



**Paul Dictos, CPA**  
**Fresno County Assessor-Recorder**  
P. O. Box 1146  
Fresno, CA 93715  
(559) 600-3534  
www.assessor.co.fresno.ca.us

# **CERTIFICATION OF VALUE BY ASSESSOR FOR BASE YEAR VALUE TRANSFER**

County Assessor

Address

City, State, Zip

Replacement Residence APN \_\_\_\_\_

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.

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:	City:
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 FBVY (prior to sale): \$	Roll Year (year-year):
Total Land FBVY: \$	Land Base Year:
Fair Market Value at Time of Sale: \$	Total Improvement FBVY: \$
	Imp Base Year:
Total Land Value: \$	Total Improvement Value: \$
Was entire property used as a primary residence? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown	Property description, if other than primary residence:
If no, FMV allocated to primary residence:	Land FMV \$
	Improvement FMV \$
Was the property receiving an exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> HOX <input type="checkbox"/> DVX	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? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<b>PRINCIPAL RESIDENCE SUBSTANTIALLY DAMAGED/DESTROYED BY DISASTER FOR WHICH THE GOVERNOR DECLARED A STATE OF EMERGENCY</b>	
Was property substantially damaged or destroyed by a Governor-proclaimed disaster? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of disaster (if applicable):
	Type of disaster (if applicable):
Fair Market Value immediately prior to disaster: \$	Was the property sold in its damaged state? <input type="checkbox"/> Yes <input type="checkbox"/> No
Land Factored Base Year Value (prior to disaster): \$	Factor Base Year Value (prior to disaster): \$
	Roll Year (year-year):
Improvement Factored Base Year Value (prior to disaster): \$	
Was the property eligible for exemption? <input type="checkbox"/> Yes <input type="checkbox"/> 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? <input type="checkbox"/> Yes <input type="checkbox"/> No	

## **COMMENTS:**

## **CERTIFICATION OF VALUE PROVIDED BY:**

Name of Contact:	Email Address:
County Assessor's Office:	Phone Number:

## **CERTIFICATION OF VALUE REQUESTED BY:**

Name of Contact:	Email Address:	Phone Number:
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