BOE-19-D (P1) REV. 02 (05-22)

CLAIM FOR TRANSFER OF BASE YEAR VALUE TO **REPLACEMENT PRIMARY RESIDENCE FOR SEVERELY AND** PERMANENTLY DISABLED PERSONS

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

In

WTY OF MARIA

SHELLY SCOTT ASSESSOR-RECORDER-COUNTY CLERK CHANGE IN OWNERSHIP PO Box C, Civic Center Branch San Rafael, CA 94913

PH (415) 473-7231 FAX (415) 473-6542 www.marincounty.gov

r information and a copy of BOE-6		ent resident of the dv aim for Exclusion of	New Constr	ict your Assessor's office for ruction.
A. REPLACEMENT PRIMARY RESID	ENCE			
ASSESSOR'S PARCEL/ID NUMBER		RECORDER'S DOCUMENT NUMBER (if known)		
DATE OF PURCHASE		DATE OF COMPLETION OF NEW CONSTRUCTION (<i>if applicable</i>)		
PURCHASE PRICE		COST OF NEW CONSTRUCTION (if applicable)		
\$		\$		
PROPERTY ADDRESS		CITY		COUNTY
. Do you occupy the replacement prim 2. Is this property a multi-unit property? 5. Is the new construction described per ransfer within the past two years?	☐ Yes ☐ No If yes formed on a replacement Yes ☐ No If yes, w	s, which unit is your pri primary residence whi /hat was the date of yo	incipal resider	nce? ly been granted the base year val
B. ORIGINAL PRIMARY RESIDENC SSESSOR'S PARCEL/ID NUMBER	E (FORMER PROPERTY	()		
SSESSOR'S FARGELID NOMBER				
ATE OF SALE		SALE PRICE \$		
PROPERTY ADDRESS		CITY		COUNTY
. Was there any new construction to th If yes, please explain:		ld(ren) or grandchild(re tax bill(s) and before th	n)? 🗌 Yes	
. Was there any new construction to th	s property since the last i ifferent county than tha	tax bill(s) and before th t of the replacement	n)? Yes e date of sale primary resid	☐ No ? ☐ Yes ☐ No dence, you must attach a copy o
. Was there any new construction to th If yes, please explain: Note: If the property is located in a d	s property since the last i ifferent county than tha ty tax bill and any supp	tax bill(s) and before th t of the replacement	n)? Yes e date of sale primary resid	☐ No ? ☐ Yes ☐ No dence, you must attach a copy o
Was there any new construction to the lf yes, please explain: Note: If the property is located in a data of the original residence's latest properties.	s property since the last f ifferent county than that ty tax bill and any supp se print)	tax bill(s) and before th t of the replacement	n)? Yes e date of sale primary resid	 No ? Yes No dence, you must attach a copy of the date of sale.
Was there any new construction to the If yes , please explain: Note: If the property is located in a dethe original residence's latest propert. C. CLAIMANT INFORMATION (please)	s property since the last the fifterent county than that the tax bill and any suppose print)	tax bill(s) and before the of the replacement elemental tax bill(s) is al security NUMBER omplete BOE-19-DC, e or disability under se	n)? e date of sale primary resid sued before f Certificate o ction 2.1 of a	□ No ?? □ Yes □ No dence, you must attach a copy of the date of sale. SEVERELY AND PERMANENTLY DISABLED? □ □ No f Disability. rticle XIII A (Proposition 19)?
Was there any new construction to the lf yes, please explain: Note: If the property is located in a date original residence's latest properties. C. CLAIMANT INFORMATION (please) NAME OF CLAIMANT NOTE: Please have a physician of Have you or your spouse previously be yes No	s property since the last the	tax bill(s) and before the of the replacement elemental tax bill(s) is al security NUMBER omplete BOE-19-DC, e or disability under se	n)? e date of sale primary resid sued before f Certificate o ction 2.1 of a	□ No ?? □ Yes □ No dence, you must attach a copy of the date of sale. SEVERELY AND PERMANENTLY DISABLED? □ □ No f Disability. rticle XIII A (Proposition 19)?
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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 severely and permanently disabled 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, which occurs last. A homeowner who is at least age 55 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 the 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.

A claim must be filed with the Assessor of the county in which the replacement property is located.

If you believe that you qualify for this exclusion, in addition to completing the reverse side of this form, you must also complete and submit form BOE-19-DC, Certificate of Disability. On the Certificate of Disability, you must provide either of the following:

• Certification, signed by a licensed physician or surgeon of appropriate specialty, stating the specific reasons that the disability necessitates the move to a replacement primary residence and that the replacement primary residence meets the disability-related requirements, including any locational requirements. In lieu of such a certification, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move to the replacement primary residence is to satisfy identified disability-related requirements; or

• Evidence substantiating that the primary purpose of the move to the replacement primary residence is to alleviate financial burdens caused by the disability. Alternatively, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move is to alleviate the financial burdens caused by the disability.



GENERAL INFORMATION

Revenue and Taxation Code section 74.3(b) defines a severely and permanently disabled person as "... any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, that results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and that has been diagnosed as permanently affecting the person's ability to function, including, but not limited to, any disability or impairment that affects sight, speech, hearing, or the use of any limbs."

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 until 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 first page of this form and include a description of the new construction in Section B.4, if applicable. 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 property as of its date of sale.

