

**California Proposition 19, Property Tax Transfers, Exemptions, and Revenue for Wildfire Agencies and Counties Amendment (2021)**

Homeowners who were eligible for tax assessment transfers are persons over 55 years old, persons with severe disabilities, and victims of natural disasters and hazardous waste contamination. To assist taxpayers, below are charts with the law effects of Proposition 19:

**BASE YEAR VALUE TRANSFER – INTRACOUNTY DISASTER RELIEF**

**TYPE OF PROPERTY:**

- Principal residence

**TIMING:**

- Purchase or newly construct residence within 2 years of sale

**LOCATION OF REPLACEMENT HOME:**

- Anywhere in California

**VALUE LIMIT:**

- Any value
- Amount above 100% is added to transferred value

**HOW MANY TRANSFERS?:**

- Wildfire, as defined, or natural disaster as declared by the Governor

**IMPLEMENTING STATUTE**

- To be determined

**IMPORTANT DATES:**

- **EFFECTIVE APRIL 1, 2021**

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