EF-65-PT-R06-0112-07000162-1 BOE-65-PT (P1) REV. 06 (01-12)

## CLAIM FOR INTERCOUNTY TRANSFER OF BASE YEAR VALUE TO REPLACEMENT PROPERTY FROM PRINCIPAL RESIDENCE DAMAGED OR DESTROYED IN A GOVERNOR-DECLARED DISASTER



## Gus Kramer County Assessor

2530 Arnold Drive, Suite 100 Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/assessor

PROPERTY ADDRESS  DATE OF PURCHASE  DATE OF COMPLETION OF NEW CONSTRUCTION  Is this property your principal place of residence? Yes No  B. ORIGINAL (FORMER) PROPERTY:  ASSESSOR'S PARCEL NUMBER	CITY  RECORDER'S DOCUMENT NUMBER  COST OF NEW CONSTRUCTION
DATE OF PURCHASE  PURCHASE PRICE  DATE OF COMPLETION OF NEW CONSTRUCTION  Is this property your principal place of residence? Yes No  B. ORIGINAL (FORMER) PROPERTY:	RECORDER'S DOCUMENT NUMBER
DATE OF COMPLETION OF NEW CONSTRUCTION  Is this property your principal place of residence? Yes No  B. ORIGINAL (FORMER) PROPERTY:	
DATE OF COMPLETION OF NEW CONSTRUCTION  Is this property your principal place of residence? Yes No  B. ORIGINAL (FORMER) PROPERTY:	
Is this property your principal place of residence?	COST OF NEW CONSTRUCTION
B. ORIGINAL (FORMER) PROPERTY:	
ASSESSOR'S PARCEL NUMBER	
	DATE OF DISASTER
PROPERTY ADDRESS CITY	TY COUNTY
Was this property your principal place of residence?	
NOTE: You must attach a copy of the original property's latest tax bill and any disaster.	ny supplemental tax bill(s) issued before the date of the
Was there any new construction to the original property between the date of thos If <b>Yes</b> , please explain:	ose tax bill(s) and the date of disaster?
C. CLAIMANT INFORMATION	
C. CLAIMANT INFURMATION	
NAME OF CLAIMANT	
NAME OF CLAIMANT  I certify (or declare) under penalty of perjury under the laws of the State	
NAME OF CLAIMANT  I certify (or declare) under penalty of perjury under the laws of the State hereon, is true, correct, and complete to the best of my knowledge and be	belief.

All information provided on this claim is subject to verification. If you have any questions about this form, please contact the Assessor's office.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



## **GENERAL INFORMATION**

California law allows any individual or individuals who reside in an original property (i.e., principal place of residence) to transfer the base year value of the original property that has been substantially damaged of destroyed by a disaster to a replacement property (i.e., principal place of residence) **of equal or lesser value** in another county that has adopted an ordinance allowing such transfers. The following requirements must be met:

- the disaster must be a major misfortune or calamity in an area subsequently proclaimed by the Governor to be in a state of disaster as a result of the misfortune or calamity;
- 2. the replacement property must have been acquired or newly constructed within three years after the date of the disaster (including land);
- 3. a claim for relief must be filed within three years after the replacement property is acquired or newly constructed.

Property is substantially damaged if the land or the improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster.

In general, "equal or lesser value" means the fair market value of a replacement property on the date of purchase or completion of construction does not exceed:

- 1. 105 percent of full cash value or fair market value of the original property immediately prior to the date of disaster if a
  replacement property is purchased or newly constructed within the *first year* following the date of the damage or destruction
  of the original property;
- 110 percent of full cash value or fair market value of the original property immediately prior to the date of disaster if a
  replacement property is purchased or newly constructed within the second year following the date of the damage or destruction
  of the original property; or
- 115 percent of full cash value or fair market value of the original property immediately prior to the date of disaster if a
  replacement property is purchased or newly constructed within the third year following the date of the damage or destruction
  of the original property.

TRANSFERS BETWEEN COUNTIES ARE ALLOWED *ONLY* IF THE COUNTY IN WHICH THE REPLACEMENT PROPERTY IS LOCATED HAS PASSED AN AUTHORIZING ORDINANCE.

The acquisition of an ownership interest in a legal entity that, directly or indirectly, owns real property is not an acquisition of replacement property under the law.



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