section 69.5](#) ([http://leginfo.legislature.ca.gov/faces/codes\\_displaySection.xhtml?lawCode=RTC&sectionNum=69.5](http://leginfo.legislature.ca.gov/faces/codes_displaySection.xhtml?lawCode=RTC&sectionNum=69.5)) of the Revenue and Taxation Code.

## Letters To Assessors (LTAs)

LTAs provide an ongoing advisory service for county assessors and others interested in the property tax system in California. The letters present Board staff's interpretation of rules, laws, and court decisions on property tax assessment. The following LTAs pertain to assessment or procedural issues involving Propositions 60/90.

Title	Letter to Assessor
Application of Proposition 60 (Intracounty Transfers)	86/92 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/86_92.pdf">www.cdtfa.ca.gov/proptaxes/pdf/86_92.pdf</a> ) , 2006/010 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta06010.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta06010.pdf</a> )
Application of Proposition 90 (Intercounty Transfers)	88/83 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/88_83.pdf">www.cdtfa.ca.gov/proptaxes/pdf/88_83.pdf</a> ) , 89/53 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/89_53.pdf">www.cdtfa.ca.gov/proptaxes/pdf/89_53.pdf</a> ) , 89/81 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/89_81.pdf">www.cdtfa.ca.gov/proptaxes/pdf/89_81.pdf</a> ) , 2006/010 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta06010.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta06010.pdf</a> ) , 2016/034 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta16034.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta16034.pdf</a> )
Claim Confidentiality	2008/010 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta08010.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta08010.pdf</a> )
Claimant	91/80 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/91_80.pdf">www.cdtfa.ca.gov/proptaxes/pdf/91_80.pdf</a> ) , 2011/002 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta11002.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta11002.pdf</a> )
Duplicate Claims	91/80 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/91_80.pdf">www.cdtfa.ca.gov/proptaxes/pdf/91_80.pdf</a> )
Exception to "One-Time Only" Clause	97/02 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/97_02.pdf">www.cdtfa.ca.gov/proptaxes/pdf/97_02.pdf</a> )
Filing Requirements	2006/056 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta06056.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta06056.pdf</a> )
Intercounty Ordinance Effective Date – Proposition Relief	2000/068 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta00068.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta00068.pdf</a> )
Land of Reasonable Size	97/02 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/97_02.pdf">www.cdtfa.ca.gov/proptaxes/pdf/97_02.pdf</a> )
Manufacturing Homes	99/87 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta9987.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta9987.pdf</a> ) , 2003/025 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta03025.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta03025.pdf</a> )
New Construction After Transfer	91/31 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/91_31.pdf">www.cdtfa.ca.gov/proptaxes/pdf/91_31.pdf</a> ) , 2012/020 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta12020.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta12020.pdf</a> )

Title	Letter to Assessor
Ordinances (Intercounty Transfers)	89/31 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/89_31.pdf">www.cdtfa.ca.gov/proptaxes/pdf/89_31.pdf</a> ) , 94/57 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/94_57.pdf">www.cdtfa.ca.gov/proptaxes/pdf/94_57.pdf</a> ) , 95/34 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/95_34.pdf">www.cdtfa.ca.gov/proptaxes/pdf/95_34.pdf</a> ) , 96/31 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/96_31.pdf">www.cdtfa.ca.gov/proptaxes/pdf/96_31.pdf</a> ) , 97/12 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/97_12.pdf">www.cdtfa.ca.gov/proptaxes/pdf/97_12.pdf</a> ) , 98/21 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/98_21.pdf">www.cdtfa.ca.gov/proptaxes/pdf/98_21.pdf</a> ) , 2000/065 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta00065.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta00065.pdf</a> ) , 2004/041 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta04041.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta04041.pdf</a> ) , 2004/065 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta04065.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta04065.pdf</a> ) , 2007/020 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta07020.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta07020.pdf</a> ) , 2010/002 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta10002.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta10002.pdf</a> ) , 2013/043 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta13043.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta13043.pdf</a> ) , 2014/061 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta14061.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta14061.pdf</a> ) , 2016/022 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta16022.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta16022.pdf</a> ) , 2016/034 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta16034.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta16034.pdf</a> )
Original Property Requirements	95/05 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/95_05.pdf">www.cdtfa.ca.gov/proptaxes/pdf/95_05.pdf</a> )
Prospective Relief	2006/056 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta06056.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta06056.pdf</a> )
Questions and Answers	2006/010 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta06010.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta06010.pdf</a> )
Reporting Procedures	91/80 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/91_80.pdf">www.cdtfa.ca.gov/proptaxes/pdf/91_80.pdf</a> )
Recissions	91/31 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta03025.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta03025.pdf</a> ) , 2000/068 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta00068.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta00068.pdf</a> )
Solar Energy Exclusion-Value Comparison Test	2015/007 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta15007.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta15007.pdf</a> )
Transfer of Pro-Rata Interest in Mobilehome Park	2003/025 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta03025.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta03025.pdf</a> )
Two-Year Requirement on Purchase of Land	2002/019 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta02019.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta02019.pdf</a> )
Value Comparison Test	2015/007 ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/lta15007.pdf">www.cdtfa.ca.gov/proptaxes/pdf/lta15007.pdf</a> )

