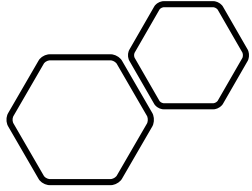


Proposition 19 Intergenerational

Tni Jackson
Principal Appraiser
Contra Costa County Assessor's Office
tni.jackson@assr.cccounty.us
925-313-7400



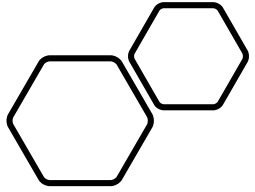


P19 vs. P58

- Effective February 16, 2021

Significant changes from Prop 58 and 193

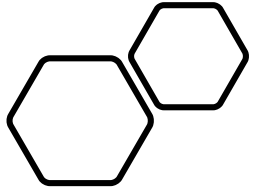
- Only principal residence can qualify for exclusion
- Homeowner or Disabled Veterans Exemption Claim filed within 1 year of transfer
- Value limit Test – Current taxable value plus \$1,000,00



Change in
Ownership

Sale or purchase, gift
or inheritance

Voluntary or
involuntary



Eligible Transferor and Transferee

Child born of the parent(s)

Stepchild of the parent(s)

Child in-law

Adopted child

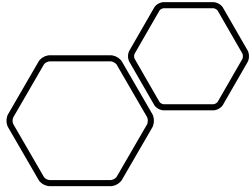
Foster Child

Grandchild (parent deceased)

Principle Residence - requirements

- Primary residence of the transferor
- 1 year from date of transfer to establish primary residence of transferee

The P19 exclusion will be removed if no longer the primary residence of the transferee/beneficiary



Filing Period for P19 Claim

File BOE-19-P or BOE 19-G within three years of the transfer date, or before transfer to a third party

Notwithstanding above, within six months of mailing of notice of supplemental assessment or escape assessment

If all deadlines have passed, prospective relief for the lien date of the year claim if filed, if not transferred to a third party

19-P Claim for Reassessment Exclusion- Parent/Child

BOE-19-P (P1) REV. 00 (02-21)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021

GUS S. KRAMER, ASSESSOR
CONTRA COSTA COUNTY
2530 Arnold Drive, Suite 100
Martinez, CA 94553-4359

Standards Division: (925) 313-7400

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

A. PROPERTY

ASSESSOR'S PARCELID NUMBER

PROPERTY ADDRESS	CITY	
RECORDER'S DOCUMENT NUMBER	DATE OF PURCHASE OR TRANSFER	
PROBATE NUMBER (if applicable)	DATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)

B. TRANSFEROR(S)/SELLER(S) (additional transferors please complete Section D on the reverse)

Print full name(s) of transferor(s)	Name	Name
Family relationship(s) to transferee(s)	Relationship	Relationship

1. If child was adopted, age at time of adoption? _____
2. Was this property the transferor's family farm? ☐ Yes ☐ No
3. Was this property the transferor's principal residence? ☐ Yes ☐ No
If **yes**, please check which of the following exemptions was granted or was eligible to be granted on this property:
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption Date Filed _____
4. Was only a partial interest in the property transferred? ☐ Yes ☐ No If **yes**, percentage transferred _____, %
5. Was this property owned in joint tenancy? ☐ Yes ☐ No

IMPORTANT: If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section C.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

BOE-19-P (P2) REV. 00 (02-21)

C. TRANSFEE(S)/BUYER(S) (additional transferees please complete Section E below)

1. Print full name(s) of transferee(s) _____
2. Family relationship(s) to transferor(s) _____
If child was adopted, age at time of adoption _____
If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership ("registered" means registered with the California Secretary of State) with stepparent on the date of purchase or transfer? ☐ Yes ☐ No
If **NO**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership
If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? ☐ Yes ☐ No
If in-law relationship is involved, was the child-in-law still married to or in a registered domestic partnership with the child on the date of purchase or transfer? ☐ Yes ☐ No
If **NO**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership
If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? ☐ Yes ☐ No
3. Is this property continuing to be used as the family farm by the transferee? ☐ Yes ☐ No
4. Is this property going to be the transferee's principal residence? ☐ Yes ☐ No
If **yes**, please check which of the following exemptions for which a claim was filed and complete a, b, and c below. (Please note that the transferee must file for one of these exemptions within one year of the date of transfer.)
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption Date Filed _____
a. Name of transferee who filed exemption claim _____
b. Date the transferee occupied this property as a principal residence _____ (month/day/year)
c. Does the transferee own another property that is or was their principal residence? ☐ Yes ☐ No
If **yes**, please provide the address below and the move-out date.

