TOOL 15

Proposition 19 Questions

Bring this page to the county assessor, CPA, or estate attorney when an inherited California home may be involved.

- ☐ Was this the parent's principal residence?
- ☐ What is the date of transfer / date of death?
- ☐ What is the property's factored base-year value?
- ☐ What was the fair market value at transfer?
- ☐ Does an eligible child genuinely intend to use the property as a principal residence?
- ☐ What is the current Proposition 19 adjusted value limit for this transfer date?
- ☐ Which exemption and exclusion forms apply?
- ☐ What are the filing deadlines?
- ☐ What happens if the qualifying child later moves out?
- ☐ Could another eligible transferee continue qualifying use?
- ☐ How would a sibling buyout or later transfer affect property taxes?
- ☐ What would the estimated property-tax bill be if the exclusion does not apply?

ASSESSOR / PROFESSIONAL NOTES: