

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



**Paul Dictos, CPA**  
**Fresno County Assessor-Recorder**  
 P. O. Box 1146  
 Fresno, CA 93715  
 (559) 600-3534  
[www.assessor.co.fresno.ca.us](http://www.assessor.co.fresno.ca.us)

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:
------------------	----------------	---------------

THIS CLAIM IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION.