ADDRESS	COUNTY	ASSESSOR'S PARCELID NUMBER
CITY, STATE, ZIP	MOVE-OUT DATE (month/day/year)	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B.

SIGNATURE OF TRANSFEE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
SIGNATURE OF TRANSFEE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

Note: The Assessor may contact you for additional information.

D. ADDITIONAL TRANSFEROR(S)/SELLER(S)

PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEE

E. ADDITIONAL TRANSFEE(S)/BUYER(S)

PRINT NAME	RELATIONSHIP TO TRANSFEROR

A Closer Look – Parent/Child

A. PROPERTY		
ASSESSOR'S PARCEL/ID NUMBER		
PROPERTY ADDRESS		CITY
RECORDER'S DOCUMENT NUMBER		DATE OF PURCHASE OR TRANSFER
PROBATE NUMBER <i>(if applicable)</i>	DATE OF DEATH <i>(if applicable)</i>	DATE OF DECREE OF DISTRIBUTION <i>(if applicable)</i>

4. Is this property going to be the transferee's principal residence? ☐ Yes ☐ No
If Yes, please check which of the following exemptions for which a claim was filed and complete a, b, and c below. (Please note that the transferee must file for one of these exemptions within one year of the date of transfer.)
- ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption Date Filed _____
- a. Name of transferee who filed exemption claim _____
- b. Date the transferee occupied this property as a principal residence _____ (month/day/year)

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
MAILING ADDRESS		DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP		EMAIL ADDRESS

19-G Claim for Reassessment Exclusion- Grandparent/Grandchild

BOE-19-G (P1) REV. 01 (05-21)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

--

GUS S. KRAMER, ASSESSOR
CONTRA COSTA COUNTY
2530 Arnold Drive, Suite 100
Martinez, CA 94553-4359

Standards Division: (925) 313-7400

A. PROPERTY

ASSESSOR'S PARCEL/ID NUMBER

PROPERTY ADDRESS

CITY

DATE OF PURCHASE OR TRANSFER

RECORDER'S DOCUMENT NUMBER

DATE OF DEATH (if applicable)

PROBATE NUMBER (if applicable)

DATE OF DECREE OF DISTRIBUTION (if applicable)

B. TRANSFEROR(S)/SELLER(S) (additional transferors, please complete Section D on the reverse)

Print full name(s) of transferor(s)

Name

Name

Family relationship(s) to transferee(s)

Relationship

Relationship

1. Was this property the transferor's family farm? ☐ Yes ☐ No
2. Was this property the transferor's principal residence? ☐ Yes ☐ No
If **yes**, please check which one of the following exemptions was granted or was eligible to be granted on this property:
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
3. Was only a partial interest in the property transferred? ☐ Yes ☐ No If yes, percentage transferred ____%.
4. Was this property owned in joint tenancy? ☐ Yes ☐ No
5. Print name(s) of child(ren) of grandparents who is(are) the parent(s) of grandchild:

IMPORTANT: If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the grandparent or grandchild (or transferor's legal representative) of the transferees listed in Section C.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
▶		
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
▶		
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

(Please complete information on reverse side)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

BOE-19-G (P2) REV. 01 (05-21)

C. TRANSFEE(S)/BUYER(S) (additional transferees please complete Section E below)

Print full name(s) of transferee(s)

Name

Name

Family relationship(s) to transferor(s)

