NOTICE OF RESCISSION OF CLAIM TO TRANSFER BASE YEAR VALUE TO REPLACEMENT DWELLING UNDER REVENUE & TAXATION CODE SECTION 69.5 (PROPOSITIONS 60/90/110)



Burley Phillips Tehama County Assessor 444 Oak Street - Room B P. O. Box 428 Red Bluff, CA 96080 (530) 527-5931

(530) 527-5931 Fax (530) 529-4019 assessor@tehama.gov Hours:8am-5pm Monday through Friday

SERSORS PARCELID NUMBER PRECORDERS DOCUMENT NUMBER NEE OF PURCHASE PURCHASE PRICE DATE OF COMPLETION OF NEW CONSTRUCTION COST OF NEW CONSTRUCTION SCOPERTY ADDRESS (street, ety, countly, state, sip code) SCORDERS DOCUMENT NUMBER \$ NEE OF PURCHASE PURCHASE PRICE DATE OF COMPLETION OF NEW CONSTRUCTION \$ SCORDERTY ADDRESS (street, ety, countly, state, sip code) SCORDERS DOCUMENT NUMBER \$ NEE OF PURCHASE SOCIAL SECURITY NUME SOCIAL SECURITY NUME COLLINANT SOCIAL SECURITY NUME SOCIAL SECURITY NUME MEE OF SPOUSE (provide if the spouse is a record owner of either the original proverty or the replacement dealing) SOCIAL SECURITY NUME Idease check the box under which you are filing this Notice of Rescission: \$ I (1) This Notice of Rescission must be filed with the Assessor: \$ Before the date the county first issues a refund check for the property taxes on the transferred base year value. \$ I (2) This Notice of Rescission must be filed with the Assessor: \$ Within 6 years after relief was granted, and \$ The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. I/We certify (or declare) under penalty of perjury under the laws of the State of California that the	
S S NOPERTY ADDRESS (street, city, coundy, street, zip code) S NET ORIGINAL CLAIM WAS FILED SOCIAL SECURITY NUMBER SCLAIMANT INFORMATION (please print) SOCIAL SECURITY NUMBER NME OF SCLAIMANT SOCIAL SECURITY NUMBER SCLAI FOR CLAIMANT SOCIAL SECURITY NUMBER NME OF SCLAIMANT SOCIAL SECURITY NUMBER Idease check the box under which you are filing this Notice of Rescission: SOCIAL SECURITY NUMBER (1) This Notice of Rescission must be filed with the Assessor: SOCIAL SECURITY NUMBER • If a refund is not applicable, before any property taxes on the new transferred base year value. If taxes have not been paid, before any property taxes on the new transferred base year value. • If the replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION • Within 6 years after relief was granted, and If we certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.	
SCHERTY ADDRESS (arreet, opt, county, state, ap code) Image: constraint of the second owner of ether the original property or the replacement dwelling) SCLALIMANT Socialy SECURITY NUMB MIE OF SPOUSE (provide if the spouse is a record owner of ether the original property or the replacement dwelling) SOCIAL SECURITY NUMB Itease check the box under which you are filling this Notice of Rescission. Image: constraint of the spouse is a record owner of ether the original property or the replacement dwelling) SOCIAL SECURITY NUMB Itease check the box under which you are filling this Notice of Rescission. Image: constraint of the spouse is a record owner of ether the original property or the replacement dwelling) SOCIAL SECURITY NUMB Itease check the box under which you are filling this Notice of Rescission. Image: constraint of the spouse is a record owner of ether the original property taxes on the property taxes on the transferred base year value. I (1) This Notice of Rescission must be filed with the Assessor: Image: constraint of the replacement property was vacated as the principal place of residence within 90 days after the origin was filed. I (2) This Notice of Rescission must be filed with repensity of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AMMAT'S SIGNATURE DATE OWDE'S SIGNATURE DATE OWDE'S SIGNATURE DATE <td< th=""><th>JCTION</th></td<>	JCTION
SCHERTY ADDRESS (arreet, opt, county, state, ap code) Image: constraint of the second owner of ether the original property or the replacement dwelling) SCLALIMANT Socialy SECURITY NUMB MIE OF SPOUSE (provide if the spouse is a record owner of ether the original property or the replacement dwelling) SOCIAL SECURITY NUMB Itease check the box under which you are filling this Notice of Rescission. Image: constraint of the spouse is a record owner of ether the original property or the replacement dwelling) SOCIAL SECURITY NUMB Itease check the box under which you are filling this Notice of Rescission. Image: constraint of the spouse is a record owner of ether the original property or the replacement dwelling) SOCIAL SECURITY NUMB Itease check the box under which you are filling this Notice of Rescission. Image: constraint of the spouse is a record owner of ether the original property taxes on the property taxes on the transferred base year value. I (1) This Notice of Rescission must be filed with the Assessor: Image: constraint of the replacement property was vacated as the principal place of residence within 90 days after the origin was filed. I (2) This Notice of Rescission must be filed with repensity of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AMMAT'S SIGNATURE DATE OWDE'S SIGNATURE DATE OWDE'S SIGNATURE DATE <td< td=""><td></td></td<>	
