



PAUL DICTOS, CPA
FRESNO COUNTY ASSESSOR-RECORDER

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

CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT
PRIMARY RESIDENCE FOR VICTIMS OF WILDFIRE OR OTHER
NATURAL DISASTER

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

A. REPLACEMENT PRIMARY RESIDENCE

Table with 2 columns: 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?
2. Is this a multi-unit property? If yes, which unit is your principal residence?

B. ORIGINAL PRIMARY RESIDENCE (FORMER DAMAGED OR DESTROYED PROPERTY)

Table with 2 columns: ASSESSOR'S PARCEL/ID NUMBER, SALE PRICE; DATE OF SALE, SALE PRICE; \$, \$; PROPERTY ADDRESS, CITY, COUNTY

- 1. Was this property damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency?
2. Type of disaster:
3. Date of the damage or destruction:
4. Was this property your principal residence when the disaster occurred?
5. Was this property a multi-unit property?
6. Did you reconstruct the damaged or destroyed residence before the sale?
7. Was there any new construction to this property since the last tax bill(s) and before the date of sale?
If yes, please explain:

NOTE: If this 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.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that 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.

Table with 3 columns: SIGNATURE OF CLAIMANT, PRINTED NAME, DATE; MAILING ADDRESS, DAYTIME PHONE NUMBER; CITY, STATE, ZIP, EMAIL ADDRESS

All information provided on this claim is subject to verification.
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED
THIS CLAIM IS 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 a victim of a wildfire or other natural disaster to transfer the factored base year value of their primary residence 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 in its damaged state.
- The original primary residence must have been your principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) at the time of the wildfire or disaster.
- 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.

The property must have been substantially damaged or destroyed by a disaster for which the Governor proclaimed a state of emergency. The original primary residence is substantially damaged or destroyed if either the land or the improvements sustain physical damage amounting to more than 50 percent of either the land or the improvement's full cash value immediately before the wildfire or natural disaster.

If the full cash value of the replacement primary residence is of *equal or lesser value* than the full cash value of the original primary residence immediately prior to the date of disaster, 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 substantially damaged or destroyed 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 immediately prior to the date of disaster, 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.

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, whichever occurs last.

A claim must be filed with the Assessor of the county in which the replacement property is located. The claim must be filed within three years of the date of purchase or completion of new construction. Prospective relief is available for late-filed claims.

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 reverse side of this form. 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 primary residence as of its date of sale.