## Assessors' Handbook (AH)

The Assessors' Handbook is a series of manuals developed by the staff of the Board of Equalization in an open process. The objective of the Assessors' Handbook is to give county assessors, their staff, and other interested parties an understanding of the principles of property assessment and real and personal property appraisal for property tax purposes. The Assessors' Handbook is intended to serve as a guide for the appraisal and assessment of real and personal property. Additionally, the Assessors' Handbook presents the Board staff's interpretation of rules, laws, and court decisions on property assessment. The following Assessors' Handbook sections include information on Propositions 60/90:

- [AH 401, Change in Ownership, \(09-10\)](http://www.cdtfa.ca.gov/proptaxes/pdf/ah401.pdf) ([www.cdtfa.ca.gov/proptaxes/pdf/ah401.pdf](http://www.cdtfa.ca.gov/proptaxes/pdf/ah401.pdf))
- [AH 410, Assessment of Newly Constructed Property, \(05-14\)](http://www.cdtfa.ca.gov/proptaxes/pdf/ah410.pdf) ([www.cdtfa.ca.gov/proptaxes/pdf/ah410.pdf](http://www.cdtfa.ca.gov/proptaxes/pdf/ah410.pdf))

## Annotated Legal Opinions

Annotated legal opinions are summaries of the conclusions reached in selected legal rulings of California State Board of Equalization counsel. The following legal opinions pertain to questions involving newly constructed property

### Annotated Legal Opinions

Title	Annotated Legal Opinion
Base Year Value Transfer – Principal Residence	200.0005 – 200.0299 ( <a href="http://www.cdtfa.ca.gov/lawguides/property/current/ptlg/annt/200-0000-all.html">www.cdtfa.ca.gov/lawguides/property/current/ptlg/annt/200-0000-all.html</a> )

Forms +

After the original property is sold and the replacement property is purchased and occupied as a principal residence, an application must be filed with the county assessor where the replacement property is located. The claim form, *BOE-60-AH, Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling*, must be obtained from your assessor's office which may offer a downloadable form from their website. You may find your assessor's contact information by visiting the [Listing of County Assessors \(www.cdtfa.ca.gov/proptaxes/countycontacts.htm\)](http://www.cdtfa.ca.gov/proptaxes/countycontacts.htm).

## Forms

Form	Title
BOE-60-AH ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/sample_boe60ah.pdf">www.cdtfa.ca.gov/proptaxes/pdf/sample_boe60ah.pdf</a> )	Person(s) at Least 55 Years of Age for Transfer of Base-Year Value to Replacement Dwelling (Claim of)
BOE-60-NR ( <a href="http://www.cdtfa.ca.gov/proptaxes/pdf/sample_boe60nr.pdf">www.cdtfa.ca.gov/proptaxes/pdf/sample_boe60nr.pdf</a> )	Notice of Rescission of Claim to Transfer Base Year Value to Replacement Dwelling

**This is for information only. Please contact your local county assessor's office for a copy of these forms.**

FAQs +



## Who is considered a claimant for Propositions 60/90?

- + 1. I am over 55, but my wife is not yet 55. Is she considered a claimant for benefits of Proposition 60? What about other co-owners? (#co-owners)
- + 2. My Registered Domestic Partner and I sold a home and purchased a replacement property in 2008. My Partner transferred the base year value under Proposition 60. Since we are registered domestic partners, was I also considered a claimant? If not, will this affect my ability to use the exclusion later? (#Partner)
- + 3. My home is held in a trust in which I am the sole present beneficiary. Can I qualify for Proposition 60 benefits if I sell my home and buy a replacement home that will also be held in trust? In other words, am I a qualified claimant if the transactions are made by me as trustee of the trust? (#trust)

## Is my transfer eligible for Propositions 60/90?

- + 4. Would I still qualify for Proposition 60 benefits if I was a few months shy of 55 when my property sold, but over 55 when I purchased my replacement property? (#qualify)
- + 5. Will the transfer of an original property or acquisition by gift or devise qualify under Propositions 60/90? (#acquisition)
- + 6. My spouse and I are divorcing. If we sell our original property, can each of us qualify for the base year value transfer if we both buy separate replacement dwellings? (#divorcing)

