

CALIFORNIA PROP 110

WHAT IT IS & HOW IT WORKS



Proposition 110 is a constitutional initiative passed by California voters that provides property tax relief for severely and permanently disabled claimants when they sell an existing home and buy or build another.

Implemented by section 69.5 of the Revenue and Taxation Code allows the transfer of the base-year value of an existing home to a newly purchased or constructed home. Transfers are allowed within the same county (intracounty) and in select counties, transfers are allowed from one county to another county (intercounty).

Counties Accepting Intercounty Transfers

Alameda	Orange	San Diego	Tuolumne
El Dorado*	Riverside	San Mateo	Ventura
Los Angeles	San Bernardino	Santa Clara	

* On August 30, 2016, the El Dorado County Board of Supervisors approved an extension of their ordinance, which will now sunset on October 1, 2021.

In addition, the initiative provides relief for modifications that make a home more accessible for a severely disabled person (section 74.3).

If you or your spouse that lives with you is severely and permanently disabled, you can buy a home of equal or lesser value than your existing home and transfer the factored base year value of your existing home to your new property. Also, you can modify your current home as long as the modifications directly satisfy disability requirements without the modifications being assessed as new construction.

Once you have filed and received this tax relief, neither you nor your spouse who resides with you will qualify to receive this benefit again.

To find out more, call the Assessment Services Unit at 1-916-274-3350 or go to: www.boe.ca.gov/proptaxes/faqs/propositions110.htm#9



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