



What is Proposition 90?

FAST FACT #50

Under Proposition 90, California property owners who are 55 years and older may be able to qualify to transfer the assessed value of their principal residence sold in county "A" to their new residence in county "B."

Qualifications for Proposition 90 are as follows:

- The purchaser or spouse must be 55 years of age, **AND**
- The replacement residence must be equal to or less than the value of the residence sold, **AND**
- The replacement residence must be located in the same county as the property being sold OR must be located in one of the counties which have voted to PASS Proposition 90 in order for the real property tax base to be transferred from the former residence to the replacement residence.

Before making plans to move, call the County Assessor's Office in the county you are moving to and request the most recent information concerning Proposition 90.

The following information is current as of September 2013 but may be subject to change at any time.

Counties—Passed

	Effective Date
1. Alameda	11/09/88
2. El Dorado	12/10/09
3. Los Angeles	11/09/88
4. Orange	11/09/88
5. Riverside	09/19/13
6. San Diego	11/09/88
7. San Mateo	11/09/88
8. Santa Clara	07/07/89
9. Ventura	05/04/92

Effective Date

Counties—No Action Taken

1. Alpine	11. Lassen	21. Siskiyou
2. Amador	12. Mariposa	22. Stanislaus
3. Calaveras	13. Merced	23. Sutter
4. Colusa	14. Mono	24. Tehama
5. Del Norte	15. Placer	25. Trinity
6. Glenn	16. Plumas	26. Tuolumne
7. Humboldt	17. San Benito	27. Yolo
8. Imperial	18. San Francisco	28. Yuba
9. Kings	19. San Joaquin	
10. Lake	20. Sierra	

Counties—Rejected

1. Butte	12. Nevada
2. Contra Costa	13. Sacramento
3. Fresno	14. San Bernardino
4. Inyo	15. San Luis Obispo
5. Kern	16. Santa Barbara
6. Madera	17. Santa Cruz
7. Marin	18. Shasta
8. Mendocino	19. Solano
9. Modoc	20. Sonoma
10. Monterey	21. Tulare
11. Napa	



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