EF-58-AH-R21-0522-01000460-1 BOE-58-AH (P1) REV. 21 (05-22)

## **CLAIM FOR REASSESSMENT EXCLUSION FOR** TRANSFER BETWEEN PARENT AND CHILD



## **COUNTY OF ALAMEDA PHONG LA, ASSESSOR**

1221 Oak St., Rm 245 Oakland, Ca. 94612-4288 (510) 272-3800 Fax (510) 208-4905 www.acgov.org/assessor

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

L							
A. PROPERTY							
ASSESSOR'S PARCEL/ID 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)					
States Code, section 405(c)(2)(C)(i) which authorized	orizes the use of social security num cial security number may provide a and the state to monitor the exclusion						
	ansierors prease comprete section b	on the reverse)					
P. Social security number(s)							
2. Social security number(s)							
3. Family relationship(s) to transferee(s) —							
If adopted, age at time of adoption —		<del></del>					
4. Was this property the transferor's principal							
If <b>yes</b> , please check which of the following	,	ble to be granted on this property:					
☐ Homeowners' Exemption ☐ Disabled	·						
5. Have there been other transfers that qualif	ed for this exclusion? $\square$ Yes $\square$ N	No					
		<ul> <li>n. (This list should include for each property: the County, rees/buyers, and family relationship. Transferor's principal</li> </ul>					
6. Was only a partial interest in the property to	6. Was only a partial interest in the property transferred?   Yes   No If <b>yes,</b> percentage transferred %						
7. Was this property owned in joint tenancy?	☐ Yes ☐ No						
$\underline{\text{IMPORTANT}}\!\!:$ If the transfer was through the or trust and all amendments.	medium of a will and/or trust, you	must attach a full and complete copy of the will and/					
	CERTIFICATION						
accompanying statements or documents, is true representative) of the transferees listed in Section	and correct to the best of my knowled to a line of the control of	that the foregoing and all information hereon, including any edge and that I am the parent or child (or transferor's lega usion and will not file a claim to transfer the base year value					
of my principal residence under Revenue and Tax SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE					
<u> </u>							
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



-		dditional transferees please comp					
		e(s)					
2.	Family relationship(s) to transferor(s)						
	If 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? $\Box$ Yes $\Box$ No						
	lf <b>no,</b> was the marriage or registered domestic partnership terminated by: $\Box$ Death $\Box$ 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? $\ \square$ Yes $\ \square$ 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? $\Box$ Yes $\Box$ No						
	If <b>no</b> , was the marriage or registered domestic partnership terminated by: $\Box$ Death $\Box$ Divorce/Termination of partnership						
	ership as of the date of purchase						
3.	3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)						
		CERTIF	FICATION				
accom repres	panying statements or docume	perjury under the laws of the State ents, is true and correct to the bes ed in Section B; and that all of the	t of my knowledge an	d that I am the par	ent or child (or transferee's lega		
SIGNATI	JRE OF TRANSFEREE OR LEGAL REPF	RESENTATIVE PRINTED NAME		DATE			
MAILING	ADDRESS			DAYTIME PHONE NUMB	BER		
				( )			
CITY, STATE, ZIP EMAIL ADDRESS							
Note:	The Assessor may contact you	for additional information.					
D. AD	DITIONAL TRANSFEROR(S)/	SELLER(S)					
	NAME	SOCIAL SECURITY NUMBER	SIGNATURE		RELATIONSHIP		
E. AD	DITIONAL TRANSFEREE(S)/	BUYER(S)					
NAME					RELATIONSHIP		



## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

Revenue and Taxation Code. Section 63.1

**IMPORTANT:** In order to qualify for this exclusion, a claim form must be completed and signed by the transferors and a transferee and filed with the Assessor. A claim form is timely filed if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend the claim with any revised information. **Please note**:

- 1. This exclusion only applies to transfers that occur on or after November 6, 1986 and on or before February 15, 2021.
- 2. In order to qualify, the real property must be transferred from parents to their children or children to their parents.
- 3. If you do not complete and return this form, it may result in this property being reassessed.
- 4. Revenue and Taxation Code section 63.1 provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
  - · The principal residence between parents and children, and/or
  - The first \$1,000,000 of the factored base year value of other real property between parents and children.

**NOTE:** Effective January 1, 2009, Revenue and Taxation Code section 63.1(j) allows a county board of supervisors to authorize a one-time processing fee of not more than \$175 to recover costs incurred by the County Assessor due to the failure of an eligible transferee to file a claim for the parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.

For transfers occurring on or after February 16, 2021, please file form BOE-19-P, Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021.

