BOE-62 (P1) REV. 15 (05-16)

DISABLED PERSONS CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT DWELLING (INTRACOUNTY AND INTERCOUNTY, WHEN APPLICABLE)

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Include form BOE-62-A, *Certificate of Disability*, when filing this form.

You may also qualify for exclusion from reassessment for new construction which makes an existing dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. Contact your Assessor's office for further information and a copy of BOE-63, *Disabled Persons Claim for Exclusion of New Construction.*

A. REPLACEMENT DWELLING

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

PROPERTY ADDRESS *(street, city, county)*

Is the new construction described above the result of new construction 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
NAME OF SPOUSE *(provide if the spouse is a record owner of the replacement dwelling)*	SOCIAL SECURITY NUMBER

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

If **yes**, what is the initial date of disability as determined by a physician? _____

CERTIFICATION

I/we certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I/we occupy the replacement dwelling described above 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
SIGNATURE OF SPOUSE ▶	DATE
HOME PHONE NUMBER ( )	DAYTIME PHONE NUMBER ( )
MAILING ADDRESS	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.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

GENERAL INFORMATION

California law allows any person who is severely and permanently disabled, as defined below, (at the time of sale of original/former residence) and 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 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 6, 1990 (except transfers between counties — see below); (2) the replacement dwelling must be purchased or newly constructed within two years of the sale of the original (former) residence; (3) the original property must be subject to reappraisal at its current fair market value in accordance with section 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 (4) 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.

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 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 6 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 **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 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-62-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 74.3(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 as to employment or substantially limits one or more major life activity of that person, and that has been diagnosed as permanently 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 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 page 1.)

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CERTIFICATE OF DISABILITY

The claimant listed below has applied to transfer their property tax base to a replacement property as provided by section 69.5 of the Revenue and Taxation Code. In order to qualify for this one-time tax benefit, a licensed physician or surgeon of appropriate specialty must certify the disability of the claimant, or claimant's spouse, is both severe and permanent. The definition for a severely and permanently disabled person is, ". . . any person who has a physical disability or impairment, whether from birth or reason of accident or disease, including, but not limited to, any disability or impairment which affects sight, speech, hearing or use of any limbs and which results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and which has been diagnosed as permanently affecting the person's ability to function." (Revenue and Taxation Code section 74.3)

I. TO BE COMPLETED BY A PHYSICIAN *(please print)*

Patient's Name: _____ Date of disability: _____

Description of patient's disability: _____

Identify: (1) the specific reasons why the disability necessitates a move to the replacement dwelling and (2) the disability-related requirements, including any locational requirements, of a replacement dwelling:

I am a licensed ☐ physician ☐ surgeon. My specialty is: _____

CERTIFICATION

I certify that in my medical opinion the above named patient does qualify as a disabled person according to the definition above.

PHYSICIAN'S SIGNATURE ▶	DATE
PHYSICIAN'S NAME *(print or type)*	DAYTIME PHONE NUMBER ( )

II. TO BE COMPLETED BY CLAIMANT, CLAIMANT'S SPOUSE OR LEGAL GUARDIAN *(please print)*

CLAIMANT'S NAME	SPOUSE'S NAME
PROPERTY ADDRESS	ASSESSOR'S PARCEL NUMBER

CERTIFICATE OF DISABILITY *(check A or B)*

☐ A: 1. The claimant or spouse must describe in their own words how the replacement dwelling meets the disability-related requirements identified in Part I *(Part I **must** be completed by a physician)*:

AND

2. *I certify (or declare) under penalty of perjury under the laws of the State of California that the primary purpose of the move to the replacement dwelling is to satisfy the identified disability-related requirements described in Part I.*

OR

☐ B: *I certify (or declare) under penalty of perjury under the laws of the State of California that the primary purpose of the move to the replacement dwelling is to alleviate the financial burdens caused by the disability.*

SIGNATURE OF CLAIMANT ▶	DAYTIME PHONE NUMBER ( )	DATE
SIGNATURE OF SPOUSE ▶	DAYTIME PHONE NUMBER ( )	DATE
E-MAIL ADDRESS		

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