



Claude Parrish
Orange County Assessor
Civic Center Plaza, Building 11
625 N. Ross Street, Room 142
P. O. Box 22000
Santa Ana, CA 92702-2000
(714) 834-2746
www.ocgov.com/assessor

CLAIM OF PERSON(S) AT LEAST 55 YEARS OF AGE FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT DWELLING

(INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)

A. REPLACEMENT DWELLING

ASSESSOR'S PARCEL NUMBER	RECORDER'S DOCUMENT NUMBER
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION \$
PROPERTY ADDRESS (street, city, county)	

Is the new construction described performed on a replacement dwelling which has already been granted the benefit under section 69.5 within the past two years? Yes No If **yes**, what was the date of your original claim? _____

B. ORIGINAL (FORMER) PROPERTY

ASSESSOR'S PARCEL NUMBER	
DATE OF SALE	SALE PRICE \$
PROPERTY ADDRESS (street, city, county)	

Was this property your principal place of residence? Yes No

Did this property transfer to your parent(s), child(ren) or grandchild(ren)? Yes No

Note: When applicable, if the property is located in a different county from that of the replacement property, **you must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of sale.** Also, was there any new construction to this property since the last tax bill(s) and before the date of sale? Yes No

If **yes**, please explain: _____

Was this property substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state? Yes No If **yes**, what was the date of the misfortune or calamity? _____

C. CLAIMANT INFORMATION (please print)

NAME OF CLAIMANT (provide copy of valid identification with date of birth)	SOCIAL SECURITY NUMBER	DATE OF BIRTH	AT LEAST AGE 55? <input type="checkbox"/> Yes <input type="checkbox"/> No
NAME OF SPOUSE (provide if the spouse is a record owner of the replacement dwelling)	SOCIAL SECURITY NUMBER	DATE OF BIRTH	AT LEAST AGE 55? <input type="checkbox"/> Yes <input type="checkbox"/> No

Have either you or your spouse previously been granted relief under section 69.5 because of disability? Yes No

CERTIFICATION

I/we certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I/we occupy the replacement dwelling described above as my/our principal place of residence; (2) as a claimant I/we were at least 55 years of age at the time of the sale of our original residence; and (3) the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.

SIGNATURE OF CLAIMANT	DATE
SIGNATURE OF SPOUSE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	EMAIL ADDRESS

If there are not enough spaces above for additional claimant(s) information, please use the above format on a separate sheet of paper and attach. If you have any questions about this form, please contact the Assessor's Office.

Note: Unless you become disabled at a later date, this may be a one-time only exclusion.
All information provided on this form is subject to verification.
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.
THIS CLAIM IS NOT SUBJECT TO PUBLIC INSPECTION



GENERAL INFORMATION

California law allows any person who is at least 55 years of age (at the time of sale of original/former property) who resides in a property eligible for the Homeowners' Exemption (place of residence) or currently receiving the Disabled Veterans' Exemption to transfer the base year value of the original property to a replacement dwelling of equal or lesser value within the same county. For purposes of this exclusion, *original property* and *replacement dwelling* mean a building, structure, or other shelter constituting a place of abode which is owned and occupied by a claimant as his or her principal place of residence, and land eligible for the Homeowners' Exemption. If an original property is a multi-unit dwelling, each unit shall be considered a separate original property.

In addition, to qualify for transfer of a base year value to a replacement dwelling all the following requirements must be met: (1) the replacement dwelling must be purchased or newly constructed within two years of the sale of the original property; (2) the original property must be subject to reappraisal at its current fair market value in accordance with sections 110.1 or 5803 of the Revenue and Taxation Code or must receive a transferred base year value as determined in accordance with sections 69, 69.3 or 69.5 of the Revenue and Taxation Code, because the property qualifies as a replacement residence; and (3) a claim for relief must be filed within 3 years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim. If you sold the original property to your parent, child, or grandchild and that person filed a claim for the parent-child or grandparent-grandchild change in ownership exclusion, then you may not transfer your base year value under section 69.5.

In general, *equal or lesser value* means that the fair market value of a replacement property on the date of purchase or completion of construction does not exceed **100 percent** of market value of original property as of its date of sale if a replacement dwelling is purchased **before** an original property is sold; **105 percent** of market value of original property as of its date of sale if a replacement dwelling is purchased within one year **after** the sale of the original property; **110 percent** of market value of the original property as of its date of sale if a replacement dwelling is purchased within the **second year after** the sale of the original property.