CLAIMANT INFORMATION (please print) Mee OF CLAIMANT Social SecuritY NUMB Social Security Number Social SecuritY NUMB Social Security Security Security Security Security Security Second Social Security Security Security Security Security Secu	
CLAIMANT INFORMATION (please print) Mee OF CLAIMANT Social SecuritY NUMB Social Security Number Social SecuritY NUMB Social Security Security Security Security Security Security Second Social Security Security Security Security Security Secu	
NME OF CLAMMANT SOCIAL SECURITY NUMB MME OF SPOUSE (provide if the spouse is a record owner of either the original property or the replacement dwelling) SOCIAL SECURITY NUMB Itease check the box under which you are filing this Notice of Rescission: (1) This Notice of Rescission must be filed with the Assessor: • Before the date the county first issues a refund check for the property taxes on the transferred base year value. If a refund is not applicable, before any property taxes are paid on the new transferred base year value. • If taxes have not been paid, before any property taxes on the new transferred base year value become OR (2) This Notice of Rescission must be filed with the Assessor: • Within 6 years after relief was granted, and • The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AMMANT'S SIGNATURE DATE OME PHONE NUMBER DATE OME PHONE NUMBER DATE OME PHONE NUMBER DATE	
AME OF SPOUSE (provide if the spouse is a record owner of ether: the original property or the replacement dwelling) SOCIAL SECURITY NUMB Idease check the box under which you are filing this Notice of Rescission: (1) This Notice of Rescission must be filed with the Assessor: Image: 10 a refund is not applicable, before any property taxes are paid on the new transferred base year value. If a refund is not applicable, before any property taxes on the new transferred base year value become: OR (2) This Notice of Rescission must be filed with the Assessor: • Within 6 years after relief was granted, and (2) This replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AMMENT'S SIGNATURE DATE OWEER HONDE NUMBER DATE ONTIME PHONE NUMBER DATE	
Itease check the box under which you are filing this Notice of Rescission: Itease check the box under which you are filing this Notice of Rescission: Itease check the box under which you are filing this Notice of Rescission: Itease check the box under which you are filing this Notice of Rescission: Itease check the box under which you are filing this Notice of Rescission: Itease check the box under which you are filing this Notice of Rescission: Itease check the box under which you are filing this Notice of the property taxes on the new transferred base year value. Itease check the box under which you are filing this Notice of the property taxes on the new transferred base year value. Itease check the box under which you are filing this Notice of the property taxes on the new transferred base year value. Ite refund is not applicable. before any property taxes on the new transferred base year value become of the system on the new transferred base year value. Ite replacement property was granted, and Ite replacement property was vacated as the principal place of residence within 90 days after the origin was filed. Iter replacement property or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. Iter replacement property suggest of my/our knowledge and belief. Iter replacement property perjury under the laws of the State of California that the foregoing, and all information	ER
(1) This Notice of Rescission must be filed with the Assessor: • Before the date the county first issues a refund check for the property taxes on the transferred base year value. • If a refund is not applicable, before any property taxes are paid on the new transferred base year value. • If taxes have not been paid, before any property taxes on the new transferred base year value become DR (2) This Notice of Rescission must be filed with the Assessor: • Within 6 years after relief was granted, and • The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AMMANT'S SIGNATURE DATE • OUBERS SIGNATURE DATE • OME PHONE NUMBER DATE • OME PHONE NUMBER DATE	ER
