



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

