

## IMPORTANT UPDATE ON CALIFORNIA PROP 90

As of Nov. 7, 2018, **El Dorado County** is no longer participating in the Prop 90 Ordinance.

The following ten counties in California still 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**

### What is the difference between Proposition 60 and Proposition 90?

Proposition 60 allows transfers of base year values within the same county (intra-county). Proposition 90 allows transfers from one county to another county in California (inter-county) and it is the discretion of each county to authorize such transfers.

Proposition 90 is designed to induce greater turnover of homes owned by senior citizens. The measure offers anyone over the age of 55 relief from Proposition 13 by allowing them to move from one county to another without undergoing a change in their basic property taxes. Under Proposition 13, the value of a home is re-assessed to the current market value upon a change in ownership.

For more information on Propositions 60 & 90, please go to [https://www.boe.ca.gov/proptaxes/prop60-90\\_55over.htm](https://www.boe.ca.gov/proptaxes/prop60-90_55over.htm) for details. This article is intended for general informational purposes only. Please consult your tax or legal advisor for specific legal advice.

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