EF-19-B-R03-0523-51000133-1
BOE-19-B (P1) REV. 03 (05-23)

CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT PRIMARY RESIDENCE FOR PERSONS AT LEAST AGE 55 YEARS

Applies to base year value transfers occurring on or after April 1, 2021.

Kathy Scriven
Sutter County Assessor
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Yuba City, CA 95993
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A. REPLACEMENT PRIMARY RESIDENCE

ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER (if known)
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION (if applicable)
PURCHASE PRICE $	COST OF NEW CONSTRUCTION (if applicable) $

PROPERTY ADDRESS	CITY	COUNTY

1. Do you occupy the replacement primary residence as your principal residence? ☐ Yes ☐ No
2. Is this property a multi-unit property? ☐ Yes ☐ No **If yes,** which unit is your principal residence? _____
3. Is the new construction described performed on a replacement primary residence which has already been granted the base year value transfer within the past two years? ☐ Yes ☐ No **If yes,** what was the date of your original claim? _____

B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)

ASSESSOR'S PARCEL/ID NUMBER

DATE OF SALE	SALE PRICE $

PROPERTY ADDRESS (property must be in California)	CITY	COUNTY

1. Was this property your principal residence? ☐ Yes ☐ No Date property was no longer your principal residence: _____
2. Was this property a multi-unit property? ☐ Yes ☐ No **If yes**, which unit was your principal residence? _____
3. Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)? ☐ Yes ☐ No
4. Was there any new construction to this property since the last tax bill(s) and before the date of the sale? ☐ Yes ☐ No

   If yes, please explain: _____

NOTE: If the property is located in a different county than that of the replacement primary residence, you must attach a copy of the original residence's latest property tax bill and any supplemental tax bill(s) issued before the date of sale.

C. CLAIMANT INFORMATION *(please print)* ***Please provide valid identification with date of birth.***

NAME OF CLAIMANT	DATE OF BIRTH	SOCIAL SECURITY NUMBER	AT LEAST AGE 55 AT TIME OF SALE? ☐ Yes ☐ No

Have you previously been granted a base year value transfer for age or disability under section 2.1 of article XIII A (Proposition19)? ☐ Yes ☐ No

If yes, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted. _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I occupy the replacement primary residence described above as my principal place of residence; (2) as a claimant I was at least 55 years of age at the time of the sale of my original residence; and (3) the foregoing, and all information hereon, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT ▶	PRINTED NAME	DATE
MAILING ADDRESS		DAYTIME PHONE NUMBER ( )
CITY, STATE, ZIP		EMAIL ADDRESS

All information provided on this form is subject to verification.
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.
THIS CLAIM IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION

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GENERAL INFORMATION

Beginning April 1, 2021, section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6, allows an owner of a primary residence who is at least age 55 at time of sale of the original primary residence to transfer the factored base year value of their primary residence in California to a replacement primary residence that is located anywhere in California. To qualify for the base year value transfer, the following requirements must be met:

- The original primary residence must be sold.
- The original primary residence must have been your principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) either (1) at the time of sale, or (2) within two years of the purchase of your replacement primary residence.
- The replacement primary residence must be purchased or newly constructed within two years of the sale of the original primary residence.
- Claimant must own and occupy the replacement primary residence as a principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) at the time this claim is filed.
- Either (1) the sale of the original primary residence or (2) the purchase or completion of new construction of the replacement primary residence must occur on or after April 1, 2021.

If the replacement primary residence is of *equal or lesser value* than the original primary residence, the factored base year value of the original primary residence becomes the base year value of the replacement primary residence. "Equal or lesser value" means the full cash value of the replacement primary residence does not exceed one of the following, which is based on the date of sale of the original primary residence and the date of purchase or completion of new construction of the replacement primary residence:

- 100 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed **before** the sale of the original primary residence.
- 105 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the **first** year after the sale of the original primary residence.
- 110 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the **second** year after the sale of the original primary residence.

If the full cash value of the replacement primary residence is of greater value than the adjusted full cash value of the original primary residence, partial relief is available. The difference between the adjusted full cash value of the original primary residence and the full cash value of the replacement primary residence will be added to the factored base year value that is transferred to the replacement primary residence.

Under Revenue and Taxation Code section 110(b), "full cash value" is presumed to be the purchase price, unless it is established by evidence that the real property would not have transferred for that purchase price in an open market transaction.

If the replacement primary residence is partly purchased and partly constructed, then the full cash value for both land and improvements is determined as either the date of purchase or the date of completion of new construction, whichever occurs last.

A homeowner who is at least age 55 at time of sale of the original primary residence or severely disabled may transfer their base year value up to three times.

The disclosure of the social security number by the claimant of a replacement primary residence is mandatory. The number is used by the Assessor to verify the eligibility of a person claiming this exclusion and by the State of California to prevent more than three base year value transfers. This claim is confidential and not subject to public inspection.

If you believe you qualify for this exclusion, you must provide evidence that you were at least 55 years old when the original primary residence sold and declare under penalty of perjury (see reverse) that you were at least 55, and complete the reverse side of this form.

A claim must be filed with the Assessor of the county in which the replacement property is located. A claim for relief 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. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim.

If your claim is approved, the base year value will be transferred to the replacement primary residence as of the latest qualifying event — the sale of the original primary residence, the purchase of the replacement primary residence, or the completion of construction of the replacement primary residence. This means that if you purchase or construct your replacement primary residence first and sell your original primary residence second, you will be responsible for the increased taxes on your replacement primary residence through the date your original primary residence is sold.

If you are filing a claim for additional treatment as the result of new construction performed on a replacement primary residence that has already been granted the benefit, you must complete the reverse side of this form. You may be eligible if the new construction is completed within two years of the date of sale of the original primary residence; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement primary residence at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original primary residence as of its date of sale.

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