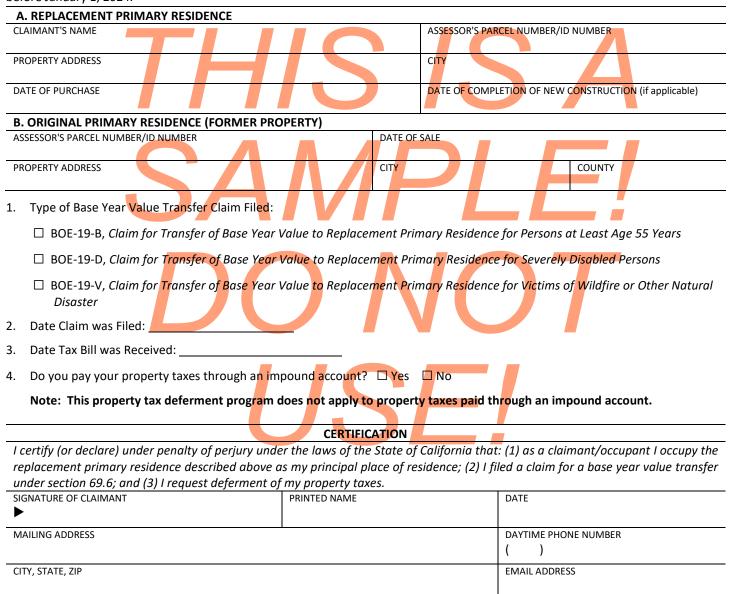
## REQUEST FOR PROPERTY TAX DEFERMENT, §69.6 BASE YEAR VALUE TRANSFERS

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.



## Alyssa Douglass Butte County Assessor

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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.

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

