

State of California
BOARD OF EQUALIZATION
PROPERTY TAX RULES

Note: Amendments are shown in underline to indicate additions and ~~strikeout~~ to indicate deletions from the existing text. The symbol “...” means that intervening text that is not proposed for amendment is not shown.

Division 1. State Board of Equalization-Property Tax
Chapter 4. Equalization by State Board
Article 4. Change in Ownership and New Construction

SECTION 462.540. CHANGE IN OWNERSHIP – BASE YEAR VALUE TRANSFERS.

(a) GENERAL. Beginning on and after April 1, 2021, any person who is over the age of 55 years, or severely and permanently disabled, or a victim of a wildfire or natural disaster may transfer the factored base year 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, if all of the following conditions are met:

...

(A) Accessory dwelling units or junior accessory dwelling units shall not be considered a separate primary residence or a separate replacement primary residence if:

(i) there is a dwelling unit on the property;

(ii) the only other units on the real property are accessory dwelling units or junior accessory dwelling units;

(iii) any accessory dwelling units and junior accessory dwelling units are not separately alienable from the title of any other dwelling unit on the property; and

(iv) the claimant occupies one of the structures as their primary residence.

(B) "Accessory dwelling unit" has the same meaning as defined in subdivision ~~(j)(1)(a)~~ of section ~~65852.22~~66313 of the Government Code.

(C) "Junior accessory dwelling unit" has the same meaning as defined in subdivision ~~(h)(1)(d)~~ of section ~~65852.22~~66313 of the Government Code.

Authority: Section 15606, Government Code.

Reference: Article XIII A, Sections 2 and 2.1, California Constitution; and Sections 60, 69.5, and 69.6, Revenue and Taxation Code.