

CERTIFICATION OF VALUE BY ASSESSOR FOR BASE YEAR VALUE TRANSFER



Burley Phillips
Tehama County Assessor

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Hours: 8am-5pm Monday through Friday

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, Roll Year, Total Land FBVY, Land Base Year, Total Improvement FBVY, Imp Base Year, Fair Market Value at Time of Sale, Multiple Base Year, Total Land Value, Total Improvement Value, Property description, Was entire property used as a primary residence, If no, FMV allocated to primary residence, Land FMV, Improvement FMV, Was the property eligible for exemption, Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer, For this applicant, has your county previously granted a base year value transfer for age or disability pursuant to Section 2.1 article XIII A (Prop 19)?

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?, Date of disaster (if applicable), Type of disaster (if applicable), Was the property sold in its damaged state?, 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, Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer?

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