



---

## Assessor Kleinhans Reminds Owners of the Impact of Proposition 19

In November 2020, California voters passed [Proposition 19](#), which made changes to property tax benefits for families, seniors, severely disabled persons, and victims of natural disasters. These changes were effective February and April of 2021. For those who qualify, Proposition 19 allows homeowners to transfer their existing Proposition 13 value to keep their property taxes lower on replacement residences. Assessor Rolf Kleinhans wishes to provide answers to some of the most frequently asked questions in the following text.

### **What is the difference between Proposition 13 and Proposition 8, and how does that affect my Proposition 19 claim form?**

Generally speaking, your Proposition 13 value is the market value of your home as of the date of acquisition, along with any reassessable new construction, factored annually at no more than 2%. Proposition 8, on the other hand, is a temporary reduction in value due to a market decline, which is a value below your Proposition 13 value. Part of the Proposition 19 certification process is the review of the eligible Proposition 13 factored base year value. Occasionally, the value that was on the most recent bill is representative of a Proposition 8 value rather than a Proposition 13 value, which will result in a difference in assessed value and ultimately property taxes. You may contact your previous county to confirm if the value on your last annual bill was representative of a Proposition 8 or Proposition 13 value if you are unsure.

### **I am a senior, disabled, or lost my home in a wildfire who sold my primary residence in a different county and purchased a primary residence in Nevada County – what does the Nevada County Assessor's Office need for me to keep my old, lower tax base?**

Seniors aged 55 and up, those severely disabled or those who lost their homes in a wildfire/ natural disaster are allowed to transfer taxable value of their principal residence to a replacement principal residence up to three times anywhere in the state. The Nevada County Assessor's Office will need a completed Proposition 19 claim form (an incomplete application may result in your claim not being processed, which could result in a delay or denial of your application), which includes:

- A copy of your ID
- Copy of a recent tax bill from the primary residence you sold (a copy can typically be obtained on the Tax Collector's website from the county you moved from)

### **What happens if I purchase higher than I sold?**

If the fair market value of the primary residence you are purchasing is higher than the fair market value of the primary residence you are selling, then the difference in market value will be added to your existing Proposition 13 base being brought over from your previous property.

### **I inherited my parent's property - how do I keep my parent's old, lower tax base?**

Parents and grandparents (with limited conditions) can transfer their property along with its Proposition 13 base year value to their children or grandchildren if all the following conditions are met:

1. The property must be the principal residence of the parent(s) or grandparent(s)
2. The property must become the principal residence of the child or grandchild within one year, and all applicants must have a valid [Homeowners' Exemption](#) (HOX) filed within 1 year of the transfer in order to qualify for this exclusion.
3. Only the principal residence of a parent(s) or grandparent(s) qualifies for a base year value transfer. Other property, residential or commercial no longer qualify for this benefit.



---

**Who has access to my completed Proposition 19 claim form?**

This claim form is confidential to only the Nevada County Assessor's Office and is not subject to public inspection.

**Do I still need to pay any outstanding bills?**

YES! All bills, including any outstanding annual or supplemental bills, are to be paid by their indicated due dates to avoid any penalties. Once your Proposition 19 claim is processed, a "notice of supplemental assessment" is mailed and, typically, 60-90 days from the date on the mailing, a supplemental bill or refund (depending on the previous owner's assessed value) will be issued.

**Why did I receive a bill and not a refund?**

Proposition 19 benefits homeowners by allowing them to bring their lower tax base of their previous primary residence to their new primary residence. If the market value of their new residence is higher than the tax base they are bringing over, the result can be significant savings for the new homeowner. However, in some instances, a bill can be generated. For example, if the assessed value of the previous owner is less than the Proposition 13 value being brought over, this would result in a supplemental bill. Conversely, if the assessed value of the previous owner is more than the Proposition 13 value being brought over, this would result in a supplemental refund. The previous owner's assessed value can be found on the Tax Collector's website at <https://www.nevadacountyca.gov/Treasurer-Tax-Collector>.

**How long does it take to have my claim form processed?**

Time parameters vary depending on how quickly the claim form is completed by the claimant and how quickly the certification from the original county is received. Typically, the goal of the Assessor's Office is to complete the claim within six to nine months of the event date.

**What if Proposition 19 does not benefit me?**

Part of our Proposition 19 review process is to ensure that enrolling the base value being brought over is of the highest benefit to the homeowner. This is determined by enrolling the lesser between either the fair market value of the home being purchased, or the base year value being brought over. If the original base being brought over is higher than the fair market value of the home purchased, the Assessor's Office won't process the claim and will instead send a letter indicating that Proposition 19 will not be beneficial.

**Where can I find out more information about Proposition 19?**

For the most up to date information about Proposition 19, please visit the California State Board of Equalization's website at <https://www.boe.ca.gov/prop19/>.

**If I have additional questions, how may I contact the Nevada County Assessor's Office?**

Our office is available by phone at (530) 265-1232, by email at [assessor@nevadacountyca.gov](mailto:assessor@nevadacountyca.gov), or by visiting our office at 950 Maidu Avenue in Nevada City.

*Note: The information presented 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. If there is a conflict between the information presented and the text of the proposition or its implementation, the text of the proposition or legal interpretation will prevail. It is highly encouraged that you consult an attorney for advice specific to your situation.*