



Ms. Laura Marshall
Sierra County Assessor

100 Courthouse SQ
 Downieville, CA 95936-8
 Phone: (530) 289-3283

CERTIFICATION OF VALUE BY ASSESSOR FOR BASE YEAR VALUE TRANSFER

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.

Please complete Section B of this form and return it to our office at the address above.

A. ORIGINAL PRIMARY RESIDENCE (TO BE COMPLETED BY THE REQUESTING ASSESSOR WITH INFORMATION FROM 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 (TO BE COMPLETED BY THE ASSESSOR FROM COUNTY OF ORIGINAL PRIMARY RESIDENCE)

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| Confirmation of Sale Price: | Confirmation of Date of Sale: |
| Recorder's Document Number: | Date of Recording: |
| Total Property FBV (prior to sale): \$ | Roll Year (year-year): |
| Total Land FBV: \$ | Land Base Year: |
| Total Improvement FBV: \$ | 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 <input type="checkbox"/> Unknown | Property description, if other than primary residence: |
| If no, FMV allocated to primary residence: | Land FMV \$ |
| | Improvement FMV \$ |
| Was the property receiving an exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> HOX <input type="checkbox"/> DVX | 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 | |
| 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 | |

COMMENTS:

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: |
|------------------|----------------|---------------|

