



A Tradition of Stewardship  
A Commitment to Service

**Assessor-Recorder-County Clerk**  
Assessor Division

1127 First Street, Suite 128  
Napa, CA 94559-2931

(707) 253-4467  
Fax: (707) 253-6171

**JOHN TUTEUR**  
**ASSESSOR-RECORDER-COUNTY CLERK**

### BASE YEAR TRANSFER FOR PROPERTIES DAMAGED OR DESTROYED BY FIRE IN A GOVERNOR DECLARED DISASTER

California Revenue and Taxation Code sections 69 and 69.3 allow owners of properties damaged or destroyed in a Governor declared disaster to transfer the base year value of the damaged or destroyed property to another property. A base year transfer is permitted within the county where the property was damaged throughout California (intracounty). As an alternative, 10 counties permit owners of damaged property to bring their value from the county where the property was damaged (intercounty): Contra Costa, Los Angeles, Modoc, Orange, San Francisco, Santa Clara, Solano, Sonoma, Sutter and Ventura. There are different rules for intracounty and intercounty base year transfers.

To qualify for the base year transfer within the same county (intracounty) the following criteria must be met:

- 1) the improvements sustain physical damage amounting to more than 50 percent of . . . the improvement's full cash value immediately prior to the disaster;
- 2) the base year transfer must take place within 5 years of the date that the original property was damaged or destroyed;
- 3) the replacement property will qualify for a complete base year transfer if it costs up to 120% of the full market value of the damaged or destroyed property immediately prior to the disaster. The full market value of the replacement property above 120% will be added to the base year value that was transferred;
- 4) the original property does not have to be sold to qualify for the base year transfer and may retain its base year value in its damaged or destroyed condition. If reconstructed, the improvements will receive a new base year value;
- 5) an application must be filed with the assessor to claim the base year value exclusion within three years of acquisition or new construction of the replacement property.
- 6) the replacement property is comparable to the damaged or destroyed property in size, utility and function;
- 7) only the owner or owners of the damaged or destroyed property are eligible to transfer the base year value.

To qualify for a base year transfer to one of the 10 counties listed above (intercounty) the following criteria must be met:

- 1) the damaged or destroyed property must be the principal residence of the owner as of the date of destruction;
- 2) the replacement property must be the principal residence of the owner when the base year value is transferred;
- 3) the replacement property must be acquired or newly constructed within 3 years of the date of damage or destruction;
- 4) the improvements sustain physical damage amounting to more than 50 percent of . . . the improvement's full cash value immediately prior to the disaster;
- 5) the original property does not have to be sold to qualify for the base year transfer and may retain its base year value in its damaged or destroyed condition. If reconstructed, the improvements will receive a new base year value;
- 6) the replacement property must be of equal or lesser value than the full market value of the damaged or destroyed property. Equal or lesser value means 105% of the full market value of the damaged or destroyed property if purchased or newly constructed within the first year following the damage or destruction; 110% if within the second year and 115% if within the third year;
- 7) an application must be filed with the assessor to claim the base year value exclusion within three years of acquisition or new construction of the replacement property.
- 8) the replacement property cannot have been owned by the claimant prior to the date of damage or destruction of the original property; an application must be filed with the assessor to claim the base year value exclusion within three years of acquisition or new construction of the replacement property.

Should you have any questions please contact Napa County Assessor John Tuteur at 707.253.4459 or by e-mail [john.tuteur@countyofnapa.org](mailto:john.tuteur@countyofnapa.org)