



**Kaenan Whitman**  
**Tuolumne County Assessor-Recorder**  
2 South Green Street, Third Floor  
Sonora, CA 95370  
Phone: (209) 533-5535  
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Email: assessor@co.tuolumne.ca.us

**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 (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 FBV (prior to sale): \$		Roll Year (year-year):	
Total Land FBV: \$	Land Base Year:	Total Improvement FBV: \$	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:
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