BOE-19-D (P1) REV. 02 (05-22)

## CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT PRIMARY RESIDENCE FOR SEVERELY AND PERMANENTLY DISABLED PERSONS

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

## Include form BOE-19-DC, Certificate of Disability, when filing this form.

You may also qualify for exclusion from reassessment for new construction, which makes an existing dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. Contact your Assessor's office for further information and a copy of *BOE-63, Disabled Persons Claim for Exclusion of New Construction.* 

Kaenan Whitman

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2 South Green Street, Third Floor

Email: assessor@tuolumnecounty.ca.gov

**Tuolumne County Assessor-Recorder** 

PURCHASE PRICE COST OF NEW CONSTRUCTION (if applicable)   \$ \$   PROPERTY ADDRESS CITY   . Do you occupy the replacement primary residence as your principal residence? Yes   No K   2. Is this property a multi-unit property? Yes   No If yes, which unit is your principal residence?   B. Is the new construction described performed on a replacement primary residence which has already been granted the base year value ransfer within the past two years?   Yes No   If yes, what was the date of your original claim?	2. Is this property a multi-unit property?  Yes  No 3. Is the new construction described performed on a replace ransfer within the past two years? Yes No If y	COST OF NEW CONST \$ CITY our principal residence?	RUCTION (if applicab /es No cipal residence n has already b	county ? een granted the base year value
QUECHASE PRICE       ODET OF NEW CONSTRUCTION (if applicable)         \$       CITY       COUNTY         \$       CITY       COUNTY         . Do you occupy the replacement primary residence as your principal residence?       COUNTY         . Is this property a multi-unit property?       Yes       No         . Is this property a multi-unit property?       Yes       No         . Is this property a multi-unit property?       Yes       No         . Is this property a multi-unit property?       Yes       No         . Is this property a multi-unit property?       Yes       No         . B ORIGNAL PRIMARY RESIDENCE (FORMER PROPERTY)         Second States       S         . ROPENTY ADDRESS       CITY       COUNTY         . Was this property principal residence?       COUNTY         . Was this property a multi-unit property?       Yes       No       Date property was no longer your principal residence?         . Did this property a multi-unit property?       Yes       No       Date property may new construction to this property since the last tax bill(s) and before the date of sale?       Yes       No         If yes, please explain;       No       H yes, please explain;       No       If yes, please explain;       No         Note:       If the property is located in a different county	<ul> <li>PROPERTY ADDRESS</li> <li>Do you occupy the replacement primary residence as you</li> <li>Is this property a multi-unit property? Yes No</li> <li>Is the new construction described performed on a replace ransfer within the past two years? Yes No</li> <li>If y</li> <li>B. ORIGINAL PRIMARY RESIDENCE (FORMER PROP</li> </ul>	COST OF NEW CONST \$ CITY our principal residence?	RUCTION (if applicab /es No cipal residence n has already b	county ? een granted the base year value
\$       CTY       COUNTY         DO you occupy the replacement primary residence as your principal residence?       No         2. Is this property a multi-unit property?       Yes       No         1. 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         B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)       Second and the past two years?       Yes       No       Diff yes, what was the date of your original claim?         B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)       Second and the past two years?       Yes       No       Diff yes, what was the date of your original claim?         B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)       Second and the property and the past two years?       Yes       No         Second and the property about principal residence?       Second and the property was no longer your principal residence?       OUNIY         . Was this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)?       Yes       No         . Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)?       Yes       No         . Was the any new construction to this property tab Ill and any supplemental tax bill(s) and before the date of sale?       Yes       No         If yes, please explain:       Social security numere       Seveneu you may usust atta	<ul> <li>PROPERTY ADDRESS</li> <li>Do you occupy the replacement primary residence as you</li> <li>Is this property a multi-unit property? Yes No</li> <li>Is the new construction described performed on a replace ransfer within the past two years? Yes No</li> <li>If y</li> <li>B. ORIGINAL PRIMARY RESIDENCE (FORMER PROP</li> </ul>	\$ CITY our principal residence?	∕es	COUNTY ? een granted the base year value
PROPERTY ADDRESS       OTY       COUNTY         . Do you occupy the replacement primary residence as your principal residence?       Yes       No         . Is this property a multi-unit property?       Yes       No       If yes, which unit is your principal residence?         . Is the new construction described performement primary residence which has already been granted the base year value anafer within the past two years?       Yes       No       If yes, what was the date of your original claim?         B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)       Sate Prace       Sate Prace       Sate Prace         SATE OF SALE       SALE Prace       Sate Prace       Sate Prace         PROPERTY ADDRESS       CTY       COUNTY         . Was this property a multi-unit property?       Yes       No Date property was no longer your principal residence?          . Us this property a multi-unit property?       Yes       No Date property was no longer your principal residence?          . Us this property a multi-unit property?       Yes       No If yes, which unit was your principal residence?          . Us this property a multi-unit property since the last tax bill(s) and before the date of sale?       Yes       No         . If yes, please explain;        No if yes, please explain;          Note: If the property is located in a different county than that of th	. Do you occupy the replacement primary residence as yo 2. Is this property a multi-unit property? B. Is the new construction described performed on a replace ransfer within the past two years? B. ORIGINAL PRIMARY RESIDENCE (FORMER PROP	CITY our principal residence? If yes, which unit is your prince ement primary residence which res, what was the date of your	cipal residence has already b	? een granted the base year value
