



## GENERAL INFORMATION

California law allows any person who is severely and permanently disabled, as defined below, (at the time of sale of original form residence) and who resides in a property eligible for the homeowners exemption (place of residence) or currently receiving disabled veterans exemption to transfer the base year value of the principal residence to a replacement dwelling of equal or lesser value within the same county. In addition, to qualify for transfer of a base year value to a replacement dwelling all the following requirements must be met: (1) The replacement dwelling must have been acquired or newly constructed on or after June 1, 1975 (except transfers between counties see below) ( ) the replacement dwelling must be purchased or newly constructed within two years of the sale of the original (former) residence ( ) the original property must be subject to reappraisal at its current fair market value in accordance with section 110.1 or 50 of the Revenue and Taxation Code or must receive a transferred base year value as determined in accordance with sections 50, 51, or 52 of the Revenue and Taxation Code, because the property qualifies as replacement residence and ( ) a claim for relief must be filed within two years of the date a replacement dwelling is purchased or new construction of that replacement dwelling is completed. If you file your claim after the two year period, relief will be granted beginning with the calendar year in which you file your claim. If you sold the original property to your parent, child, or grandchild and the person filed a claim for the parent child or grandparent grandchild change in ownership exclusion, then you may not transfer base year value under section 50.5.

If you are filing a claim for additional treatment under section 50.5 as the result of new construction performed on a replacement dwelling which has already been granted the benefit, you must complete the form. You may be eligible if the new construction was completed within two years of the date of sale of the original property you have notified the Assessor in writing of the completion of new construction within 180 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 dwelling 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.

In general, equal or lesser value of a replacement dwelling has been defined as: 100 percent of market value of the original property as of its date of sale if a replacement dwelling is purchased before an original property is sold; 105 percent of market value of the original property as of its date of sale if a replacement dwelling is purchased within one year of the sale of the original property; 110 percent of market value of the original property as of its date of sale if a replacement dwelling is purchased within two years of the sale of the original property.

If the original property was substantially damaged or destroyed by misfortune or calamity (not a Governor declared disaster) and in its damaged state, the fair market value of the property immediately preceding the damage or destruction is used for purposes of the equal or lesser value test. A property is substantially damaged or destroyed if either land or improvements sustain physical damage amounting to more than 50 percent of its full cash value immediately prior to the misfortune or calamity.

If you feel you qualify for this exclusion, you must provide certification, signed by a licensed physician or surgeon of the appropriate specialty, that you are severely and permanently disabled and complete the reverse side of this form. You must also provide either of the following:

Certification (form BOE-100-A), signed by a licensed physician or surgeon of appropriate specialty, stating the specific reasons that the disability necessitates the move to a replacement property and that the replacement dwelling 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 dwelling is to satisfy identified disability related requirements, or

Evidence substantiating that the primary purpose of the move to the replacement dwelling 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.

Revenue and Taxation Code section 50.5 (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 to employment or substantially limits one or more major life activity of that person, and that has been diagnosed as permanent 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.

*The disclosure of social security numbers by all claimants of a replacement dwelling is mandatory as required by Revenue and Taxation Code section 69.5 [see Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] The numbers are used by the Assessor to verify the eligibility of persons claiming this exclusion and by the state to prevent multiple claims in different counties. This claim is not subject to public inspection.*

*Generally, claimants will be granted property tax relief under section 69.5 of the Revenue and Taxation Code only once. However, the legislature created an exception to this one time only clause. If a person becomes disabled after receiving the property tax relief for age, the person may transfer the base year value a second time because of the disability.*

**Please Note:** Transfers between counties are allowed only if the county in which the replacement dwelling is located has passed authorizing ordinance. The acquisition of the replacement dwelling must occur on or after the date specified in the county ordinance.

*(Please complete applicable information on page 1.)*