If the original property was substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state, the fair market value of the property immediately preceding the damage or destruction is used for purposes of the equal or lesser value test. A property is "substantially damaged or destroyed" if either land or improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the misfortune or calamity.

If you are filing a claim for **additional treatment** under section 69.5 as the result of new construction performed on a replacement dwelling which has already been granted the benefit, you must complete the reverse side of this form. You may be eligible if the new construction is completed within two years of the date of sale of the original property; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement dwelling at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original property as of its date of sale.

The disclosure of social security numbers by all claimants of a replacement dwelling is mandatory as required by Revenue and Taxation Code section 69.5. [See Title 42 United State Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] The numbers are used by the Assessor to verify the eligibility of persons claiming this exclusion and by the state to prevent multiple claims in different counties. This claim is not subject to public inspection.

If you feel you qualify for this exclusion, you must provide evidence that you are at least 55 years old and declare under penalty of perjury (see reverse) that you are at least 55, and complete the reverse side of this form. Generally, claimants will be granted property tax relief under section 69.5 of the Revenue and Taxation Code only once. However, the Legislature created an exception to this one-time-only clause. If a person becomes disabled **after** receiving the property tax relief for age, the person may transfer the base year value a second time because of the disability. A separate form for disability must be filed. Contact the Assessor.

If your claim is approved, the base year value will be transferred to the replacement dwelling as of the **latest** qualifying event — the sale of the original property, the purchase of the replacement dwelling, or the completion of construction of the replacement dwelling. This means that if you purchase or construct your replacement dwelling **first** and sell your original property **second**, you will be responsible for the increased taxes on your replacement dwelling until your original property is sold.

Please Note: Transfers between counties are allowed only if the county in which the replacement dwelling is located has passed an authorizing ordinance. The acquisition of the replacement dwelling must occur on or after the date specified in the county ordinance.

(Please complete applicable information on reverse side.)





TAX-SAVINGS

For Homeowners Age 55 Plus

Assessor - Claude Parrish Home

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- [What if I am the co-owner of a property with more than one residential unit?](#)
- [Does a person qualify for the Prop. 60/90 benefit when he/she sells an original property, then buys a replacement dwelling within two years, but no longer qualifies for a Homeowners' Exemption on the original property that sold nearly two years before?](#)
- [Can I receive Prop 60 benefits if my original property is outside Orange County but my replacement dwelling is inside Orange County?](#)
- [Can I receive Prop. 60 benefits if my original property is inside Orange County but my replacement dwelling is in another county in California?](#)
- [If the transfer of my base year value to the replacement dwelling results in a supplemental assessment that is a refund, do I still have to pay the existing annual roll tax bill on the replacement property or will that bill be adjusted to reflect the new, lower value?](#)

POPULAR

RESOURCES

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Changing Your Mailing Address	Job Opportunities
Auditor-Controller	Clerk-Recorder
Treasurer-Tax Collector	Review Property Tax Bills
Supplemental Tax Estimator	State Board of Equalization
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What is Proposition 60?

Prop. 60 was a constitutional amendment approved by the voters of California in 1986. It is codified in Section 69.5 of the Revenue & Taxation Code, and allows the transfer of an existing Proposition 13 base year value from a former residence to a replacement residence, if certain conditions are met. This benefit is open to homeowners who are at least 55-years old and are able to meet all qualifying conditions, (see below).

What is Proposition 90?

Proposition 90 has the same provisions and qualifications as Proposition 60. The difference is that it allows base year transfers from one county to another county in California. The only counties that have adopted an ordinance to allow values from other counties are:

- Alameda
- El Dorado
- Los Angeles
- Orange
- Riverside
- San Bernardino
- San Diego
- San Mateo

PARENT-CHILD PROPERTY TRANSFER

SAVINGS FOR SENIORS ON REPLACEMENT HOME

PROPERTY DAMAGED BY CALAMITY OR DISASTER

**SEVERELY DISABLED
HOMEOWNERS**Santa Clara
Ventura

This list can change at any time. Please contact the local assessor to see if the value of your original property can be transferred to a replacement in that county.

