

Proposition 19

A practical overview of transferring a primary residence tax base.

Proposition 19 in plain language

Eligible California homeowners may transfer the taxable value of a primary residence to a replacement primary residence anywhere in California. The replacement home may be purchased or newly constructed within two years before or after the sale.

WHO MAY QUALIFY	Homeowners age 55 or older, people with qualifying severe disabilities, and victims of qualifying wildfires or natural disasters.
WHERE IT APPLIES	The original and replacement properties must generally be primary residences, and the replacement residence must be in California.
HOW OFTEN	Qualifying homeowners may generally use the transfer up to three times. Disaster-related transfers may follow different rules.
TIMING	The replacement home must generally be purchased or newly constructed within two years before or after the original home’s sale.

Price and transferred value

A replacement home of equal or lesser value generally receives the transferred taxable value. When the replacement home is worth more, the amount above the applicable limit is added to the transferred taxable value. Timing affects the equal-or-lesser-value test, so confirm the current formula with the county assessor.

A step-by-step roadmap

1 Confirm qualification	Review age, disability, or disaster criteria and primary-residence requirements.
2 Estimate both values	Prepare a realistic sale-price range and replacement-home budget.
3 Choose the order	Compare selling first, buying first, or coordinating both closings.
4 Consult advisors	Discuss property tax, capital gains, estate planning, and financing separately.
5 Keep closing records	Retain final settlement statements and parcel information for both homes.
6 Establish residency	Occupy the replacement property as the primary residence and claim the homeowners' exemption.
7 File the claim	Submit the current claim form to the assessor in the replacement property's county within the required deadline.

Documents and details to gather

- Photo identification and date-of-birth documentation
- Final closing statement for the original property
- Final closing statement for the replacement property
- Closing dates and parcel numbers for both properties
- Homeowners’ exemption information
- Current county claim form and supporting documentation

Common mistakes to avoid

- Missing the two-year purchase or construction window.
- Waiting too long to file the transfer claim.
- Assuming a rental or vacation property qualifies.
- Confusing property-tax relief with capital-gains treatment.
- Relying on an estimate without confirming the county’s final calculation.
- Assuming the rules apply to a move outside California.

Important note

Property-tax rules, forms, deadlines, and interpretations can change. This general educational guide is not tax, legal, or financial advice. Before selling or buying, confirm current requirements with the county assessor and consult qualified tax and legal professionals.