

CERTIFICATION OF VALUE BY ASSESSOR FOR BASE YEAR VALUE TRANSFER



Tammie Guenthart Mariposa County Assessor

4982 10th St P.O. Box 35 Mariposa, CA 95338 Ph: (209) 966-2332 Fax: (209) 966-5719 tguenthart@mariposacounty.gov Monday-Friday:8am-5pm

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.

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: \$ Multiple Base Year (attach explanation) Total Land Value: \$ Total Improvement Value: \$ Was entire property used as a primary residence? Yes 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?

PRINCIPAL RESIDENCE SUBSTANTIALLY DAMAGED/DESTROYED BY DISASTER FOR WHICH THE GOVERNOR DECLARED A STATE OF EMERGENCY

Was property substantially damaged or destroyed by a Governor-proclaimed disaster? Yes No Date of disaster (if applicable): Type of disaster (if applicable): Was the property sold in its damaged state? Yes 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:

