


MERCED COUNTY
MATT H. MAY, ASSESSOR

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**CLAIM FOR REASSESSMENT REVERSAL FOR
 LOCAL REGISTERED DOMESTIC PARTNERS**
A. Description of the property that was reassessed for a change in ownership:

STREET ADDRESS		ASSESSOR'S PARCEL NUMBER
CITY	COUNTY	RECORDER'S DOCUMENT NUMBER
DATE OF TRANSFER OF INTEREST		RECORDING DATE

NOTE: Transfers eligible for this exclusion are only those that occurred during the period January 1, 2000 through June 26, 2015.

B. The parties to the transfer of interest in the above described property:

TRANSFEROR	DATE OF DEATH, IF APPLICABLE:
TRANSFeree	

C. Date of the creation of the registered domestic partnership: _____
 (NOTE: date must be prior to or concurrent with the date of transfer in item B above.)

D. Attach a copy of a certificate or other document from the local government agency that names the transferor and transferee as registered domestic partners.
CERTIFICATION
I certify (or declare) 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 was a local registered domestic partner on the date of transfer.

SIGNATURE OF TRANSFeree REGISTERED DOMESTIC PARTNER OR LEGAL REPRESENTATIVE		DATE
PRINTED NAME OF TRANSFeree OR LEGAL REPRESENTATIVE		TITLE
MAILING ADDRESS		
DAYTIME PHONE NUMBER ()	EMAIL ADDRESS	

***Be sure to attach a copy of the local registered domestic partnership document.
 Your claim will not be processed without that certificate.***

Claim must be filed with the county assessor by June 30, 2022.

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REVENUE AND TAXATION CODE SECTION 62(q)

Change in ownership shall not include: (q) (1) Any transfer of property occurring on or after January 1, 2000, to June 26, 2015, inclusive, between local registered domestic partners, including, but not limited to:

- (A) Transfers to a trustee for the beneficial use of a local registered domestic partner, or the surviving local registered domestic partner of a deceased transferor, or by a trustee of such a trust to the local registered domestic partner of the trustor.
 - (B) Transfers that take effect upon the death of a local registered domestic partner.
 - (C) Transfers to a local registered domestic partner or former local registered domestic partner in connection with a property settlement agreement or decree of dissolution of a local registered domestic partnership or legal separation.
 - (D) The creation, transfer, or termination, solely between local registered domestic partners, of any co-owner's interest.
 - (E) The distribution of a legal entity's property to a local registered domestic partner or former local registered domestic partner in exchange for the interest of the local registered domestic partner in the legal entity in connection with a property settlement agreement or a decree of dissolution of a local registered domestic partnership or legal separation.
- (2) Any transferee whose property was reassessed in contravention of this subdivision shall obtain a reversal of that reassessment upon application to the county assessor of the county in which the property is located. Application by the transferee shall be made to the assessor no later than June 30, 2022. A county may charge a fee for its costs related to the application and reassessment reversal in an amount that does not exceed the actual costs incurred. This paragraph shall be liberally construed to provide the benefits of this subdivision and Article XIII A of the California Constitution to local registered domestic partners.

Under section 62(q)(2)(E), any reassessment reversal granted pursuant to a claim shall apply commencing with the lien date of the assessment year in which the claim is filed. No refunds will be made for any prior assessment year.

Section 62(q)(3) defines a "local registered domestic partner" as a registered domestic partnership established by a city, county, city and county, or special district in which both of the following conditions are met:

- (A) The registrants were of the same sex at the time of registration.
- (B) The registrants were not in a registered domestic partnership with, or married to, any other person at the time of the transfer.

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