EF-19-V-R02-0522-34000103-1 BOE-19-V (P1) REV. 02 (05-22)



CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT PRIMARY RESIDENCE FOR VICTIMS OF WILDFIRE OR OTHER NATURAL DISASTER

CHRISTINA WYNN SACRAMENTO COUNTY ASSESSOR

PROPERTY TRANSFER SECTION 3636 American River Drive, Suite 200 Sacramento, CA 95864-5952 Phone (916) 875-0750 FAX (916) 875-0755 https://assessor.saccounty.gov

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

A. REPLACEMENT PRIMARY RESIDENCE	
ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER (if known)
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION (if applicable)
PURCHASE PRICE	COST OF NEW CONSTRUCTION (if applicable)
\$	\$
PROPERTY ADDRESS	COUNTY
1. Do you occupy the repla <mark>ce</mark> ment pr <mark>ima</mark> ry resid <mark>en</mark> ce a <mark>s</mark> yo	our <mark>principal resi</mark> dence?
2. Is this a multi-unit property? \square Yes \square No If yes,	which unit is your principal residence?
B. ORIGINAL PRIMARY RESIDENCE (FORMER DA	MAGED OR DESTROYED PROPERTY)
ASSESSOR'S PARCEL/ID NUMBER	
DATE OF SALE	SALE PRICE \$
PROPERTY ADDRESS	CITY
Was this property damaged or destroyed by a wildfire or	natural disaster for which the Governor proclaimed a state of emergency? ☐ Yes ☐ N
2. Type of disaster:	
3. Date of the damage or destruction:	
4. Was this property your principal residence when the dis- lf no, date property was no longer your principal reside	
5. Was this property a multi-unit property? Yes No	If yes, which unit was your principal residence?
6. Did you reconstruct the damaged or destroyed residence	ce b <mark>ef</mark> ore the sale? Yes No
7. Was there any new construction to this property since the	he last tax bill(s) and bef <mark>ore the date</mark> of sale? ☐ Yes ☐ No
If yes, please explain:	
	an that of the replacement primary residence, you must attach a copy of the origina
residence's latest property tax bill and any supplemental t	ax bili(s) issued before the date of sale.
	CERTIFICATION
I certify (or declare) under penalty of perjury under hereon, is true, correct, and complete to the best	er the laws of the State of California that the foregoing, and all information of my knowledge and belief.
SIGNATURE OF CLAIMANT	PRINTED NAME DATE
>	
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	EMAIL ADDRESS

All information provided on this claim is subject to verification.

IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED THIS CLAIM IS NOT SUBJECT TO PUBLIC INSPECTION



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 a victim of a wildfire or other natural disaster to transfer the factored base year value of their primary residence 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 in its damaged state.
- The original primary residence must have been your principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) at the time of the wildfire or disaster.
- 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.

The property must have been substantially damaged or destroyed by a disaster for which the Governor proclaimed a state of emergency. The original primary residence is substantially damaged or destroyed if either the land or the improvements sustain physical damage amounting to more than 50 percent of either the land or the improvement's full cash value immediately before the wildfire or natural disaster.

If the full cash value of the replacement primary residence is of *equal* or *lesser value* than the full cash value of the original primary residence immediately prior to the date of disaster, 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 substantially damaged or destroyed 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 immediately prior to the date of disaster, 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.

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, whichever occurs last.

A claim must be filed with the Assessor of the county in which the replacement property is located. The claim must be filed within three years of the date of purchase or completion of new construction. Prospective relief is available for late-filed claims.

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 reverse side of this form. 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 primary residence as of its date of sale.



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