Relationship

Relationship

1. If grandchild was adopted, age at time of adoption: _____ Adopted by whom? _____
2. Parent: Name of direct descendant of grandparent who is the parent of the grandchild: _____
Date of death of direct descendant _____ (Please provide death certificate)
a. Was deceased parent married or in a registered domestic partnership ("registered" means registered with the California Secretary of State) as of the date of death? ☐ Yes ☐ No
b. Is the spouse or registered domestic partner of the deceased parent a: (check one):
☐ Parent of the grandchild ☐ Stepparent of the grandchild (a stepparent need not be deceased)
c. Had surviving spouse/partner remarried or entered into a registered domestic partnership? ☐ Yes ☐ No
If **YES**, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/domestic partnership registration: _____
If **NO**, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death _____ (Please provide death certificate)
3. Is this property continuing to be used as the family farm by the transferee? ☐ Yes ☐ No
4. Is this property going to be the transferee's principal residence? ☐ Yes ☐ No
If yes, please check which of the following exemptions for which a claim was filed and complete a, b, and c below. (Please note that the transferee must file for one of these exemptions within one year of the date of transfer.)
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption Date Filed _____
a. Name of transferee who filed exemption claim: _____
b. Date the transferee occupied this property as a principal residence: _____ (month/day/year)
c. Does the transferee own another property that is or was their principal residence in California? ☐ Yes ☐ No
If yes, please provide the address below and the move out date.

ADDRESS

COUNTY

ASSESSOR'S PARCEL/ID NUMBER

CITY, STATE, ZIP

MOVE-OUT-DATE (month/date/year)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the grandparent or grandchild (or transferee's legal representative) of the transferors listed in Section B.

SIGNATURE OF TRANSFEE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
▶		
SIGNATURE OF TRANSFEE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
▶		
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

Note: The Assessor may contact you for additional information.

D. ADDITIONAL TRANSFEROR(S)/SELLER(S)

PRINT NAME

RELATIONSHIP TO TRANSFEE

E. ADDITIONAL TRANSFEE(S)/BUYER(S)

PRINT NAME

RELATIONSHIP TO TRANSFEROR

A Closer Look – Grandparent/Grandchild

1. If grandchild was adopted, age at time of adoption: _____ Adopted by whom? _____
2. Parent: Name of direct descendant of grandparent who is the parent of the grandchild: _____
Date of death of direct descendant _____ **(Please provide death certificate)**
 - a. Was deceased parent married or in a registered domestic partnership ("*registered*" means registered with the California Secretary of State) as of the date of death? ☐ Yes ☐ No
 - b. Is the spouse or registered domestic partner of the deceased parent a: (*check one*):
☐ Parent of the grandchild ☐ Stepparent of the grandchild (*a stepparent need not be deceased*)
 - c. Had surviving spouse/partner remarried or entered into a registered domestic partnership? ☐ Yes ☐ No
If **YES**, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/domestic partnership registration: _____
If **NO**, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death _____ **(Please provide death certificate)**

Homeowner's Exemption Claim Form

<p>BOE-266 (P1) REV. 13 (05-20) CLAIM FOR HOMEOWNERS' PROPERTY TAX EXEMPTION</p> <p><i>If eligible, sign and file this form with the Assessor on or before February 15 or on or before the 30th day following the date of notice of supplemental assessment, whichever comes first.</i></p> <p>SEE INSTRUCTIONS BEFORE COMPLETING</p> <p>NAME AND MAILING ADDRESS</p> <div style="border: 1px solid black; height: 60px; width: 100%;"></div> <p>HOME PHONE () WORK PHONE ()</p> <p>Print your social security number and name here →</p> <p>Print co-owner's or spouse's social security number and name when this property is also his/her principal residence →</p> <p style="text-align: center;">STATEMENTS</p> <p>This claim may be used to file for the Homeowners' Exemption for the Assessment Roll and the Supplemental Assessment Roll. A new owner must file a claim even if the property is already receiving the homeowners' exemption. Please carefully read the information and instructions before answering the questions listed below.</p> <p>1. When did you acquire this property? _____ (month/day/year)</p> <p>2. Date you occupied this property as your principal residence (see instructions): _____ (month/day/year)</p> <p>3. Do you own another property that is, or was, your principal place of residence in California? <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p style="padding-left: 40px;">If yes, please provide the address below, and the date you MOVED OUT, if no longer your principal place of residence.</p> <p>Address: _____ (Street Address) _____ (City) _____ (Zip Code) _____ (month/day/year)</p> <p><small>Only the owners or their spouses who occupy the above-described property (including a purchaser under contract of sale) or his or her legal representative may sign this claim. (If the property comprises more than one dwelling unit, the other co-owner occupants may wish to file separate claims; however, only one exemption will be allowed per dwelling unit.)</small></p> <p>If you are buying this property under an unrecorded contract of sale and the Assessor does not have a copy of the contract, you must attach a copy to this claim.</p> <p style="text-align: center;">CERTIFICATION</p> <p><i>I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.</i></p> <table border="1" style="width: 100%;"><tr><td style="width: 50%;">SIGNATURE OF OWNER-OCCUPANT</td><td style="width: 50%;">DATE</td></tr><tr><td>SIGNATURE OF OCCUPANT'S SPOUSE OR CO-OWNER-OCCUPANT</td><td>DATE</td></tr><tr><td>EMAIL ADDRESS</td><td>DAYTIME TELEPHONE NUMBER</td></tr></table> <p style="text-align: center;">IF YOU DO NOT OCCUPY THIS PARCEL AS YOUR PRINCIPAL RESIDENCE, PLEASE DISCARD THIS FORM. If you occupy this parcel at a later date, contact the Assessor at that time.</p> <p style="text-align: center;">THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION</p> <p><small>G:\Forms\BoeForms\266-rev13-S-20cc_010521</small></p>	SIGNATURE OF OWNER-OCCUPANT	DATE	SIGNATURE OF OCCUPANT'S SPOUSE OR CO-OWNER-OCCUPANT	DATE	EMAIL ADDRESS	DAYTIME TELEPHONE NUMBER	<p>GUS S. KRAMER, ASSESSOR - CONTRA COSTA COUNTY 2530 Arnold Drive Suite 100, Martinez CA 94553 Exemptions Division (925) 313-7481</p> <div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"><p style="text-align: center; margin: 0;">FOR ASSESSOR'S USE ONLY</p><p>Received _____</p><p>Approved _____</p><p>Denied _____</p><p>Reason for denial _____</p></div> <div style="border: 1px solid black; padding: 5px;"><p style="text-align: center; margin: 0;">PROPERTY DESCRIPTION</p><p>Parcel No. _____</p><p>Address of dwelling _____</p></div>
SIGNATURE OF OWNER-OCCUPANT	DATE						
SIGNATURE OF OCCUPANT'S SPOUSE OR CO-OWNER-OCCUPANT	DATE						
EMAIL ADDRESS	DAYTIME TELEPHONE NUMBER						

