

**CERTIFICATION OF VALUE BY ASSESSOR FOR  
BASE YEAR VALUE TRANSFER**

**Kristine Lee**  
**Kings County Assessor**  
 1400 W. Lacey Blvd.  
 Hanford, CA 93230  
 559-852-2486  
 Fax: 559-582-2794

County Assessor

Address

City, State, Zip

Replacement Residence APN \_\_\_\_\_

Section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6, allows a homeowner who is at least age 55 or severely and permanently disabled or a victim of a wildfire or natural disaster to transfer their base year value from an original primary residence to a replacement primary residence located anywhere in California. An application for a base year value transfer to a replacement primary residence has been filed with the \_\_\_\_\_ County Assessor's Office. Since the claim involves the transfer of a base year value from an original primary residence located in \_\_\_\_\_ County, we are requesting the following information from your office.

Please complete Section B of this form and return it to our office at the address above.

**A. ORIGINAL PRIMARY RESIDENCE (INFORMATION THAT WAS PROVIDED TO THE ASSESSOR BY THE CLAIMANT)**

Applicant Name:	Application Date:
Situs Address of Property Sold:	City:
County:	Assessor's Parcel/ID Number:
Sale Price:	Date of Sale:

**B. REQUESTED INFORMATION**

Confirmation of Sale Price:	Confirmation of Date of Sale:		
Recorder's Document Number:	Date of Recording:		
Total Property FBYV (prior to sale): \$	Roll Year (year-year):		
Total Land FBYV: \$	Land Base Year:	Total Improvement FBYV: \$	Imp Base Year:
Fair Market Value at Time of Sale: \$			<input type="checkbox"/> Multiple Base Year (attach explanation)
Total Land Value: \$		Total Improvement Value: \$	
Was entire property used as a primary residence? <input type="checkbox"/> Yes <input type="checkbox"/> No		Property description, if other than primary residence:	
If no, FMV allocated to primary residence:	Land FMV \$	Improvement FMV \$	

Was the property eligible for exemption?  Yes  No If no, the receiving county must request proof of residency from the claimant.

Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer?  Yes  No

For this applicant, has your county previously granted a base year value transfer for age or disability pursuant to Section 2.1 article XIII A (Prop 19)?

Yes  No If yes, what is the date of exclusion? \_\_\_\_\_

<b>PRINCIPAL RESIDENCE SUBSTANTIALLY DAMAGED/DESTROYED BY DISASTER FOR WHICH THE GOVERNOR DECLARED A STATE OF EMERGENCY</b>			
Was property substantially damaged or destroyed by a Governor-proclaimed disaster? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of disaster (if applicable):	Type of disaster (if applicable):	Was the property sold in its damaged state? <input type="checkbox"/> Yes <input type="checkbox"/> No
Fair Market Value immediately prior to disaster: \$	Factored Base Year Value (prior to disaster): \$	Roll Year (year-year):	
Land Factored Base Year Value (prior to disaster): \$		Improvement Factored Base Year Value (prior to disaster): \$	

Was the property eligible for exemption?  Yes  No If no, the receiving county must request proof of residency from the claimant.

Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer?  Yes  No

**CERTIFICATION OF VALUE PROVIDED BY:**

Name of Contact:	Email Address:
County Assessor's Office:	Phone Number:

**CERTIFICATION OF VALUE REQUESTED BY:**

Name of Contact:	Email Address:	Phone Number:
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