EF-19-C-R01-0522-18000180-1

County Assessor

BOE-19-C (P1) REV. 01 (05-22)



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http://www.lassencounty.org/dept/assessor/assessor

CERTIFICATION	OF VALUE BY ASSESSOR F	OR
BASE YEAR VAL	UE TRANSFER	

Address Replacement Residence APN City, State, Zip 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. An application for a base year value transfer to a replacement primary residence has been filed with the County Assessor's Office. Since the claim involves the transfer of a base year value from an County, we are requesting the following information from your office. original primary residence located in 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: 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) Total Land FBYV: \$ Land Base Year: Total Improvement FBYV: \$ Imp Base Year: 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 No Land FMV Improvement FMV If no, FMV allocated to primary residence: \$ Was the property eligible for exemption? Yes 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? | Yes For this applicant, has your county previously granted a base year value transfer for age or disability pursuant to Section 2.1 article XIII A (Prop 19)? If yes, what is the date of exclusion? PRINCIPAL RESIDENCE SUBSTANTIALLY DAMAGED/DESTROYED BY DISASTER FOR WHICH THE GOVERNOR DECLARED A STATE OF EMERGENCY Type of disaster (if applicable): Was property substantially damaged or destroyed by a Date of disaster (if applicable): Was the property sold in its 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 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? 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: