



STATE BOARD OF EQUALIZATION
PROPERTY TAXES DEPARTMENT
450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
TELEPHONE (916) 445-4982
FAX (916) 323-8765
www.boe.ca.gov

JOHAN KLEHS
First District, Hayward
DEAN ANDAL
Second District, Stockton
CLAUDE PARRISH
Third District, Torrance
JOHN CHIANG
Fourth District, Los Angeles
KATHLEEN CONNELL
State Controller, Sacramento

November 29, 2001

JAMES E. SPEED
Executive Director
No. 2001/085

TO COUNTY ASSESSORS:

CLAIM FOR BASE YEAR VALUE TRANSFER-
ACQUISITION BY PUBLIC ENTITY (FORM BOE-68)

California law provides that, under certain conditions, a person may transfer the base year value of property that was acquired by a public entity or from which the person was displaced by governmental action resulting in a judgment of inverse condemnation. To help fulfill the statutory requirements, the Board has developed form BOE-68, *Claim for Base Year Value Transfer-Acquisition by Public Entity*. Form BOE-68 is to be considered a Board-prescribed form and should be processed as with all other Board-prescribed forms.

A copy with the latest version of the form (Rev. 1, 8-01) was included with the packet of forms sent with LTA 2001/038, on June 22, 2001. Although this form may be rearranged, we request that you not do so. If you do rearrange the form, it will need to go through the usual review process.

Use of the form BOE-68 will also help facilitate compliance with the requirements of Property Tax Rule 462.500 (h)(2), which requires that the county forward to the Board certain information concerning the transfer.

If you have any questions, please contact Lloyd B. Allred at (916) 324-7361 or e-mail at Lloyd.Allred@boe.ca.gov.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property Taxes Department

DJG:mop