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Is the new construction described performed on a replacement primary residence which has already been granted the base year value ansfer within the past two years?YesNoHyes, what was the date of your original claim?B.         B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)         SBESSOR'S PARCELID NUMBER         ARTE OF SALE         SALE PRICE         \$         COUNTY         Was this property your principal residence?         Was this property a multi-unit property?         Yes       No         Did this property a multi-unit property?         Yes       No         Was this property a multi-unit property?       Yes         No       If yes, which unit was your principal residence?         .       Was this property a multi-unit property?         Yes       No         If yes, please explain;       No         Vote:       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.       C.LAIMANT INFORMATION (please print)         WME OF CLAIMANT INFORMATION (please print)         WME OF CLAIMANT INFORMATION (please print)         MME OF CLAIMANT         Social security number(s) for which relief was granted.	. Is the new construction described performed on a replace ansfer within the past two years?	ement primary residence which res, what was the date of your	has already b	een granted the base year value
ansfer within the past two years?       Yes       No       If yes, what was the date of your original claim?         B. ORCINAL PRIMARY RESIDENCE (FORMER PROPERTY)         SBESSOR'S PRACELID NUMBER         WATE OF SALE       \$         ROPERTY ADDRESS       OTY         Was this property your principal residence?       Yes         Was this property a multi-unit property?       Yes       No       If yes, which unit was your principal residence?         Was this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)?       Yes       No         If yes, please explain:       No       If yes, which unit was your principal residence?       No         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)       Secal: security NUMBER       SevereLY AND PERMANENTLY DISABLED?         NOTE:       Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.       No         NOTE:       Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.       No         If yes, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted.	ansfer within the past two years?	<b>res</b> , what was the date of your		
B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)  SRESSOR'S PARCELID NUMBER  WATE OF SALE  ReOPERTY ADDRESS  CITY  COUNTY  COUNTY  Was this property your principal residence?  Was this property a multi-unit property? Yes No If yes, which unit was your principal residence?  Was this property a multi-unit property? Yes No If yes, which unit was your principal residence?  Was this property a multi-unit property? Yes No If yes, which unit was your principal residence?  Was this property a multi-unit property? Yes No If yes, please explain: No  NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability. Have you or your spouse previously been granted relief for age or disability 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  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; and (2) the foregoing, and all information hereon, is true, correct, and COMMANT RECOMMENT RECOMM	B. ORIGINAL PRIMARY RESIDENCE (FORMER PROP	· · · · · · · · · · · · · · · · · · ·	original claim?	2
SBEESBOR'S PARCELID NUMBER       SALE PRICE         \$       \$         WATE OF SALE       \$         RROPERTY ADDRESS       CITY        Was this property your principal residence?       \$        Was this property a multi-unit property?       Yes       No       If yes, which unit was your principal residence?        Was this property a multi-unit property?       Yes       No       If yes, which unit was your principal residence?        Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)?       Yes       No        Was there any new construction to this property since the last tax bill(s) and before the date of sale?       Yes       No         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.         C. CLAIMANT INFORMATION (please print)       Social security NUMBER       SevereLY AND PERMANENTLY DISABLE?         No       NO       NO       No         NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.       Have you or your spouse previously been granted relief for age or disability 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)	-	ERTY)		
MILE OF SALE       SALE PRICE         *ROPERTY ADDRESS       CITY         . Was this property your principal residence?       Yes         . Was this property a multi-unit property?       Yes       No Date property was no longer your principal residence?         . Was this property a multi-unit property?       Yes       No If yes, which unit was your principal residence?         . Did this property a multi-unit property?       Yes       No If yes, which unit was your principal residence?         . Did this property and new construction to this property since the last tax bill(s) and before the date of sale?       Yes       No         . Was there any new construction to this property tax bill and any supplemental tax bill(s) issued before the date of sale.       No       If yes, please explain:         Note of claimant       Social security Number       SevereLy and perswanently disabled?         No       If yes, please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.         Name of claimant       Social security Number       Oisability.         May ou or your spouse previously been granted relief for age or disability under section 2.1 of article XIII A (Proposition 19)?       Yes         Yes       No       No       If yes, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted.	SSESSOR'S PARCEL/ID NUMBER			
S       CITY       COUNTY         . Was this property your principal residence?       Yes       No Date property was no longer your principal residence:         2. Was this property a multi-unit property?       Yes       No If yes, which unit was your principal residence?         2. Was this property a multi-unit property?       Yes       No If yes, which unit was your principal residence?         3. Did this property a multi-unit property since the last tax bill(s) and before the date of sale?       Yes       No         . 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       Social securitry NUMBER       SevereLY and PermanentLY DISABLED?         NAME OF CLAIMANT       Social securitry NUMBER       SevereLY and PermanentLY DISABLED?         If yes, please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.       No         NOTE:       Please have a physician of appropriate specialty complete BOE 19-DC, Certificate of Disability.       Yes         Have you or your spouse previously been granted relief for age or disability under section 2.1				