MY OC Login | Register »**How do I qualify for these property tax benefits?**

- a. **Proposition 60** - Both the original property (former residence) and its replacement must be located in the **same county**.
- b. **Proposition 90** - The original property is located in a **different county** from replacement, (see Proposition 90 information above).
- c. As of the date of transfer of the original property, the seller or a spouse living with the seller must be at least 55 years old.
- d. The original property must have been eligible for the Homeowners' Exemption or entitled to the Disabled Veterans' Exemption.
- e. The replacement dwelling must be of **equal or lesser value** than the original property.
- f. The replacement dwelling must have been purchased or newly constructed on or after 11/06/86.
- g. **Without exception**, the replacement dwelling must be purchased or newly constructed within two years (before or after) of the sale of the original property.
- h. The original property must be subject to reappraisal at its current fair market value as the result of its transfer, in accordance with Sections 110.1 or 5803 of the Revenue and Taxation Code.
- i. **Without exception**, a claim for relief must be filed within three years of the date a replacement dwelling is purchased or new construction of a replacement dwelling is completed to receive the full relief. A claim filed after the three year time period will receive a prospective relief only.

Is it true that only one claimant, out of several co-owners of a replacement dwelling, need be at least 55 as of the date of sale of an original property?

Yes, but the claimant must be an owner of record. Either the claimant or his/her spouse must also have been an occupant of the original property and at least 55 years old on the date of sale.

Can a taxpayer apply for and receive the benefit of Prop. 60/90 more than once?

No, this is a one-time benefit. You are not eligible if you have been previously granted this benefit.

What is meant by "equal or lesser value" than the original dwelling?

In general, "equal or lesser value" means:

100 percent of the market value of an original property if a replacement dwelling is purchased before the original property is sold.

105 percent of the market value of an original property if a replacement dwelling is purchased within one year after the sale of the original property.

110 percent of the market value of an original property if a replacement dwelling is purchased within the **second year after** the sale of the original property.

Is the "equal or lesser value" test a simple comparison of the sales price of the original property and the purchase price or cost of new construction of the replacement dwelling?

No. The comparison must be made using the full market value of the original property and the full market value of the replacement dwelling as of its date of purchase or completion of new construction. This is important because sales prices are not always the same as market value. The Assessor must determine the market value for each property, which may differ from sales price.

If the current full cash value of my replacement dwelling slightly exceeds the full market value of my original property, can I still receive a partial benefit?

No. Unless the replacement dwelling satisfies the "equal or lesser value" test, no benefit is available.

May I give my original property to my child and still receive the Prop. 60/90 benefit when I purchase a replacement property?

No. The law provides that an original property must be sold for consideration and subject to reappraisal at full market value at the time of sale. Original property transferred to a child or disposed of by gift or devise does not qualify.

Is the Assessor prevented from issuing supplemental assessments when the factored base-year value is transferred from an original property to a replacement dwelling under Prop. 60?

No. When the replacement dwelling is purchased or newly constructed, the Assessor is required by law to issue supplemental assessments (positive or negative) for all transactions that result in a base year value change, including those that qualify under Prop. 60. (Revenue and Taxation Code Section 75).

Can I qualify for the benefits of Prop. 60/90 when I sell my original property (owned by me alone) and purchase a replacement dwelling with several co-owners? What if I own only a 10 percent interest in the replacement dwelling?

Yes. The base year value of your original property can be transferred to your replacement dwelling, as long as you are otherwise qualified. You may receive the benefits of Prop. 60 regardless of how many co-owners of record there are on the replacement dwelling. In this situation, the total market value of the original property is compared to the total market value of the replacement property regardless of the fact that the qualified principal claimant may only own 10 percent of both original and replacement dwelling properties.

You and your spouse, as the claimants, will use your "one time only" benefit. An owner of record of the replacement property who is not the claimant's spouse is **not** considered a claimant, and a claim filed for the property will not constitute use of the one-time-only exclusion by the co-owner even though that person may benefit from the property tax relief.

Can two otherwise qualified taxpayers who have recently sold their separately owned original properties combine their claim for Prop. 60/90 benefit when they buy a single replacement dwelling together?