(1) This Notice of Rescission must be filed with the Assessor: • Before the date the county first issues a refund check for the property taxes on the transferred base year value. • If a refund is not applicable, before any property taxes are paid on the new transferred base year value. • If taxes have not been paid, before any property taxes on the new transferred base year value become DR (2) This Notice of Rescission must be filed with the Assessor: • Within 6 years after relief was granted, and • The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AMMANT'S SIGNATURE DATE • OUBERS SIGNATURE DATE • OME PHONE NUMBER DATE • OME PHONE NUMBER DATE	
(1) This Notice of Rescission must be filed with the Assessor: • Before the date the county first issues a refund check for the property taxes on the transferred base year value. • If a refund is not applicable, before any property taxes are paid on the new transferred base year value. • If taxes have not been paid, before any property taxes on the new transferred base year value become DR (2) This Notice of Rescission must be filed with the Assessor: • Within 6 years after relief was granted, and • The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AMMANT'S SIGNATURE DATE • OUBERS SIGNATURE DATE • OME PHONE NUMBER DATE • OME PHONE NUMBER DATE	
 Before the date the county first issues a refund check for the property taxes on the transferred base year value. If a refund is not applicable, before any property taxes are paid on the new transferred base year value. If taxes have not been paid, before any property taxes on the new transferred base year value become OR (2) This Notice of Rescission must be filed with the Assessor: Within 6 years after relief was granted, and The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AMANT'S SIGNATURE DATE DATE DATE DATE DATE DATE DATE DATE DATE 	
 If a refund is not applicable, before any property taxes are paid on the new transferred base year value. If taxes have not been paid, before any property taxes on the new transferred base year value become OR (2) This Notice of Rescission must be filed with the Assessor: Within 6 years after relief was granted, and The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AMMANTS SIGNATURE DATE DME PHONE NUMBER OME PHONE NUMBER 	
 If taxes have not been paid, <i>before</i> any property taxes on the new transferred base year value become OR (2) This Notice of Rescission must be filed with the Assessor: Within 6 years after relief was granted, and The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AMMANT'S SIGNATURE DATE OUSE'S SIGNATURE DATE DME PHONE NUMBER DAYTIME PHONE NUMBER) ()	ır value.
OR (2) This Notice of Rescission must be filed with the Assessor: • Within 6 years after relief was granted, and • The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AMANT'S SIGNATURE DATE POUSE'S SIGNATURE DATE OME PHONE NUMBER DATE) ()	
(2) This Notice of Rescission must be filed with the Assessor: • Within 6 years after relief was granted, and • The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. CAMANT'S SIGNATURE DATE POUSE'S SIGNATURE DATE DME PHONE NUMBER DAYTIME PHONE NUMBER) ()	delinquer
(2) This Notice of Rescission must be filed with the Assessor: • Within 6 years after relief was granted, and • The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. CAMANT'S SIGNATURE DATE POUSE'S SIGNATURE DATE DME PHONE NUMBER DAYTIME PHONE NUMBER) ()	
 Within 6 years after relief was granted, and The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AIMANT'S SIGNATURE DATE DOUSE'S SIGNATURE DATE DME PHONE NUMBER DATE DATE 	
The replacement property was vacated as the principal place of residence within 90 days after the origin was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AIMANT'S SIGNATURE DATE DA	
was filed. CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. DATE AIMANT'S SIGNATURE DATE POUSE'S SIGNATURE DATE DME PHONE NUMBER DAYTIME PHONE NUMBER) ()	
CERTIFICATION I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. AIMANT'S SIGNATURE DATE POUSE'S SIGNATURE DATE DME PHONE NUMBER DAYTIME PHONE NUMBER) ()	nal claim
I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. LAIMANT'S SIGNATURE DATE POUSE'S SIGNATURE DATE DME PHONE NUMBER DAYTIME PHONE NUMBER) ()	
I/We certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. LAIMANT'S SIGNATURE DATE POUSE'S SIGNATURE DATE DME PHONE NUMBER DAYTIME PHONE NUMBER) ()	
that the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief. LAIMANT'S SIGNATURE DOUSE'S SIGNATURE DATE DOME PHONE NUMBER)	
best of my/our knowledge and belief. DATE DOUSE'S SIGNATURE DATE DME PHONE NUMBER)	
DATE DATE DATE DME PHONE NUMBER DATE DIME PHONE NUMBER DIME PHONE NUMBER	
DME PHONE NUMBER DAYTIME PHONE NUMBER ()	
DME PHONE NUMBER DAYTIME PHONE NUMBER ()	
) ()	
) ()	
) AILING ADDRESS (including zip code) EMAIL ADDRESS	R
AILING ADDRESS (including zip code)	
All information provided on this form is subject to verification.	
IF YOUR APPLICATION IS INCOMPLETE, YOUR NOTICE OF RESCISSION MAY NOT BE PROCESSED.	
THIS NOTICE IS NOT SUBJECT TO PUBLIC INSPECTION	

