

**CERTIFICATION OF VALUE BY ASSESSOR FOR
BASE YEAR VALUE TRANSFER**



**Kristine Lee
Kings County Assessor**

1400 W. Lacey Blvd.
Hanford, CA 93230
559-852-2486
Fax: 559-582-2794

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. An application for a base year value transfer to a replacement primary residence has been filed with the _____ County Assessor's Office. Since the claim involves the transfer of a base year value from an original primary residence located in _____ County, we are requesting the following information from your office.

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 FBYV (prior to sale): \$ | Roll Year (year-year): | | |
| Total Land FBYV: \$ | Land Base Year: | Total Improvement FBYV: \$ | 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 | Property description, if other than primary residence: | | |
| If no, FMV allocated to primary residence: | Land FMV \$ | Improvement FMV \$ | |
| 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 | | | |
| 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)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what is the date of exclusion? _____ | | | |

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 | | | |

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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