



2017 CASCADE FIRE

INTRA-COUNTY BASE YEAR VALUE TRANSFERS

If your property was substantially damaged or destroyed by the October 2017 Cascade Fire, Revenue and Taxation Code Section 69 allows you to transfer the base year value of your original property to a comparable property within Yuba County, since the damage was due to a Governor-declared disaster. In order to qualify:

1. The original property must be located in Yuba County;
2. The replacement property must be acquired or newly constructed within five years after the date of the disaster (including land);
3. The buyer of the replacement property must have been the owner of the damaged property when the disaster occurred;
4. The property must have sustained physical damage amounting to more than 50 percent of its full cash value immediately prior to the disaster;
5. The replacement property must be similar in size, utility, function, and zoning; and
6. The fair market value of the replacement property on the date of purchase or completion of construction does not exceed 120 percent of full cash value or fair market value of the original property immediately prior to the date of disaster.

To file a claim please download from the Yuba County Assessor's Office website form BOE-65-P titled "Claim for Intra-County Transfer of Base Year Value to Replacement Property for Property Damaged or Destroyed in a Governor Declared Disaster," and return it completed to the Yuba County Assessor's Office.

Should you have any questions please contact the assessor's office or e-mail Yuba County Assessor Stephen S. Duckels at sduckels@co.yuba.ca.us