



**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.org  
Monday-Friday:8am-5pm

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

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 (TO BE COMPLETED BY THE REQUESTING ASSESSOR WITH INFORMATION FROM 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 (TO BE COMPLETED BY THE ASSESSOR FROM COUNTY OF ORIGINAL PRIMARY RESIDENCE)**

|   |  |                            |                |
|---|--|----------------------------|----------------|
| 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 <input type="checkbox"/> Unknown                  | Property description, if other than primary residence:                         |                            |                |
| If no, FMV allocated to primary residence:  | Land FMV \$  | Improvement FMV \$         |                |
| Was the property receiving an exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> HOX <input type="checkbox"/> DVX | 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? <input type="checkbox"/> Yes <input type="checkbox"/> No |  |                            |                |

**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? <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? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No |  |                                   |  |

**COMMENTS:**

**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: |
|------------------|----------------|---------------|

