

**PROPOSITION 110 INFORMATION**  
**Severely and Permanently Disabled Persons**

ASSESSOR  
**COUNTY OF MONTEREY**  
P.O. BOX 570, SALINAS CA 93902  
(831) 755-5035 FROM MONTEREY 647-7719

1. The Proposition 110 assessed value transfer is a once-in-a-lifetime benefit. A person who has been granted a Proposition 60 or Proposition 90 benefit, who subsequently becomes severely and permanently disabled, may still qualify for a Proposition 110 benefit.
2. At the time of sale of the original property, the claimant or spouse residing with the claimant, must be severely and permanently disabled. A severely and permanently disabled person is any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, which results in a functional limitation as to employment or substantially limits one or more major life activity of that person, and which has been diagnosed as permanently affecting the person's ability to function, including, but not limited to, any disability or impairment which affects sight, speech, hearing, or the use of any limbs.
3. Physician's certificates and other substantiation must be furnished attesting to the claimant's disabled condition, the reasons the disability requires a move, and other information specified on the claim form.
4. The original property and replacement property must both be in Monterey County.
5. The claimant must be an owner-occupant of the original property qualifying it for the homeowner's exemption at the time of its sale, or within 2 years of the purchase or new construction of the replacement property.
6. The claimant must be an owner-occupant of the replacement property on the date the claim is filed.
7. The original property must be sold within 2 years before or after the purchase or new construction of the replacement property. A mobile home may qualify if it is on the assessment roll as real property.
8. The sale of the original property must be reassessable at full market value. It may not receive the benefit of an exclusion from reassessment; such as a parent-child transfer exclusion under Proposition 58. (Though, it may be sold to another Proposition 60 or Proposition 90 claimant.)
9. The replacement property must be purchased for consideration. For example, inherited property would not qualify.
10. The full market value of the replacement property (generally the purchase price), must be the SAME AS OR LESS THAN the full market value of the original property (generally the sales price), after taking into consideration the following:
  - Subtraction of the full market value of land and improvements excess to an area of reasonable size used as the claimant's residence site. "Area of reasonable size" is defined as all land, if any non-residential uses of the property are only incidental to use of the property as the claimant's residence site.
  - Addition of an inflation factor of 5% to the full market value of the original property, if the replacement property is purchased or newly constructed during the first year FOLLOWING sale of the original property.
  - Addition of an inflation factor of 10% to the full market value of the original property, if the replacement property is purchased or newly constructed during the second year FOLLOWING sale of the original property

NO inflation factor is added if the replacement property is purchased or newly constructed PRIOR TO sale of the original property.
11. The claim must be filed within 3 years of purchase or completion of new construction of the replacement property.