EF-65-PT-R06-0112-34000200-1
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

CHRISTINA WYNN
SACRAMENTO COUNTY ASSESSOR
ASSESSMENT STANDARDS
3636 American River Drive, Suite 200
Sacramento, CA 95864-5952
Phone (916) 875-0760
FAX (916) 875-0765
https://assessor.saccounty.gov

A. REPLACEMENT PROPERTY:

ASSESSOR'S PARCEL NUMBER		
PROPERTY ADDRESS		CITY
DATE OF PURCHASE	PURCHASE PRICE	RECORDER'S DOCUMENT NUMBER
DATE OF COMPLETION OF NEW CONSTRUCTION		COST OF NEW CONSTRUCTION

Is this property your principal place of residence? ☐ Yes ☐ No

B. ORIGINAL (FORMER) PROPERTY:

ASSESSOR'S PARCEL NUMBER		DATE OF DISASTER
PROPERTY ADDRESS	CITY	COUNTY

Was this property your principal place of residence? ☐ Yes ☐ No

NOTE: You must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of the disaster.

Was there any new construction to the original property between the date of those tax bill(s) and the date of disaster? ☐ Yes ☐ No
If **Yes**, please explain:

C. CLAIMANT INFORMATION

NAME OF CLAIMANT

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information hereon, is true, correct, and complete to the best of my knowledge and belief.

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

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

EF-65-PT-R06-0112-34000200

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:

1. 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;
2. 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
3. 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.