



Paul Dictos, CPA
Fresno County Assessor-Recorder
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 (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 (TO BE COMPLETED BY THE REQUESTING ASSESSOR WITH INFORMATION FROM 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 (TO BE COMPLETED BY THE ASSESSOR FROM COUNTY OF ORIGINAL PRIMARY RESIDENCE)

Confirmation of Sale Price:	Confirmation of Date of Sale:
Recorder's Document Number:	Date of Recording:
Total Property FBV (prior to sale): \$	Roll Year (year-year):
Total Land FBV: \$	Land Base Year:
Total Improvement FBV: \$	Imp Base Year:
Fair Market Value at Time of Sale: \$	<input type="checkbox"/> Multiple Base Year (attach explanation)
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	
PRINCIPAL RESIDENCE SUBSTANTIALLY DAMAGED/DESTROYED BY DISASTER FOR WHICH THE GOVERNOR DECLARED A STATE OF EMERGENCY	
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):	Was the property sold in its damaged state? <input type="checkbox"/> Yes <input type="checkbox"/> No
Fair Market Value immediately prior to disaster: \$	Factored Base Year Value (prior to disaster): \$
Roll Year (year-year):	
Land Factored Base Year Value (prior to disaster): \$	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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