



What Is Proposition 90?

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:

- (1) The purchaser or spouse must be 55 years of age, **AND**
- (2) The replacement residence must be equal to or less than the value of the residence sold, **AND**
- (3) 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 February, 2002 but may be subject to change at any time.

Counties—Passed	Effective Date	Counties—Rejected
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1. Alameda	11/09/88	1. Butte
2. Kern	02/02/89	2. Contra Costa
3. Los Angeles	11/09/88	3. El Dorado
4. Modoc	07/05/89	4. Fresno
5. Orange	11/09/88	5. Inyo
6. San Diego	11/09/88	6. Madera
7. San Mateo	11/09/88	7. Marin
8. Santa Clara	07/07/89	8. Mendocino
9. Ventura	05/04/92	9. Monterey

Counties—No Action Taken		
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1. Alpine	10. Lake	19. San Joaquin	10. Napa
2. Amador	11. Lassen	20. Sierra	11. Nevada
3. Calaveras	12. Mariposa	21. Siskiyou	12. Riverside
4. Colusa	13. Merced	22. Stanislaus	13. Sacramento
5. Del Norte	14. Mono	23. Sutter	14. San Bernardino
6. Glenn	15. Placer	24. Tehama	15. San Luis Obispo
7. Humboldt	16. Plumas	25. Trinity	16. Santa Barbara
8. Imperial	17. San Benito	26. Tuolumne	17. Santa Cruz
9. Kings	18. San Francisco	27. Yolo	18. Shasta
		28. Yuba	19. Solano
			20. Sonoma
			21. Tulare