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BOE-19-V (P1) REV. 00 (02-21)

**CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT
 PRIMARY RESIDENCE FOR VICTIMS OF WILDFIRE OR OTHER
 NATURAL DISASTER**

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

A. REPLACEMENT PRIMARY RESIDENCE

ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER	
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION <i>(if applicable)</i>	
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION <i>(if applicable)</i> \$	
PROPERTY ADDRESS	CITY	COUNTY

Do you occupy the replacement primary residence as your principal residence? Yes No

B. ORIGINAL RESIDENCE (FORMER PROPERTY)

ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER	
DATE OF SALE	SALE PRICE \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Was this property damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency? Yes No

2. Type of disaster: _____

3. Date of the damage or destruction: _____

4. Was this property your principal residence when the disaster occurred? Yes No

5. Did you reconstruct the damaged or destroyed residence before the sale? Yes No

6. Was there any new construction to this property since the last tax bill(s) and before the date of sale? Yes No

If YES, please explain: _____

NOTE: If this property is located in a different county than that of the replacement primary residence, you must attach a copy of the original residence's latest property tax bill and any supplemental tax bill(s) issued before the date of sale.

CERTIFICATION

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 ▶	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

All information provided on this claim is subject to verification.
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED



GENERAL INFORMATION

Beginning April 1, 2021, California law allows an owner of a primary residence who is a victim of a wildfire or other natural disaster to transfer the factored base year value of their primary residence to a replacement primary residence that is located anywhere in California and purchased or newly constructed within two years of the sale of the original primary residence.

The property must have been substantially damaged or destroyed by a disaster for which the Governor proclaimed a state of emergency.

“Victim of a wildfire or natural disaster” means the owner of a primary residence that has been substantially damaged as a result of a wildfire or natural disaster that amounts to more than 50 percent of the improvement value of the primary residence immediately before the wildfire or natural disaster.

If the full cash value of the replacement primary residence is of *equal* or *lesser value* than the full cash value of the original primary residence immediately prior to the date of disaster, the factored base year value of the original primary residence becomes the base year value of the replacement primary residence.

If the full cash value of the replacement primary residence is of *greater value* than the full cash value of the original primary residence immediately prior to the date of disaster, partial relief is available. The difference between the 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.

A claim must be filed with the Assessor of the county in which the replacement property is located. The claim must be filed within two years of the date of purchase or completion of new construction. Prospective relief is available for late-filed claims.

