



**Paul Dictos, CPA**  
**Fresno County Assessor-Recorder**  
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**REQUEST FOR PROPERTY TAX DEFERMENT,  
 §69.6 BASE YEAR VALUE TRANSFERS**

For counties with a population of over 4,000,000 and any other county that has enacted these provisions, California law requires the payment of property taxes to be deferred if both of the following occur: (1) the property owner has filed a claim for the Revenue and Taxation Code section 69.6 base year value transfer, but the County Assessor has not completed its determination of eligibility; and (2) the property owner requests deferment with the County Assessor within one calendar year of receiving the first tax bill for the property, but before January 1, 2024.

**A. REPLACEMENT PRIMARY RESIDENCE**

CLAIMANT'S NAME	ASSESSOR'S PARCEL NUMBER/ID NUMBER
PROPERTY ADDRESS	CITY
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION (if applicable)

**B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)**

ASSESSOR'S PARCEL NUMBER/ID NUMBER	DATE OF SALE
PROPERTY ADDRESS	CITY COUNTY

1. Type of Base Year Value Transfer Claim Filed:

- BOE-19-B, Claim for Transfer of Base Year Value to Replacement Primary Residence for Persons at Least Age 55 Years
- BOE-19-D, Claim for Transfer of Base Year Value to Replacement Primary Residence for Severely Disabled Persons
- BOE-19-V, Claim for Transfer of Base Year Value to Replacement Primary Residence for Victims of Wildfire or Other Natural Disaster

2. Date Claim was Filed: \_\_\_\_\_

3. Date Tax Bill was Received: \_\_\_\_\_

4. Do you pay your property taxes through an impound account?  Yes  No

**Note: This property tax deferment program does not apply to property taxes paid through an impound account.**

**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) I filed a claim for a base year value transfer under section 69.6; and (3) I request deferment of my property taxes.*

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 APPLICATION IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION.**



BOE-19-X (P2) REV. 00 (11-22)

## GENERAL INFORMATION

Beginning April 1, 2021, section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code (RTC) section 69.6, allows an owner of a primary residence who is at least age 55, or severely and permanently disabled, or a victim of a wildfire or natural disaster at the time of sale of the original primary residence to transfer the factored base year value of their primary residence to a replacement primary residence that is purchased within 2 years of the sale and located anywhere in California. To receive this relief, a claim 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.

For counties with a population of over 4,000,000 and any other county that has enacted these provisions, RTC section 2636.1 requires that the payment of property taxes for a replacement primary residence be deferred, without penalty or interest, if both of the following apply:

- The property owner has claimed the property tax relief described in RTC section 69.6 for the property, but the County Assessor has not completed its determination of the property's eligibility for property tax relief under that section; and
- The property owner requests deferment with the County Assessor within one calendar year, but before January 1, 2024, of receiving the first tax bill for the property.

Payment of property taxes that have been deferred will continue to be deferred until either of the following occur:

- The County Assessor has reassessed the property and a corrected tax bill prepared pursuant to RTC section 69.6 has been sent to the property owner.
- The County Assessor has determined the property is not eligible for exclusion pursuant to RTC section 69.6, and the Assessor has notified the property owner.

RTC section 2636.1(d) specifies that these deferment provisions do not apply to property taxes paid through impound

