

**CLAIM FOR INTERCOUNTY TRANSFER OF BASE-YEAR VALUE FROM PRINCIPAL RESIDENCE DAMAGED OR DESTROYED IN A GOVERNOR-DECLARED DISASTER TO REPLACEMENT PROPERTY**



**Thomas P. Kidwell**  
Madera County Assessor  
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**A. REPLACEMENT PROPERTY:**

Assessor's Parcel Number \_\_\_\_\_

Property Address \_\_\_\_\_  
(STREET)

\_\_\_\_\_  
(CITY) (COUNTY)

Recorder's Document No. \_\_\_\_\_

Date of Purchase/Purchase Price \_\_\_\_\_ / \_\_\_\_\_

Date of Completion of New Construction/Cost of Construction \_\_\_\_\_ / \_\_\_\_\_

Is this property your principal place of residence?  Yes  No

**B. ORIGINAL (FORMER) PROPERTY:**

Assessor's Parcel Number \_\_\_\_\_ Date of Disaster \_\_\_\_\_

Property Address \_\_\_\_\_  
(STREET)

\_\_\_\_\_  
(CITY) (COUNTY)

Assessor's Full Cash Value Prior to Disaster \_\_\_\_\_

Assessor's Base Year Value Prior to Disaster \_\_\_\_\_

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. Also, 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 (PLEASE PRINT)**

Name of Claimant \_\_\_\_\_

*I/We declare under penalty of perjury under the laws of the State of California that: (1) as a claimant I/we as claimants occupy the replacement property described as my/our principal place of residence; and (2) the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.*

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

If you have any questions about this form, please contact the Assessor's office.

**All information provided on this form is subject to verification.  
IF YOUR APPLICATION IS INCOMPLETE, IT MAY NOT BE POSSIBLE TO PROCESS YOUR CLAIM.**

## 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 or 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 (3) years after the date of the disaster (including land); (3) the disaster must have occurred on or after October 20, 1991; and (4) a claim for relief must be filed **no later than January 1, 1996**, or **within three (3) years** after the replacement property is acquired or newly constructed, **whichever is later**.

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 (a) **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 with the **first year** following the date of the damage or destruction of the original property; (b) **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 with the **second year** following the date of the damage or destruction of the original property; or (c) **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.

PLEASE COMPLETE APPLICABLE INFORMATION ON REVERSE SIDE.