BOE-60-NR (BACK) REV. 04 (02-21)

GENERAL INFORMATION (A fee may be required to process this document.)

Until March 31, 2021, California law allows any person who is at least 55 years of age (at the time of sale of original/former property) who resides in a property eligible for the homeowners' exemption (place of residence) or currently receiving the disabled veterans' exemption to transfer the base year value of the original property to a replacement dwelling of equal or lesser value (Propositions 60/90/110). The replacement dwelling must be purchased or newly constructed within two years of the sale of the original property. A claim must be filed with the Assessor's office within three years of the date the replacement dwelling is purchased or new construction of that replacement dwelling is completed.

A claimant may rescind their previously filed claim for a base year value transfer. A claim may be rescinded according to Revenue and Taxation Code section 69.5(i) if this notice of rescission, signed by the original claimant(s), is delivered to the Assessor's office (where the claim was filed) before any of the following have occurred:

- The county first issues a refund check for the property taxes on the transferred base year value.
- If a refund is not applicable, before property taxes are paid on the new transferred base year value.
- If taxes have not been paid, before property taxes on the new transferred base year value become delinquent.

Beginning January 1, 2001, a claimant may rescind their previously filed claim for a base year value transfer if the replacement dwelling was vacated as the claimant's principal place of residence within 90 days after the date the original claim for a base year value was filed, and this notice of rescission is filed with the Assessor within six years after the relief was granted means within six years from the date the county issues a refund check or property taxes are paid on the new transferred base year value.

These rescission provisions apply only to claims for base year value transfers under Propositions 60/90/110. These provisions do not apply to claims for base year value transfers under Proposition 19 that occur on or after April 1, 2021.

If this rescission increases the base year value of a property, or the homeowners' exemption has been incorrectly allowed, appropriate escape assessments or supplemental assessments, including interest as provided in Revenue and Taxation Code section 506, shall be imposed. The statute of limitations for any escape or supplemental assessment will not commence until July 1 of the assessment year in which the notice of rescission is filed with the Assessor.

If a claim is successfully rescinded, then the base year value from the original property may be transferred to another property, as long as the second property also meets all the requirements of section 69.5: (1) The replacement dwelling (land and improvements) must have been acquired or newly constructed on or before March 31, 2021 and within two years of the sale of the original property; (2) the replacement dwelling is of equal or lesser value than the original property; (3) a claim for relief must be filed within three years of the date the replacement dwelling is purchased or new construction of that replacement dwelling is completed. If the second property is purchased on or after April 1, 2021, then the base year value may be transferred under section 2.1 of article XIII A of the California Constitution (Proposition 19), as long as (1) the replacement primary residence is purchased within two years of the sale of the original primary residence, and (2) a claim for relief (BOE-19-B) is timely filed with the County Assessor.

PLEASE NOTE: Transfers between counties are allowed under Propositions 90/110 only if the county in which the replacement dwelling is located has passed an authorizing ordinance and the transfer occurs on or before March 31, 2021. The acquisition of the replacement dwelling must occur on or after the date specified in the county ordinance.

(Please complete applicable information on reverse side.)