ROPERTY ADDRESS       CITY       COUNTY         . Was this property your principal residence?       Yes       No Date property was no longer your principal residence?         2. Was this property a multi-unit property?       Yes       No If yes, which unit was your principal residence?         2. Was this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)?       Yes       No         . Was there any new construction to this property since the last tax bill(s) and before the date of sale?       Yes       No         . Was there any new construction to this property since the last tax bill(s) and before the date of sale?       Yes       No         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.         C. CLAIMANT INFORMATION (please print)       No       SevereLY AND PERMANENTLY DISABLED?       No         NAME OF CLAIMANT       SOCIAL SECURITY NUMBER       SevereLY AND PERMANENTLY DISABLED?       No         NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.       Have you or your spouse previously been granted relief for age or disability 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.	DATE OF SALE	SALE PRICE		
Was this property your principal residence?       Yes       No Date property was no longer your principal residence:         Was this property a multi-unit property?       Yes       No If yes, which unit was your principal residence?         Did this property a multi-unit property?       Yes       No       No         Was this property a multi-unit property?       Yes       No       No         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       Social security number       Severely and permanentry disabled?       No         NO       NOTE:       Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.       No         NOTE:       Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.       No         NO       NOTE:       Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.       No         If yes, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted.		\$		
2. Was this property a multi-unit property?       Yes       No       If yes, which unit was your principal residence?         4. Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)?       Yes       No         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:	PROPERTY ADDRESS	CITY		COUNTY
Was this property a multi-unit property?       Yes       No       If yes, which unit was your principal residence?         Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)?       Yes       No         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:				
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Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)?       Yes       No         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:       No       If yes, please explain:       No         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.       No         C. CLAIMANT INFORMATION (please print)       Social security NUMBER       SevereLy and PERMANENTLY DISABLED?         NAME OF CLAIMANT       Social security NUMBER       SevereLy and PERMANENTLY DISABLED?         No       No       No         NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.       Have you or your spouse previously been granted relief for age or disability 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.         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; and (2) the foregoing, and all information hereon, is true, correct, and complete to the best of my knowledge and belief.         Signature OF CLAIMANT <td></td> <td> ,</td> <td></td> <td>•</td>		,		•
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:       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.         C. CLAIMANT INFORMATION (please print)       Social security number       Severely and permanently disabled?         NAME OF CLAIMANT       Social security number       No         NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.       No         Have you or your spouse previously been granted relief for age or disability under section 2.1 of article XIII A (Proposition 19)?       Yes         Yes       No         If yes, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted.	. Was this property a multi-unit property? Yes No	If yes, which unit was your	principal reside	ence?
If yes, please explain:	. Did this property transfer to your grandparent(s), parent(s	), child(ren) or grandchild(ren)	? 🗌 Yes 🗌	] No
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         NAME OF CLAIMANT         Social security NUMBER         Severely and permanently displayed being ranted relief for age or disability 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.	. Was there any new construction to this property since the	last tax bill(s) and before the	date of sale?	Yes No
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 SOCIAL SECURITY NUMBER SEVERELY AND PERMANENTLY DISABLED? NO  NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability. Have you or your spouse previously been granted relief for age or disability 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; and (2) 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 CITY, STATE, ZIP CITY, STATE, ZIP	<b>If yes,</b> please explain <u>:</u>			
NAME OF CLAIMANT       SOCIAL SECURITY NUMBER       SEVERELY AND PERMANENTLY DISABLED?         NOTE:       Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.         Have you or your spouse previously been granted relief for age or disability 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 replacemenn primary residence described above as my principal place of residence; and (2) 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       DAYTIME PHONE NUMBER				
NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.         Have you or your spouse previously been granted relief for age or disability 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; and (2) 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       EMAIL ADDRESS	C. CLAIMANT INFORMATION (please print)			
NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, Certificate of Disability.         Have you or your spouse previously been granted relief for age or disability 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; and (2) the foregoing, and all information hereon, is true, correct, and complete to the best of my knowledge and belief.         SIGNATURE OF CLAIMANT       PRINTED NAME         MAILING ADDRESS       DAYTIME PHONE NUMBER         (       )         CITY, STATE, ZIP       EMAIL ADDRESS	NAME OF CLAIMANT	SOCIAL SECURITY NUMBER		VERELY AND PERMANENTLY DISABLED?
Have you or your spouse previously been granted relief for age or disability under section 2.1 of article XIII Å (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; and (2) 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       EMAIL ADDRESS				□
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MAILING ADDRESS     DAYTIME PHONE NUMBER       ( )     CITY, STATE, ZIP       EMAIL ADDRESS     EMAIL ADDRESS	primary residence described above as my principal place of			
CITY, STATE, ZIP EMAIL ADDRESS	SIGNATURE OF CLAIMANT	D NAME	DATE	
	MAILING ADDRESS			ENUMBER
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## **GENERAL INFORMATION**

