



**PAUL DICTOS, CPA**  
**FRESNO COUNTY ASSESSOR-RECORDER**  
 P. O. Box 1146  
 Fresno, CA 93715  
 (559) 600-3534  
<https://assessor.fresnocountyca.gov/>

BOE-19-D (P1) REV. 03 (05-25)

**CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT PRIMARY RESIDENCE FOR SEVERELY AND PERMANENTLY DISABLED PERSONS**

Applies to base year value transfers occurring on or after April 1, 2021.

**Include form BOE-19-DC, Certificate of Disability, when filing this form.**

You may also qualify for exclusion from reassessment for new construction, which makes an existing dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. Contact your Assessor's office for further information and a copy of BOE-63, *Disabled Persons Claim for Exclusion of New Construction*.

**A. REPLACEMENT PRIMARY RESIDENCE**

ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER (if known)	
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION (if applicable)	
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION (if applicable) \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Do you occupy the replacement primary residence as your principal residence?  Yes  No
2. Is this property a multi-unit property?  Yes  No **If yes**, which unit is your principal residence? \_\_\_\_\_
3. Is the new construction described performed on a replacement primary residence which has already been granted the base year value transfer within the past two years?  Yes  No **If yes**, what was the date of your original claim? \_\_\_\_\_

**B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)**

ASSESSOR'S PARCEL/ID NUMBER	SALE PRICE \$	
DATE OF SALE	CITY	COUNTY
PROPERTY ADDRESS		

1. Was this property your principal residence?  Yes  No Date property was no longer your principal residence: \_\_\_\_\_
2. Was this property a multi-unit property?  Yes  No **If yes**, which unit was your principal residence? \_\_\_\_\_
3. Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)?  Yes  No
4. Was there any new construction to this property since the last tax bill(s) and before the date of sale?  Yes  No  
**If yes**, please explain: \_\_\_\_\_

**Note: If the property is located in a different county than that of the replacement primary residence, you must attach a copy of the original residence's latest property tax bill and any supplemental tax bill(s) issued before the date of sale.**

**C. CLAIMANT INFORMATION (please print)**

NAME OF CLAIMANT	SOCIAL SECURITY NUMBER	SEVERELY AND PERMANENTLY DISABLED? <input type="checkbox"/> Yes <input type="checkbox"/> No
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**NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.**

Have you or your spouse previously been granted relief for age or disability under section 2.1 of article XIII A (Proposition 19)?  
 Yes  No

**If yes**, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted. \_\_\_\_\_

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I occupy the replacement primary residence described above as my principal place of residence; and (2) the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.*

SIGNATURE OF CLAIMANT	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ( )	
CITY, STATE, ZIP	EMAIL ADDRESS	

All information provided on this form is subject to verification.

**IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.  
 THIS CLAIM IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION**



**GENERAL INFORMATION**

Beginning April 1, 2021, section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6, allows an owner of a primary residence who is severely and permanently disabled to transfer the factored base year value of their primary residence in California to a replacement primary residence that is located anywhere in California. To qualify for the base year value transfer, the following requirements must be met:

- The original primary residence must be sold.
- The original primary residence must have been your principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) either (1) at the time of sale, or (2) within two years of the purchase of your replacement primary residence.
- The replacement primary residence must be purchased or newly constructed within two years of the sale of the original primary residence.
- Claimant must own and occupy the replacement primary residence as a principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) at the time this claim is filed.
- Either (1) the sale of the original primary residence, or (2) the purchase or completion of new construction of the replacement primary residence must occur on or after April 1, 2021.

If the replacement primary residence is of *equal or lesser value* than the original primary residence, the factored base year value of the original primary residence becomes the base year value of the replacement primary residence. "Equal or lesser value" means the full cash value of the replacement primary residence does not exceed one of the following, which is based on the date of sale of the original primary residence and the date of purchase or completion of new construction of the replacement primary residence:

- 100 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed **before** the sale of the original primary residence.
- 105 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the **first** year after the sale of the original primary residence.
- 110 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the **second** year after the sale of the original primary residence.

If the full cash value of the replacement primary residence is of greater value than the adjusted full cash value of the original primary residence, partial relief is available. The difference between the adjusted full cash value of the original primary residence and the full cash value of the replacement primary residence will be added to the factored base year value that is transferred to the replacement primary residence.

Under Revenue and Taxation Code section 110(b), "full cash value" is presumed to be the purchase price, unless it is established by evidence that the real property would not have transferred for that purchase price in an open market transaction.

If the replacement primary residence is partly purchased and partly constructed, then the full cash value for both land and improvements is determined as either the date of purchase or the date of completion of new construction, which occurs last. A homeowner who is at least age 55 or severely disabled may transfer their base year value up to three times.

*The disclosure of the social security number by the claimant of a replacement primary residence is mandatory. The number is used by the Assessor to verify the eligibility of the person claiming this exclusion and by the State of California to prevent more than three base year value transfers. This claim is confidential and not subject to public inspection.*

A claim must be filed with the Assessor of the county in which the replacement property is located.

If you believe that you qualify for this exclusion, in addition to completing the reverse side of this form, you must also complete and submit form BOE-19-DC, Certificate of Disability. On the Certificate of Disability, you must provide either of the following:

- Certification, signed by a licensed physician or surgeon of appropriate specialty, stating the specific reasons that the disability necessitates the move to a replacement primary residence and that the replacement primary residence meets the disability-related requirements, including any locational requirements. In lieu of such a certification, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move to the replacement primary residence is to satisfy identified disability-related requirements; or
- Evidence substantiating that the primary purpose of the move to the replacement primary residence is to alleviate financial burdens caused by the disability. Alternatively, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move is to alleviate the financial burdens caused by the disability.



## GENERAL INFORMATION

Revenue and Taxation Code section 74.3(b) defines a severely and permanently disabled person as "... any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, that results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and that has been diagnosed as permanently affecting the person's ability to function, including, but not limited to, any disability or impairment that affects sight, speech, hearing, or the use of any limbs."

If your claim is approved, the base year value will be transferred to the replacement primary residence as of the latest qualifying event — the sale of the original primary residence, the purchase of the replacement primary residence, or the completion of construction of the replacement primary residence. This means that if you purchase or construct your replacement primary residence first and sell your original primary residence second, you will be responsible for the increased taxes on your replacement primary residence until your original primary residence is sold.

If you are filing a claim for additional treatment as the result of new construction performed on a replacement primary residence that has already been granted the benefit, you must complete the first page of this form and include a description of the new construction in Section B.4, if applicable. You may be eligible if the new construction is completed within two years of the date of sale of the original primary residence; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement primary residence at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original property as of its date of sale.

