BOE-19-C (P1) REV. 04 (05-25) ASSR (Rev. 10-25)

CERTIFICATION OF VALUE BY ASSESSOR FOR BASE YEAR VALUE TRANSFER

JEFFREY PRANG
ASSESSOR

JEFF PRANG, ASSESSOR
COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
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Si desea ayuda en Español, llame al número 213.974.3211

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)

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: $		☐ Multiple Base Year (attach explanation)	
Total Land Value: $		Total Improvement Value: $	
Was entire property used as a primary residence? ☐ Yes ☐ No ☐ 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? ☐ Yes ☐ No ☐ HOX ☐ 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? ☐ Yes ☐ 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? ☐ Yes ☐ No	Date of disaster (if applicable):	Type of disaster (if applicable):	Was the property sold in its damaged state? ☐ Yes ☐ 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? ☐ Yes ☐ 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? ☐ Yes ☐ 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:

THIS CLAIM IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION.