



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Executive Director

February 1, 2008

No. 2008/010

TO COUNTY ASSESSORS:

OVER 55/DISABLED BASE YEAR VALUE TRANSFER:
CLAIM CONFIDENTIALITY

Revenue and Taxation Code section 69.5 allows homeowners who are over age 55 or permanently and physically disabled to transfer their property tax base year value from a principal residence to a replacement dwelling, under certain circumstances.¹ Generally, a homeowner can use this property tax relief only one time.²

Homeowners must file a claim form to receive this relief. To track the one-time-only requirement, claimants are required to provide certain personal information on the claim form. Because claimants must submit personal information, section 69.5 provides that the claim be kept confidential. Specifically, section 69.5, subdivision (n) reads:

A claim filed under this section is not a public document and is not subject to public inspection, except that a claim shall be available for inspection by the claimant or the claimant's spouse, the claimant's or the claimant's spouse's legal representative, the trustee of a trust in which the claimant or the claimant's spouse is a present beneficiary, and the executor or administrator of the claimant's or the claimant's spouse's estate.

Thus, only the claimant and the claimant's spouse or their representative, as indicated above, will have access to the confidential claim information. Children of the claimant do not have access to this information. Also, in divorce situations, after the divorce is final, the ex-spouse cannot access the confidential information of the former spouse.

If a taxpayer wants to confirm whether he or she has already used this property tax relief, the taxpayer may write to the County-Assessed Properties Division of the State Board of Equalization and request this information. If a person other than the claimant is making the request, the letter must state that person's relationship to the claimant (for example, spouse, trustee, executor, attorney, legal representative) and provide the claimant's name and social

¹ See Letter To Assessors 2006/010 for a listing of the requirements.

² The sole exception to this requirement is if relief was first granted for age, then relief can be granted a second time if the claimant or claimant's spouse subsequently becomes severely and permanently disabled, and has to move because of the disability.

security number or taxpayer identification number. This information will *not* be provided over the telephone, except in the case of an inquiry from a county assessor's office.

Additional information is available on the Board of Equalization's website under "Frequently Asked Questions" (www.boe.ca.gov/proptaxes/faqs/faqspropindex.htm) and in Letter To Assessors 2006/010 (www.boe.ca.gov/proptaxes/pdf/lta06010.pdf). If you have any questions regarding the property tax relief provided by section 69.5 or the confidentiality requirements, please contact our Assessment Services Unit at 916-445-4982.

Sincerely,

/s/David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

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