



## Proposition 60 – Senior and Disabled Transfer

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- 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 (or are disabled as specified in the law), and who meet the requirements outlined below.
- ***How do I Qualify for this property tax benefit?***
- The following conditions must be met for tax relief to be granted under Prop 60:
  - Both the original property (former residence) and its replacement must be located in the same county.
  - 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.
  - The original property must have been eligible for the Homeowners' Exemption or entitled to the Disabled Veterans' Exemption.
  - The replacement dwelling must be of equal or lesser value than the original property.
  - The replacement dwelling must have been purchased or newly constructed on or after 11/6/86.
  - Without exception, the replacement dwelling must be purchased or newly constructed within two years (before or after) of the sale of the original property.
  - The original property must be subject to reappraisal at its current fair market value as the result of its transfer, in accordance with the Revenue and Taxation Code.
  - 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.