EF-19-C-R02-0523-41000326-1 BOE-19-C (P1) REV. 02 (05-23)

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



## MARK CHURCH Assessor - County Clerk - Recorder

555 County Center Redwood City, CA 94063 P 650.363.4500 F 650.599.7435 email: assessor@smcacre.gov web: www.smcacre.gov

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): Imp Base Year: Total Land FBYV: \$ Land Base Year Total Improvement FBYV: \$ Fair Market Value at Time of Sale: Multiple Base Year (attach explanation) Total Land Value: \$ Total Improvement Value: \$ Property description, if other than primary residence: Was entire property used as a primary residence? Yes Land FMV Improvement FMV If no, FMV allocated to primary residence: Was the property receiving an exemption? Yes No HOX 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? Yes 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 Was the property sold in its Date of disaster (if applicable): Type of disaster (if applicable): Governor-proclaimed disaster? Yes damaged state? Yes No Factored Base Year Value (prior to disaster): Roll Year (year-year): Fair Market Value immediately prior to disaster: Land Factored Base Year Value (prior to disaster): \$ Improvement Factored Base Year Value (prior to disaster): \$ Was the property eligible for exemption? Yes If no, the receiving county must request proof of residency from the claimant. No No Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? **COMMENTS: CERTIFICATION OF VALUE PROVIDED BY:** Name of Contact: Email Address County Assessor's Office: Phone Number: **CERTIFICATION OF VALUE REQUESTED BY:** Phone Number: Email Address: Name of Contact:

