



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 November, 2004 but may be subject to change at any time.

Counties—Passed

1. Alameda	11/09/88
2. Los Angeles	11/09/88
3. Orange	11/09/88
4. San Diego	11/09/88
5. San Mateo	11/09/88
6. Santa Clara	07/07/89
7. 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	13. Nevada
2. Contra Costa	14. Riverside
3. El Dorado	15. Sacramento
4. Fresno	16. San Bernardino
5. Inyo	17. San Luis Obispo
6. Kern	18. Santa Barbara
7. Madera	19. Santa Cruz
8. Marin	20. Shasta
9. Mendocino	21. Solano
10. Modoc	22. Sonoma
11. Monterey	23. Tulare
12. Napa	