Can two otherwise qualified property owners who have recently sold their separately owned original properties combine their claim when they buy a single replacement home 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 home. The implementing legislation specifically disallows combining a claim in this manner, regardless of whether the co-owners of the replacement home are married or not.

If an addition is made to a replacement home (such as a new room, detached garage, or pool) after the base year has been transferred, can that addition be excluded from re-assessment? Yes. The law provides that if new construction is performed upon the replacement home after the base year value has been transferred, the newly constructed portion is excluded from assessment if three specific conditions are met:

- The new construction is completed within two years of the date of sale of the original property;
- The owner notifies the assessor of the new construction in writing no later than 30 days after its completion; and
- The market value of the new construction plus the market value of the replacement home is not greater than the market value of the original property.

What if my original property contains more than just my principal residence and the land necessary for that residence? You will receive the Proposition 19 benefits only for the portion of the original property that is your principal residence and the land that is necessary for that residence. The market value of the rest of the original property is not included in the comparison of the original property with the replacement home.

Do I still have to pay the existing current tax bill on the replacement property or will that bill be adjusted to reflect the new value? Yes. You must pay the current year tax bill on your replacement property. That bill cannot be adjusted or canceled to reflect the Proposition 19 benefit. Any correction resulting from the original value transfer will be made on the supplemental assessment.

How can I apply for this program? In order to apply, you must complete and submit the necessary application. You may request the necessary application by writing to Ernest J. Dronenburg, Jr., Assessor/Recorder/County Clerk, 1600 Pacific Highway, Suite 103, San Diego, CA 92101, by calling (619) 531-5481 or email Prop19@sdcounty.ca.gov. You may also download the form from our website at www.sdarcc.com.

Are there any tax exclusions available for the disabled? Yes. California law, Proposition 19 allows any person who is severely and permanently disabled to buy a residence of any value and transfer their current taxable value to their new property. Any amount over 100% of the original property’s market value, will be added to the transferred taxable value. This provides property tax relief for the disabled by preventing a tax increase if they sell their existing home and buy another. An application must be filed with the Assessor’s Office. For more information, call (619) 531-5481 or email Prop19@sdcounty.ca.gov.

Can two otherwise qualified property owners who have recently sold their separately owned original properties combine their claim when they buy a single replacement home 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 home. The implementing legislation specifically disallows combining a claim in this manner, regardless of whether the co-owners of the replacement home are married or not.

If an addition is made to a replacement home (such as a new room, detached garage, or pool) after the base year has been transferred, can that addition be excluded from re-assessment?

Yes. The law provides that if new construction is performed upon the replacement home after the base year value has been transferred, the newly constructed portion is excluded from assessment if three specific conditions are met:

- The new construction is completed within two years of the date of sale of the original property;
- The owner notifies the assessor of the new construction in writing no later than 30 days after its completion; and
- The market value of the new construction plus the market value of the replacement home is not greater than the market value of the original property.

What if my original property contains more than just my principal residence and the land necessary for that residence?

You will receive the Proposition 19 benefits only for the portion of the original property that is your principal residence and the land that is necessary for that residence. The market value of the rest of the original property is not included in the comparison of the original property with the replacement home.

Do I still have to pay the existing current tax bill on the replacement property or will that bill be adjusted to reflect the new value?

Yes. You must pay the current year tax bill on your replacement property. That bill cannot be adjusted or canceled to reflect the Proposition 19 benefit. Any correction resulting from the original value transfer will be made on the supplemental assessment.

How can I apply for this program?

In order to apply, you must complete and submit the necessary application. You may request the necessary application by writing to Ernest J. Dronenburg, Jr., Assessor/Recorder/County Clerk, 1600 Pacific Highway, Suite 103, San Diego, CA 92101, by calling (619) 531-5481 or email Prop19@sdcounty.ca.gov. You may also download the form from our website at www.sdarcc.com.

Are there any tax exclusions available for the disabled?

Yes. California law, Proposition 19 allows any person who is severely and permanently disabled to buy a residence of any value and transfer their current taxable value to their new property. Any amount over 100% of the original property’s market value, will be added to the transferred taxable value. This provides property tax relief for the disabled by preventing a tax increase if they sell their existing home and buy another. An application must be filed with the Assessor’s Office. For more information, call (619) 531-5481 or email Prop19@sdcounty.ca.gov.
What does Proposition 19 Reappraisal Exclusion for Seniors provide?

This is a property tax savings program for those aged 55 or older who are selling their home and buying another home. Under Proposition 13, a home is normally appraised at its full market value at the time it is purchased. This program allows the taxable value on the original home to be transferred to the replacement home thereby preventing an increase in property tax.

Is there an age requirement to qualify?

Yes. The property owner must be 55 years of age or older at the time the original property is sold in order to qualify. For married couples, only one spouse must be 55 years of age or older in order to qualify.

Must the property be owner-occupied?

Yes. Both the original and replacement property must be eligible for a homeowner’s exemption. This means that the property must be the owner’s principal place of residence.

May I take advantage of this program more than once?

Yes. An individual may qualify three times.

If I buy a replacement home with a much higher value than my present home, can I qualify for a partial exclusion?

Yes. The replacement home can be any value and any amount over 100% of the original home’s market value will be added to the transferred taxable value.

Is there a time limit for this program?

Yes. You must sell your original home and buy your new property within a two-year period in order to qualify. Effective January 1, 2007, applications can be filed anytime after the date a replacement home is purchased or new construction of a replacement home is completed. However, if the application is filed after three years, the exclusion will only be applied prospective from the date the application is filed.

Are there property value limits on this program?

No. The replacement home can be any value and any amount over 100% of the original home’s market value will be added to the transferred taxable value. The sale price of the original and purchase price of the replacement must represent fair market value for this program.

For example, if the original home is sold for $500,000 and the replacement home is purchased for $750,000, $250,000 will be added to the taxable value of the original home that will be transferred to the replacement home.

If I decide to build my replacement property, does this qualify for this program?

Yes. New construction does qualify for this program, although there are specific requirements that must be followed. The market value of the new construction can be of any value and any amount over 100% of the original home’s market value will be added to the transferred taxable value. If you are interested in pursuing this option you may contact the Assessor’s Office at (619) 531-5481 to go over the requirements.

How will the Assessor’s Office determine the market value of my replacement home if I build it myself?

The Assessor’s Office will determine the value of the newly constructed residence by looking at comparable sales of similar property. The value can often be substantially higher than the actual cost of construction especially if the work is completed by the homeowner and not by an outside general contractor.

Is this program available in other California counties?

Yes. All 58 counties in California participate in this program. You can transfer your taxable value between any counties in California.

Under Prop 19, do I need to sell my original home and purchase my replacement home on or after April 1, 2021 to qualify for this program?

Proposition 19 does not require that both the original home be sold and the replacement home be purchased or newly constructed on or after April 1, 2021. Therefore, in most cases, if either the original home is sold or the replacement home is purchased or newly constructed on or after April 1, 2021 within two years of the original home sale, the taxable value of the original home can be transferred to the replacement home.

May I give my original property to my child and still receive the Proposition 19 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 inheritance does not qualify.