EF-60-NR-R03-0208-45000200-1 BOE-60-NR (FRONT) REV. 3 (2-08)

NOTICE OF RESCISSION OF CLAIM TO TRANSFER BASE YEAR VALUE TO REPLACEMENT DWELLING



LESLIE MORGAN ASSESSOR-RECORDER

1450 Court St., Suite 208A

Redding, CA 96001-1667 Tel: (530) 225-3600 Intra_County toll free: 1(800)479-8009

RECORDERS DUCLMENT NUMBER RECORDERS DOCLMENT NU				
DATE OF PURCHASE PURCHASE PURCHASE DATE OF COMPLETION OF NEW CONSTRUCTION COST OF NEW CONSTRUCTION SPECIAL SECURITY ADDRESS (ameet, aby, country, states, aby code) CLAIMANT INFORMATION (please print)	REPLACEMENT DV	WELLING		
SPROPERTY ADDRESS (street, ety, country, states, zip code) DATE ORIGINAL CLAIM WAS PILED CLAIMANT INFORMATION (please print) NAME OF SPOUSE (provider if the spouse is a record conner of either the original property or the replacement deeling) SOCIAL SECURITY NUMBER (1) This Notice of Rescission must be filled 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 delinquer OR (2) This Notice of Rescission must be filled 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 original claim was filed. CERTIFICATION 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. CLAIMANT'S SIGNATURE POUSE'S SIGNATURE ADATE HOME PHONE NUMBER () DATE DATE	ASSESSOR'S PARCEL NUMBER		RECORDER'S DOCUMENT NUMBER	
SPROPERTY ADDRESS (wheek, day, country, state, zip code) DATE ORIGINAL CLAIM WAS PILED CLAIMANT INFORMATION (please print) NAME OF SPOUSE (provide if the apoute is a record owner of either the original property of the replacement deeling) SOCIAL SECURITY NUMBER		1		
DATE ORIGINAL CLAIM WAS FILED CLAIMANT INFORMATION (please print) NAME OF SPOUSE (provide if the spouse is a spood owner of either the original paperty or the replacement duelling). SOCIAL SECURITY NUMBER (1) This Notice of Rescission must be filled 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 become delinquer OR (2) This Notice of Rescission must be filled 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 original claim 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. CLAIMANT'S SIGNATURE ATE DATE HOME PHONE NUMBER () DAYTIME PHONE NUMBER () DAYTIME PHONE NUMBER	DATE OF PURCHASE	PURCHASE PRICE	DATE OF COMPLETION OF NEW CONSTRUCTION	COST OF NEW CONSTRUCTION
CLAIMANT INFORMATION (please print) NAME OF CLAIMANT NAME OF CLAIMANT NAME OF SHOUSE (provide if the spouse is a good owner of either the original property or the replacement dwelling). SOCIAL SECURITY NUMBER SOCIAL S		Ψ		\$
CLAIMANT INFORMATION (please print) NAME OF SPOUSE (provide if the spouse is a record owner of either the original property or the replacement dwelling) Please 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 delinquer 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 original claim 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. **CLAIMANT'S SIGNATURE** **POUSE'S SIGNATURE** **POUSE'S SIGNATURE** **DATE** **POUSE'S SIGNATURE** **DATE** **DATE** **DATE** **DAYTIME PHONE NUMBER* **CLAIMANT PHON	PROPERTY ADDRESS (street, cir	ity, county, state, zip code)		
NAME OF SPOUSE (provide if the spouse is a record owner of either the original property or the replacement dwelling) Please 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 delinquer 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 original claim 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. CLAIMANT'S SIGNATURE PATE DATE HOME PHONE NUMBER (1) DAYTIME PHONE NUMBER (2)				
NAME OF SPOUSE (provide if the spouse is a record owner of either the original property or the replacement dwelling) Please check the box under which you are filling this Notice of Rescission: (1) This Notice of Rescission must be filled 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 delinquer OR (2) This Notice of Rescission must be filled 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 original claim was filled. 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. CLAIMANTS SIGNATURE PATE DATE HOME PHONE NUMBER () DAYTIME PHONE NUMBER ()		MATION (please print)		
Please 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 delinquer 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 original claim 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. **CLAIMANT'S SIGNATURE** **POUSE'S SIGNATURE** **DATE** **POUSE'S SIGNATURE** **DATE** **DATE** **DATE** **DATE** **DATIME PHONE NUMBER** () **DATIME PHONE NUMBER** ()	NAME OF CLAIMANT			SOCIAL SECURITY NUMBER
 □ (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 delinquer OR □ (2) This Notice of Rescission must be filed with the Assessor:	NAME OF SPOUSE (provide if the spouse is a record owner of either the original property or the replacement dwelling)			SOCIAL SECURITY NUMBER
 □ (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 delinquer OR □ (2) 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 delinquer 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 original claim 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. CLAIMANT'S SIGNATURE PATE DATE DATE DAYTIME PHONE NUMBER () DAYTIME PHONE NUMBER ()	Please check the bo	x under which you are fi	ling this Notice of Rescission:	
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 delinquer 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 original claim 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. CLAIMANT'S SIGNATURE POUTE SIGNATURE DATE DAYTIME PHONE NUMBER () DAYTIME PHONE NUMBER	☐ (1) This Notice o	of Rescission must be file	ed 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 original claim was filed. CERTIFICATION	If a refund is nIf taxes have n	not app <mark>licable, before any</mark> not been paid, before any	y property taxes are paid on the new transfe y property taxes on the new transferred base	rred base year value.
The replacement property was vacated as the principal place of residence within 90 days after the original claim was filed. CERTIFICATION	☐ (2) This Notice o	of Rescission must be file	ed with the Assessor:	
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. CLAIMANT'S SIGNATURE DATE DATE HOME PHONE NUMBER DAYTIME PHONE NUMBER ()	The replacement	_		90 days after the original claim
information hereon, is true, correct, and complete to the best of my/our knowledge and belief. CLAIMANT'S SIGNATURE DATE SPOUSE'S SIGNATURE DAYTIME PHONE NUMBER () DAYTIME PHONE NUMBER			CERTIFICATION	
SPOUSE'S SIGNATURE DATE HOME PHONE NUMBER ()				
HOME PHONE NUMBER () DAYTIME PHONE NUMBER ()	CLAIMANT'S SIGNATURE			DATE
HOME PHONE NUMBER () DAYTIME PHONE NUMBER ()				
()	SPOUSE'S SIGNATURE			DATE
()				
() MAILING ADDRESS (including zip code) E-MAIL ADDRESS	HOME PHONE NUMBER			DAYTIME PHONE NUMBER
MAILING ADDRESS (including zip code) E-MAIL ADDRESS	()			()
	MAILING ADDRESS (including zip	o code)		E-MAIL ADDRESS

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



GENERAL INFORMATION

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

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. 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 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. 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.

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 section 506, shall be imposed. The statue 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 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.

PLEASE NOTE: Transfers between counties are allowed only if the county in which the replacement dwelling is located has passed an authorizing ordinance. 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.)

