



Guide to Proposition 19

for the Santa Clara County Property Owner. Changes to a property owner's ability to transfer their Proposition 13 assessed value.

Proposition 19

All property in California is protected by Proposition 13 which prohibits the reassessment of property, except when there has either been a change in ownership or new construction. However, some of these transactions may qualify for a full or partial exclusion from reassessment, often as the result of a life event such as marriage, divorce, reaching an age of eligibility, disability, disaster, or death. Intergenerational transfers may also qualify.

Proposition 19 (Prop. 19). Prop. 19 made sweeping changes to a property owner's ability to qualify for exclusion from reassessment when transferring their Prop. 13 protected assessed base year value.

Prop. 19, enacted in two parts:

- Expanded a qualifying homeowner's ability to transfer the assessed base year value to another property throughout California (effective April 1, 2021).
- Narrowed the property tax benefits provided to intergenerational transfers of commercial and residential properties (effective February 16, 2021).
- Changed the transfer provisions for victims of disasters and severely handicapped individuals (effective February 16, 2021).

Exclusions

Qualifying transfers of real property which are full or partially excluded from reassessment if a timely claim is filed with the Assessor's Office.

Proposition 19 (Prop. 19) Exclusions Parent-Child/Grandparent/ Grandchild (Intergenerational)

Proposition 19 (prop. 19) for intergenerational transfers:

- Limits the Assessed Value that can be transferred to two kinds of property: Property used continuously by the child or grandchild as a principal residence, or property held as a family farm.
- Adds a value limit of current taxable value plus \$1 million (adjusted for inflation).

Base Year Value Transfer

Prop. 19 for property owners over 55, or who are severely disabled:

- Allows transfer of the principal residence base year value to another principal residence anywhere in the state.
- Allows transfer of the principal residence base year value up to three times in their lifetime.

Disaster Relief

Prop. 19 for disaster relief anywhere in California.

- Permits transfer because of a wildfire or declared natural disaster.
- Purchase or newly construct principal residence within two years of sale.

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For more information
about Prop. 19 go to
<https://www.sccassessor.org/tax-savings/transferring-your-assessed-value/prop19>
or scan the QR code
to the right.



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Frequently Asked Questions

Parent-Child and Grandparent-Grandchild Intergenerational Transfers

Q: Prop. 19 requires that the transferred property continue as the principal residence of the transferee. Must the property continue as the principal residence of all the transferees?

A: No. Only one transferee needs to maintain the family home as their principal residence.

Q: To qualify for the Prop. 19 exclusion the transferee must establish the transferred property as their principal residence. What is the deadline to apply and what is required to validate the property is their principal residence?

A: The transferee must apply for the homeowners' or disabled veterans' exemption within one year of the purchase or transfer of the property. The date of death of the transferor is considered the date of transfer.

Q: Does the intergenerational exclusion apply to the transfer of a rental home?

A: No. Proposition 19 limits the intergenerational transfer exclusion to a transfer of (1) a property that is the principal residence of the transferor and becomes the principal residence of the transferee, or (2) a family farm. Thus, an intergenerational transfer of a rental home would not qualify for the exclusion.

Q: The Prop. 19 intergenerational exclusion is applicable to family farms. Must a family farm also be the principal residence of the transferee?

A: No. The family farm does not need to be the principal residence of the transferee to qualify for the intergenerational exclusion.

Base Year Transfers

Q: I recently sold my home and am currently in escrow to purchase a replacement home. How do I transfer the base year value to my new home? Can this be done via escrow?

A: In order to receive the Prop. 19 base year value transfer, a claim form must be filed after both transactions have been completed and you are living in the replacement home. Both transactions must have occurred within the two-year deadline. This is not done through escrow.

Q: Where do I get a claim form to transfer my base year value?

A: Prop. 19 base year value transfer claim forms (and other claim forms) are available for download or can be filled out online at the Assessor's website.

[Click here](#) or scan the QR Code.



Q: If I have already used my one-time base year value transfer under the provisions of Proposition 60/90, can I still transfer that base year value three more times under Prop. 19?

A: Yes. Under Prop. 19, three transfers are allowed for property owners who are over age 55 or physically and permanently disabled, regardless of whether they previously transferred a base year value under Propositions 60/90 and Proposition 110.

Q: To qualify for the base year value transfer, does the homeowner have to be (1) age 55 or over AND (2) disabled AND (3) a victim of a disaster?

A: No. Under Prop. 19, a homeowner may qualify for the base year value transfer under any one of the three categories listed; the homeowner does not need to meet all three categories in order to qualify. However, the homeowner must meet at least one of the qualifications on the date that the original property is sold.

Need to contact us?

General Questions/Public Service

Phone (408) 299-5500 • Fax (408) 298-9446

www.sccassessor.org

Property Transfer

Phone (408) 299-5540 • Fax (408) 298-9446

propertytransfer@asr.sccgov.org

Real Property Division

Phone (408) 299-5300 • rp@asr.sccgov.org

Homeowners'/Other Exemptions

Phone (408) 299-6460 • Fax (408) 271-8812

exemptions@asr.sccgov.org

Need translation?

The Assessor's Office has employees who speak Vietnamese, Spanish and Chinese. Call us at (408) 299-5500.

Cần giúp thông dịch? Văn phòng Giám Định Nhà Đất có nhân viên nói được tiếng Việt. Vui lòng gọi cho chúng tôi ở số (408) 299-5500.

¿No habla inglés? En la oficina del Tasador hay empleados que hablan español. Llámenos al (408) 299-5500.

需要翻譯? 估值官辦公室裡有說中文的工作人員。請致電 (408) 299-5500.