

About Proposition 19: For Seniors & Disaster Victims - Effective April 1, 2021

In November 2020, California voters passed Proposition 19, which makes changes to property tax benefits for families, seniors, severely disabled persons, and victims of natural disaster in our state. In response, San Francisco's Assessor has developed a new webpage SFAssessor.org/Prop19 to help consolidate resources, including video tutorials, frequently asked questions, forms and reference links, to help you understand and prepare for the upcoming changes.

What is Prop 19?

[Proposition 19](#), the Home Protection for Seniors, Severely Disabled, Families and Victims of Wildfire or Natural Disasters Act, is constitutional amendment that limits people who inherit family properties from keeping the low property tax base unless they use the home as their primary residence, but it also allows homeowners who are over 55 years of age, disabled, or victims of a wildfire or natural disaster to transfer their assessed value of their primary home to a newly purchased or newly constructed replacement primary residence up to three times.

The new law will make important changes to two existing statewide property tax saving programs:

1. Replace Proposition 58(1986) and Proposition 193(1996) by limiting parent-and-child transfer and grandparent-to-grandchild transfer exclusions - Effective 2/16/2021
2. Replace Proposition 60(1986) and Proposition 90 (1988) programs for home transfer by seniors and severely disabled persons - Effective 4/1/2021

Changes to Senior and Disaster Victim Replacement Home Transfers

Current laws allow seniors over 55 years old and severely disabled persons to transfer the taxable value of their existing home to their new replacement home, so long as the market value of the new home is equal to or less than the existing home's value. The program was also limited to once in a lifetime, with additional restrictions where the replacement home is located (usually within the same county or within some counties that allow for reciprocity). Starting from April 1, 2021, Proposition 19 will make these programs more flexible in three main ways:

- Location of Replacement Home: Expand from the same county and county with intercounty ordinance (10 counties passed Proposition 90) to all counties in California, which means you can move to any county in California and still qualify for this tax benefit.
- Value Limit: Expand from "equal or less value" (market value of replacement home must be equal or less than market value of old home) to any value, as long as the amount above 100% is added to transferred value. In other words, you can purchase your replacement home at any amount but the difference in market value of replacement and original homes will be added to transferred assessed value (old value)
- Number of Eligible Transfers: Expand from once in a lifetime to three times.

For more information on the current programs and updates on questions to be clarified, please visit <https://www.boe.ca.gov/prop19/>.

Disclaimer: The information provided above is intended to provide general and summary information about Proposition 19. It is not intended to be a legal interpretation or official

guidance, or relied upon for any purpose, but is instead a presentation of summary information. Proposition 19 is a constitutional amendment, so additional legislation, regulations, and statewide guidance are expected to clarify its implementation. If there is a conflict between the information provided and the proposition or any legal authorities implementing or interpreting the proposition, the text of the proposition and the other implementing or interpretive authorities will prevail. Please continue to visit our website (www.SFAssessor.org/Prop19) or the website of the State Board of Equalization(www.boe.ca.gov/prop19) for more information. We encourage you to consult an attorney for advice on your specific situation.