A Closer Look – Homeowner's Exemption Form

1. When did you acquire this property? _____
(month/day/year)
2. Date you occupied this property as your principal residence (see instructions): _____
(month/day/year)
3. Do you own another property that is, or was, your principal place of residence in California? ☐ YES ☐ NO
If yes, please provide the address below, and the date you **MOVED OUT**, if no longer your principal place of residence.
- Address: _____
(Street Address) (City) (Zip Code) (month/day/year)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF OWNER-OCCUPANT



DATE

SIGNATURE OF OCCUPANT'S SPOUSE OR CO-OWNER-OCCUPANT



DATE

EMAIL ADDRESS

DAYTIME TELEPHONE NUMBER

Proposition 19 – Valuation Test

- FBYV – Factored Base Year Value
- Market Value - Full cash value, appraised value as of the date of transfer
- Excluded Amount – Factored base year value of the primary residence/farm plus \$1,000,000
- Excess Value – Full cash value on date of transfer minus the excluded amount
- New Taxable Value – New assessed value based on valuation test, if applicant/transferee meets qualifications
- Valuation cap = FBYV plus \$1,000,000

New Taxable Value – Example 1 (no excess)

- Transfer occurs on 7/5/2021
- FBYV is \$725,850
- **Market Value** as of 7/5/21 is \$1,500,000



$\$725,850 + 1,000,000 = 1,725,850$

\$1,500,000 (market value) is not greater than (adjusted value) \$1,725,850

\$725,850 remains as the **New Taxable Value** on the transfer date

New Taxable Value - Example 2 (excess)

- Date of death (DOD) transfer occurs on 2/17/21
- **FBYV** is \$382,321
- **Market value** as of 2/17/21 is \$1,800,000

$$\$382,321 + \$1,000,000 = \$1,382,321$$

$$\$1,800,000 - \$1,382,321 = \$417,679$$

$$\$417,679 + 382,321 = \$800,000$$

New Taxable Value is \$800,000 as of the transfer date



New Taxable Value – Example 3 (excess and ineligible transferee)

- Date of death occurs on 11/15/2021
- To grandson for 75%, to friend for 25%
- **FBYV** is \$250,000
- **Market value** as of 11/15/2021 is \$1,500,000

