

## Property Tax Deadlines Impacted by COVID-19 Pandemic

### Constitutional Amendment Draft Language

Discussed at the November 12, 2021 Interested Parties Meeting:

#### *Paragraph 2 of section 2(a), Article XIII A*

However, the Legislature may provide that, under appropriate circumstances and pursuant to definitions and procedures established by the Legislature, any person over the age of 55 years who resides in property that is eligible for the homeowner's exemption under subdivision (k) of Section 3 of Article XIII and any implementing legislation may transfer the base year value of the property entitled to exemption, with the adjustments authorized by subdivision (b), to any replacement dwelling of equal or lesser value located within the same county and purchased or newly constructed by that person as his or her principal residence within two years of the sale of the original property. For purposes of determining whether a replacement dwelling was purchased or newly constructed within two years of the sale of the original property, any time period during which a Governor proclaimed emergency exists, including for the COVID-19 pandemic, plus one year, but not to exceed 3 years in total, shall not be counted if the original or replacement property is located within an area for which the emergency is proclaimed and the emergency significantly affects the ability to buy or sell real property.

#### *Section 2.1(b)(1), Article XIII A*

Subject to applicable procedures and definitions as provided by statute, an owner of a primary residence who is over 55 years of age, severely disabled, or a victim of a wildfire or natural disaster may transfer the taxable value of their primary residence to a replacement primary residence located anywhere in this state, regardless of the location or value of the replacement primary residence, that is purchased or newly constructed as that person's principal residence within two years of the sale of the original primary residence. For purposes of determining whether a replacement primary residence was purchased or newly constructed within two years of the sale of the original primary

residence, any time period during which a Governor proclaimed emergency exists, including for the COVID-19 pandemic, plus one year, but not to exceed 3 years in total, shall not be counted if the original or replacement primary residence is located within an area for which the emergency is proclaimed and the emergency significantly affects the ability to buy or sell real property.

*Section 2(e)(3) of Article XIII A*

In addition to the transfer of base year value of property within the same county that is permitted by paragraph (1), the Legislature may authorize each county board of supervisors to adopt, after consultation with affected local agencies within the county, an ordinance allowing the transfer of the base year value of property that is located within another county in the State and is substantially damaged or destroyed by a disaster, as declared by the Governor, to comparable replacement property of equal or lesser value that is located within the adopting county and is acquired or newly constructed within three years of the substantial damage or destruction of the original property as a replacement for that property. For purposes of determining whether a replacement dwelling was purchased or newly constructed within three years of the sale of the original property, any time period during which a Governor proclaimed emergency exists, including for the COVID-19 pandemic, plus one year, but not to exceed 3 years in total, shall not be counted if the original or replacement property is located within an area for which the emergency is proclaimed and the emergency significantly affects the ability to buy or sell real property.