



Claude Parrish
Orange County Assessor

500 S. Main Street, First Floor, Suite 103
 Orange, CA 92868-4512

or
 P. O. Box 22000
 Santa Ana, CA 92702-2000
 (714) 834-2746

www.ocgov.com/assessor

CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT PRIMARY RESIDENCE FOR PERSONS AT LEAST AGE 55 YEARS

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

A. REPLACEMENT PRIMARY RESIDENCE

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

1. Do you occupy the replacement primary residence as your principal place of residence? Yes No
2. 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 RESIDENCE (FORMER PROPERTY)

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

1. Did you occupy the original residence as your principal place of residence? Yes No
2. Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)? Yes No
3. 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	DATE OF BIRTH	SOCIAL SECURITY NUMBER	AT LEAST AGE 55? <input type="checkbox"/> Yes <input type="checkbox"/> No
------------------	---------------	------------------------	--

NOTE: Please provide valid identification with date of birth.

Have you previously been granted a base year value transfer 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; (2) as a claimant I am at least 55 years of age at the time of the sale of my original residence; and (3) the foregoing, and all information hereon, 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, California law allows an owner of a primary residence who is at least age 55 to transfer the factored base year value of their primary residence to a replacement primary residence that is located anywhere in California and purchased or newly constructed within two years of the sale of the original primary residence.

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.

If the replacement primary residence is of *greater value* than the original primary residence, partial relief is available. The difference between the 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.

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 a 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.

If you feel you qualify for this exclusion, you must provide evidence that you are at least 55 years old and declare under penalty of perjury (see reverse) that you are at least 55, and complete the reverse side of this form.

A claim must be filed with the Assessor of the county in which the replacement property is located. A claim for relief must be filed within 3 years of the date a replacement primary residence is purchased or new construction of that replacement primary residence is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim.

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 which 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.