$\$250,000 + \$1,000,000 = \$1,250,000$

$\$1,500,000 - \$1,250,000 = \$250,000$

$\$250,000 + \$250,000 = \$500,000 \times 75\% = \$375,000$ Grandson's New BYV

$\$1,500,000 \times 25\% = \$375,000$ Friend's new BYV

$\$375,000 + \$375,000 = \$750,000$

New Taxable Value is \$750,000 as of the transfer date



New Taxable Value – Example 4 (excess, spousal and child transfer)

- Date of death transfer occurs on 3/26/21
- **FBYV** is \$465,603
- **Market value** is \$2,225,000
- Spouse gains 66.7%, Son gains 33.3%

$\$465,603 + \$1,000,000 = \$1,465,603$

$\$2,225,000 - \$1,465,603 = \$759,397$

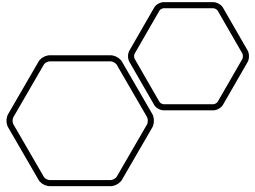
Son's calculation: $\text{FBYV} + \text{excess} = \$1,225,000 \times 33.3\% = \$407,925$

Spouse's calculation: $\text{FBYV } \$465,603 \times 66.7\% = \$310,557$

$\$407,925 + \$310,557 = \$718,482$

New Taxable Value is \$718,482 as of the date of transfer





Successful Tips for P19 Intergenerational Application

Complete Application

Timely Filing of Homeowner's Exemption claim

Submit applicable documents

- Complete Trust
- Asset Distribution


CCC Assessor's Website

County Home » Departments & Offices » Departments & Offices A-D » Assessor

Assessor

Welcome to the Contra Costa County Assessor's Office. The County Assessor is an elected official and is governed by the California Constitution, the laws passed by the Legislature, and the rules adopted by the State Board of Equalization.

For online assistance, use the quick links below.




- [Proposition 19](#)
- [Taxpayer Alert](#)
- [Review Your Value](#)
- [Change Your Address](#)
- [View Your Tax Bill](#)

Duties

- Discovering and assessing all property within the County
- Producing and delivering an assessment roll by July 1 of each year
- Valuing all real property
- Auditing all entities doing business in the County and valuing all taxable personal property
- Establishing and maintaining a set of 11,000 maps for assessment purposes,

Contact Us



Gus Kramer
County Assessor
Email [Gus Kramer](#)
Phone: 925-313-7400
[Biography \(PDF\)](#)

Assessor
Phone: 925-313-7400
Fax: 925-313-7488


Address
2530 Arnold Dr, Suite 100
Martinez, CA 94553

Office Hours
Monday through Friday
8:00am to 4:00pm

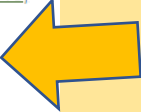
Forms

Official Forms for Viewing and Downloading

Common Forms

- [Request for Value Review \(Proposition 8\) Commercial/Apartments \(PDF\)](#)
 - [Request for Value Review \(Proposition 8\) Residential/Multi-Family \(PDF\)](#)
 - [Change of Address Form \(PDF\)](#)
 - [Claim for Homeowners' Property Tax Exemption \(PDF\)](#)
 - [Claim for Homeowners' Property Tax Exemption \(Spanish\) \(PDF\)](#)
 - [Cancellation of a Homeowners' Exemption \(PDF\)](#)
- 

Forms:

- [Claim for Transfer of Base Year Value to Replacement Primary Residence for Persons at least Age 55 Years](#)
 - [Certificate of Disability](#)
 - [Claim for Transfer of Base Year Value to Replacement Primary Residence for Severely Disabled Persons](#)
 - [Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring On Or After February 16, 2021](#)
 - [Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring On Or After February 16, 2021](#)
 - [Claim for Transfer of Base Year Value to Replacement Primary Residence For Victims of Wildfire Or Other Natural Disaster](#)
 - [Notice of Rescission of Claim to Transfer Base Year Value To Replacement Dwelling Under Revenue and Taxation Code Section 69.5 \(Propositions 60/90/110\)](#)
- 

More information on how Proposition 19 may impact property transfers can be found with the California State Board of Equalization at <https://www.boe.ca.gov>.

References

- <https://www.contracosta.ca.gov/191/Assessor>
- <https://www.boe.ca.gov/>
- Assessor's Office Homeowner Exemptions 925-313-7481
- Assessor's Office Local Exemptions (Disabled Veteran) 925-313-7470
- Assessor's Office Main Line 925-313-7400