- ⊕ 7. A few years ago I inherited a residence from my mother. I filed for and received the parent-child exclusion. In a couple years after I turn age 55, can I sell this property and transfer my mother's base year value to another property that I purchase? (#inherited)
- ⊕ 8. Do I need to be receiving the homeowners' exemption on my original property when it is sold? (#original)
- ⊕ 9. I purchased three units in a six-unit building and I intend to use all three as my principal place of residence. Can I transfer the base year value to all three units? (#six-unit)
- ⊕ 10. If I make an improvement to my replacement home after I transferred the base year value to it, can I get additional tax relief for the new construction? (#improvement)
- ⊕ 11. I sold my original property last year and purchased a replacement property (Property 2). I am not sure I like where my replacement property is located. If I purchase another property (Property 3), can I transfer my base year value to Property 3 if it meets the timing and value requirements? (#requirements)
- ⊕ 12. I plan to relocate from Los Angeles County to San Francisco County. Do both counties have to have ordinances that accept intercounty transfers? (#relocate)

## Effective Dates/Eligible Time Periods

- ⊕ 13. If a replacement home is newly constructed, what is the date of completion? (#constructed)
- ⊕ 14. Is there any extension of the two-year period after I sell my home if construction on my new home is delayed due to unforeseen circumstances beyond my control? (#extension)
- ⊕ 15. I purchased a replacement dwelling in March 2015. My original property later sold in November 2016 and I filed a claim to transfer the base year value. Is the date of transfer the date I purchased the replacement dwelling? (#replacement)
- ⊕ 16. Can I still be granted the exclusion if I file after the three-year filing period? (#exclusion)

## Equal or Lesser Value Comparison

- ⊕ 17. When making the "equal or lesser value" comparison, is a simple comparison of the sales price of the original property and the purchase price of the replacement dwelling all that is needed? (#value)
- ⊕ 18. If the full cash value of the replacement dwelling does not satisfy the "equal or lesser value" test, can a claimant receive partial benefit? (#dwelling)
- ⊕ 19. I want to sell my principal residence valued at \$180,000 and purchase a one-third interest in a property valued at \$360,000. Since my interest in the new property is only valued at \$120,000, which is less than my sale price, can the base year value of my original property be transferred? (#principal)
- ⊕ 20. The assessor's office denied my base year value transfer claim because they indicated that my replacement property has a higher value than my original property. Can I appeal? (#denied)

## Other

- ⊕ 21. After receiving the notice that my application has been approved for a base year value transfer, will I receive a refund of the taxes I already paid? (#receiving)
- ⊕ 22. I have a client who transferred his base year value from one home to another. He doesn't like his new home because the traffic is noisy, but he can't afford the increased taxes if he has to move again. Is there a way he can rescind his Proposition 60/90 base year value transfer claim? (#client)

**Taxpayers' Rights Advocate** ([www.cdtfa.ca.gov/tra/](http://www.cdtfa.ca.gov/tra/))**TALK WITH BOE**

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 Report Problems with Website  
 ([www.cdtfa.ca.gov/app/webissues.aspx](http://www.cdtfa.ca.gov/app/webissues.aspx))

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([www.cdtfa.ca.gov/news/newsRSS.xml](http://www.cdtfa.ca.gov/news/newsRSS.xml))

**LEGAL RESOURCES**

Legal Department ([www.cdtfa.ca.gov/legal/legaldiv.htm](http://www.cdtfa.ca.gov/legal/legaldiv.htm))  
 Legislation ([www.cdtfa.ca.gov/legislative-research-and-stats/](http://www.cdtfa.ca.gov/legislative-research-and-stats/))  
 Current Litigation ([www.cdtfa.ca.gov/legal/litroster.html](http://www.cdtfa.ca.gov/legal/litroster.html))  
 Laws, Annotations, Rules and Regulations  
 ([www.cdtfa.ca.gov/info/annotations.html](http://www.cdtfa.ca.gov/info/annotations.html))  
 Business Taxes Law Guide  
 (<https://www.cdtfa.ca.gov/lawguides/#BTLG>)  
 Property Taxes Law Guide ([www.cdtfa.ca.gov/lawguides/#Property-Taxes-Legal-Resources](http://www.cdtfa.ca.gov/lawguides/#Property-Taxes-Legal-Resources))  
 Bankruptcy ([www.cdtfa.ca.gov/legal/legalbankruptcy.htm](http://www.cdtfa.ca.gov/legal/legalbankruptcy.htm))  
  
 Additional Legal Resources ([www.cdtfa.ca.gov/legal/lrr.htm](http://www.cdtfa.ca.gov/legal/lrr.htm))

**BOE RESOURCES**

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 Accessing Public Records  
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