Beginning April 1, 2021, section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6, allows an owner of a primary residence who is severely and permanently disabled to transfer the factored base year value of their primary residence in California to a replacement primary residence that is located anywhere in California. To qualify for the base year value transfer, the following requirements must be met:

- The original primary residence must be sold.
- The original primary residence must have been your principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) either (1) at the time of sale, or (2) within two years of the purchase of your replacement primary residence.
- The replacement primary residence must be purchased or newly constructed within two years of the sale of the original primary residence.
- Claimant must own and occupy the replacement primary residence as a principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) at the time this claim is filed.
- Either (1) the sale of the original primary residence, or (2) the purchase or completion of new construction of the replacement primary residence must occur on or after April 1, 2021.

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. "Equal or lesser value" means the full cash value of the replacement primary residence does not exceed one of the following, which is based on the date of sale of the original primary residence and the date of purchase or completion of new construction of the replacement primary residence:

- 100 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed **before** the sale of the original primary residence.
- 105 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the **first** year after the sale of the original primary residence.
- 110 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the **second** year after the sale of the original primary residence.

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

If the replacement primary residence is partly purchased and partly constructed, then the full cash value for both land and improvements is determined as either the date of purchase or the date of completion of new construction, which occurs last. 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 the 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.

A claim must be filed with the Assessor of the county in which the replacement property is located.

If you believe that you qualify for this exclusion, in addition to completing the reverse side of this form, you must also complete and submit form BOE-19-DC, Certificate of Disability. On the Certificate of Disability, you must provide either of the following:

• Certification, signed by a licensed physician or surgeon of appropriate specialty, stating the specific reasons that the disability necessitates the move to a replacement primary residence and that the replacement primary residence meets the disability-related requirements, including any locational requirements. In lieu of such a certification, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move to the replacement primary residence is to satisfy identified disability-related requirements; or

• Evidence substantiating that the primary purpose of the move to the replacement primary residence is to alleviate financial burdens caused by the disability. Alternatively, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move is to alleviate the financial burdens caused by the disability.



## **GENERAL INFORMATION**

Revenue and Taxation Code section 74.3(b) defines a severely and permanently disabled person as "... any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, that results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and that has been diagnosed as permanently affecting the person's ability to function, including, but not limited to, any disability or impairment that affects sight, speech, hearing, or the use of any limbs."

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 that has already been granted the benefit, you must complete the first page of this form and include a description of the new construction in Section B.4, if applicable. 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 property as of its date of sale.

