BOE-60-AH (P1) REV. 13 (02-11)

CLAIM OF PERSON(S) AT LEAST 55 YEARS OF AGE FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT DWELLING

(INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)

DENNIS DRAEGER
ASSESSOR-RECORDER-COUNTY CLERK
COUNTY OF SAN BERNARDINO
ASSESSOR'S OFFICE
172 West Third Street
San Bernardino, CA 92415-0310
www.sbcounty.gov/assessor
(909) 387-8307 - 1-877-885-7654

A. REPLACEMENT DWELLING

ASSESSOR'S PARCEL NUMBER		RECORDER'S DOCUMENT NUMBER	
DATE OF PURCHASE	PURCHASE PRICE $	DATE OF COMPLETION OF NEW CONSTRUCTION	COST OF NEW CONSTRUCTION $

PROPERTY ADDRESS *(street, city, county)*

Was the new construction described performed on a replacement dwelling which has already been granted the benefit under section 69.5 within the past two years? ☐ Yes ☐ No

If yes, what was the date of your original claim? _____

B. ORIGINAL (FORMER) PROPERTY

ASSESSOR'S PARCEL NUMBER	DATE OF SALE	SALE PRICE $

PROPERTY ADDRESS *(street, city, county)*

Was this property your principal place of residence? ☐ Yes ☐ No

Did this property transfer to your parent(s), child(ren), or grandchild(ren)? ☐ Yes ☐ No

Note: When applicable, if the property is located in a different county from that of the replacement property, you must attach a copy of the original property's latest tax bill and any supplemental tax bill(s) issued before the date of sale. Also, 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:*

Was this property substantially damaged or destroyed by misfortune or calamity (not a Governor-declared disaster) and sold in its damaged state? ☐ Yes ☐ No

If yes, what was the date of the misfortune or calamity? _____

C. CLAIMANT INFORMATION *(please print)*

NAME OF CLAIMANT	SOCIAL SECURITY NUMBER
DATE OF BIRTH *(provide copy of valid identification with date of birth)*	AT LEAST AGE 55 ☐ Yes ☐ No
NAME OF SPOUSE *(provide if the spouse is a record owner of the replacement dwelling)*	SOCIAL SECURITY NUMBER
DATE OF BIRTH	AT LEAST AGE 55 ☐ Yes ☐ No

Have either you or your spouse previously been granted relief under section 69.5 because of disability? ☐ Yes ☐ No

CERTIFICATION

I/We certify (or declare) under penalty of perjury under the laws of the State of California that: (1) neither of the claimant(s) above have previously been granted relief under section 69.5; (2) as a claimant/occupant I/we occupy the replacement dwelling described as my/our principal place of residence; and (3) the foregoing, and all information hereon, is true, correct, and complete to the best of my/our knowledge and belief.

SIGNATURE OF CLAIMANT ▶	DATE
SIGNATURE OF SPOUSE ▶	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ( )
CITY, STATE, ZIP	EMAIL ADDRESS

If there are not enough spaces above for additional claimant(s) information, please use the above format on a separate sheet of paper and attach. If you have any questions about this form, please contact the Assessor's Office.

Note: *Unless you become disabled at a later date, this may be a one-time only exclusion.*

All information provided on this form is subject to verification.

IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.

THIS CLAIM IS NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

California law allows any person who is at least 55 years of age (at the time of sale of original/former property) who resides in a property eligible for the Homeowners' Exemption (place of residence) or currently receiving the Disabled Veterans' Exemption to transfer the base year value of the original property to a replacement dwelling of equal or lesser value within the same county. For purposes of this exclusion, *original property* and *replacement dwelling* mean a building, structure, or other shelter constituting a place of abode which is owned and occupied by a claimant as his or her principal place of residence, and land eligible for the Homeowners' Exemption. If an original property is a multi-unit dwelling, each unit shall be considered a separate original property.

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 be purchased or newly constructed within two years of the sale of the original property; (2) the original property must be subject to reappraisal at its current fair market value in accordance with sections 110.1 or 5803 of the Revenue and Taxation Code or must receive a transferred base year value as determined in accordance with sections 69, 69.3 or 69.5 of the Revenue and Taxation Code, because the property qualifies as a replacement residence; and (3) a claim for relief must be filed within 3 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 3-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 that person filed a claim for the parent-child or grandparent-grandchild change in ownership exclusion, then you may not transfer your base year value under section 69.5.

In general, *equal or lesser value* means that the fair market value of a replacement property on the date of purchase or completion of construction does not exceed **100 percent** of market value of 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 original property as of its date of sale if a replacement dwelling is purchased within one year **after** 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 the **second year after** 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 sold 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 it sustains physical damage amounting to more than 50 percent of its full cash value immediately prior to the misfortune or calamity.

If you are filing a claim for **additional treatment** under section 69.5 as the result of new construction performed on a replacement dwelling which has already been granted the benefit, you must complete the reverse side of this form. You may be eligible if the new construction is 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 30 days 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.

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 State 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.

If you feel you qualify for this exclusion, you must provide evidence that you are at least 55 years old and/or declare under penalty of perjury (see reverse) that you are at least 55, and complete the reverse side of this form. 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. A separate form for disability must be filed. Contact the Assessor.

If your claim is approved, the base year value will be transferred to the replacement dwelling as of the **latest** qualifying event — the sale of the original property, the purchase of the replacement dwelling, or the completion of construction of the replacement dwelling. This means that if you purchase or construct your replacement dwelling **first** and sell your original property **second**, you will be responsible for the increased taxes on your replacement dwelling until your original property is sold.

Please Note: Transfers between counties are allowed only if the county in which the replacement dwelling is located has passed an 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 reverse side.)