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Proposition 90 Watch

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Ordinarily under Proposition 13, the value of a home for property tax purposes is re-assessed to market level whenever a change in ownership takes place. This usually results in higher property taxes for the homebuyer.

In November 1988, the state's voters approved Proposition 90, which is designed to induce greater turnover of homes owned by senior citizens. The measure provides anyone over the age of 55 with relief from Proposition 13 by allowing them to move from one county to another without undergoing a change in their basic property taxes.

Proposition 90 is a "local-option" law; each county has the option of participating. If a county has adopted a Proposition 90 ordinance, it accepts transfers of property tax base assessments from other California counties. If the county that the homeowner is moving from does not have a Proposition 90 ordinance, this does not affect the eligibility of the homeowner. Homeowners seeking to transfer their property tax base assessment must verify that the county to which they are moving has a Proposition 90 ordinance.

[Please note: Proposition 60 is a similar law passed by the state's voters two years prior to Proposition 90. It allows seniors to keep their property tax base assessment when they move within the same county. Proposition 60 does not require passage by a local municipality. It is state law.]

For additional information about both Proposition 60 and Proposition 90, please refer to the legal memorandum, [Property Tax Exemptions From Reassessment](#) (Section II).

Table I below lists the counties that have adopted a Proposition 90 ordinance. Table II lists the counties that have rejected Proposition 90.

TABLE I

Counties which have adopted a Proposition 90 ordinance:

Alameda	Orange	San Mateo
Los Angeles	San Diego	Santa Clara
		Ventura

TABLE II


Counties which have rejected implementing Proposition 90:

Butte	Merced	San Luis Obispo
Calaveras	Modoc*	Santa Barbara
Contra Costa*	Mono	Santa Cruz
El Dorado	Monterey*	Shasta
Fresno	Napa	Siskiyou
Inyo*	Nevada	Solano
Kern*	Placer	Sonoma
Lake	Riverside*	Stanislaus
Madera	Sacramento	Trinity
Marin*	San Benito	Tulare
Mendocino	San Bernardino	Yolo

*[Counties with an asterisk * previously had a Proposition 90 ordinance then repealed it. All other counties listed in Table II never had a Proposition 90 ordinance.]*

REALTORS® who live in counties that do not have a Proposition 90 ordinance should not hesitate to lobby their board of supervisors to adopt one, even if the board has rejected a previous proposal.

If you want to lobby your county board of supervisors to adopt a Proposition 90 ordinance, or extend an existing one, please contact C.A.R.'s public policy division at 213.739.8273 for more information.




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