No, they can only receive the benefit if one or the other, not both together, qualifies by comparing his or her original property to the jointly purchased replacement dwelling. The implementing legislation specifically disallows combining a claim, whether or not the co-owners of the replacement dwelling are married.

May I, as a former co-owner of an original property, receive partial benefit on my replacement dwelling, along with other co-owners who purchase separate replacement dwellings?

No. The law provides that only one co-owner of an original property that is, or was, qualified for the Homeowners' Exemption may receive the benefit in a situation like this where all co-owners purchase separate replacement dwellings. The co-owners must determine, between themselves, which one should receive the benefit. Only in the case of a multiple-residential original property, where several co-owners qualify for separate Homeowners' Exemptions, may portions of the factored base year value of that property be transferred to several qualified replacement dwellings.

What if I am the co-owner of a property with more than one residential unit?

A portion of the original property may qualify for the Homeowners' Exemption for you. The base year value of that portion can be transferred to your replacement dwelling. The other portion(s) of the original property may qualify for a separate Homeowners' Exemption(s). The base year value(s) of that other portion(s) can be transferred to another replacement dwelling(s).

Does a person qualify for the Prop. 60/90 benefit when he/she sells an original property, then buys a replacement dwelling within two years, but no longer qualifies for a Homeowners' Exemption on the original property that sold nearly two years before?

Yes. The statute requires that the original property be eligible for the Homeowners' Exemption at the time of sale. It is eligible if the claimant owns and occupies the property as his or her principal residence at the time of sale.

Can I receive Prop 60. benefits if my original property is outside Orange County but my replacement dwelling is inside Orange County?

No. Both properties must be within Orange County.

Can I receive Prop. 60 benefits if my original property is inside Orange County but my replacement dwelling is in another county in California?

You may qualify under Prop. 90. Call the county Assessor's Office where the replacement dwelling is located and ask if that county allows transfers of base year values between counties.

If the transfer of my base year value to the replacement dwelling results in a supplemental assessment that is a refund, do I still have to pay the existing annual roll tax bill on the replacement property or will that bill be adjusted to reflect the new, lower value?

Unfortunately, you **must** pay the existing annual roll tax bill on your replacement property. That bill **cannot** be adjusted or canceled to reflect the Prop. 60 benefit. Additionally, you must pay that bill **before** any refund resulting from the Prop. 60 benefit will be sent to you.

However, after the existing bill has been paid, you will later receive a refund that will reflect the Prop. 60 benefit. In other words, when the entire process is complete, you will not have overpaid any taxes. (Revenue & Taxation Code Section 75.43.c).

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Social Media and Applications

Making Orange County a safe, healthy, and fulfilling place to live, work, and play, today and for generations to come, by providing outstanding, cost-effective regional public services.

What is Proposition 60?

Prop. 60 was a constitutional amendment approved by the voters of California in 1986. It is codified in Section 69.5 of the **Revenue & Taxation Code**, and allows the transfer of an existing Proposition 13 base year value from a former residence to a replacement residence, if certain conditions are met. This benefit is open to homeowners who are at least 55-years old and are able to meet all qualifying conditions, (see below).

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Can I qualify for the benefits of Prop. 60/90 when I sell my original property (owned by me alone) and purchase a replacement dwelling with several co-owners? What if I own only a 10 percent interest in the replacement dwelling?

Yes. The base year value of your original property can be transferred to your replacement dwelling, as long as you are otherwise qualified. You may receive the benefits of Prop. 60 regardless of how many co-owners of record there are on the replacement dwelling. In this situation, the total market value of the original property is compared to the total market value of the replacement property regardless of the fact that the qualified principal claimant may only own 10 percent of both original and replacement dwelling properties.

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If the transfer of my base year value to the replacement dwelling results in a supplemental assessment that is a refund, do I still have to pay the existing annual roll tax bill on the replacement property or will that bill be adjusted to reflect the new, lower value?

Unfortunately, you **must** pay the existing annual roll tax bill on your replacement property. That bill **cannot be adjusted or canceled** to reflect the Prop. 60 benefit. Additionally, you must pay that bill **before** any refund resulting from the Prop. 60 benefit will be sent to you.

However, after the existing bill has been paid, you will later receive a refund that will reflect the Prop. 60 benefit. In other words, when the entire process is complete, you will not have overpaid any taxes, (Revenue & Taxation Code Section 75.43.c).