BOE-19-G (P1) REV. 03 (05-23)

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

NAME AND MAILING ADDRESS

Gus Kramer
County Assessor

2530 Arnold Drive, Suite 100 Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/assessor

(Make necessary corrections to the p	minted hame and mailing address)						
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) (additio	l nal transferors, please complete Section E	on Page 3)					
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?							
<del></del>	CERTIFICATION						
any accompanying statements or documents transferor's legal representative) of the transfe the base year value of my principal residence	, is true and correct to the best of my knowle erees listed in Section D. I knowingly am grar e under Revenue and Taxation Code section	t the foregoing and all information hereon, including age and that I am the grandparent or grandchild (or ting this exclusion and will not file a claim to transfer 69.6.					
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE.	/E PRINTED NAME	DATE					
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	VE 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



С	. GR	ANDPARENT/GRANDCHILD RELA	TIONSHIP INFO	RMATION				
1.	If g	randchild was adopted, age at time o	of adoption?	Adopted by whom?				
2.	Pai	Parent: Name of direct descendant of grandparent who is the parent of the grandchild: (Please provide copy of death certificate)						
	Da							
	a. Was the deceased parent married or in a registered domestic partnership ("registered" means registered with the California of State) as of the date of death? ☐ Yes ☐ No							
	b.			the deceased parent a: (check one) ent of the grandchild (a stepparent need not be deceased)				
	C.	Had the surviving spouse/partner re	emarried or enter	ed 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:(Please provide copy of license or 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 dea	th:	(Please provide copy	of death certificate)			
D	. TR/	ANSFEREE(S)/BUYER(S) (additional	l transferees plea	ase complete Section F on Pa	ge 3)			
Print full name(s) of transferee(s)		ıll name(s) of transferee(s)	Name		Name	Name		
Family relationship(s) to transferor(s)		Relationship		Relationship	Relationship			
<ol> <li>Is this property the transferee's family farm?</li></ol>								
AE	DRES	S		COUNTY	ASSESS	OR'S PARCEL/ID NUMBER		
CITY, STATE, ZIP				MOVE-O	MOVE-OUT DATE (month/day/year)			
				CERTIFICATION	L			
aı	ny ac	y (or declare) under penalty of perjur companying statements or documen eree's legal representative) of the trar	ts, is true and co	rrect to the best of my knowled				
		JRE OF TRANSFEREE OR LEGAL REPRESENTAT		PRINTED NAME	DATE			
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE		ΓIVE	PRINTED NAME	DATE				
MAILING ADDRESS				DAYTIME PI	HONE NUMBER			
Cl	TY, ST	ATE, ZIP			EMAIL ADDI	RESS		

Note: The Assessor may contact you for additional information.



BOE-19-G (P3) REV. 03 (05-23)

E. ADDITIONAL TRANSFEROR(S)/SELLER(S)					
PRINT NAME	RELATIONSHIP TO TRANSFEREE				
F. ADDITIONAL TRANSFEREE(S)/BUYER(S)					
PRINT NAME	RELATIONSHIP TO TRANSFEROR				

(Please complete information on reverse side.)



BOE-19-G (P4) REV. 03 (05-23)

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

Revenue and Taxation Code Section 63.2 Property Tax Rule 462.520

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 63.2, provides that the terms "purchase" or "change in ownership" do not include the purchase or transfer of a family home or family farm between grandparents and their grandchildren.

To qualify for this exclusion, all parents of the grandchild, who qualify as children of the grandparents, must be deceased as of the date of the grandparent-grandchild transfer. A stepparent does not need to be deceased.

For purposes of this exclusion, a grandchild is a child of the child of the grandparent. A "child" means any of the following:

- A child born of the parent, except a child who has been adopted by another person.
- A stepchild, while the relationship of stepparent and stepchild exists.
- An in-law child, while the in-law relationship exists.
- A child adopted by the parent pursuant to statute, other than an individual adopted after reaching 18 years of age.
- A foster child of a state-licensed foster parent.

A family home must have been the principal residence of the transferor and must continue or become the principal residence of the transferee within one year of the date of transfer or change in ownership. For real property that is sold or gifted, the date of recording of the deed is presumed to be the date of transfer or change in ownership. For real property that is inherited via trust, will, or intestate succession, date of death is the date of change in ownership. For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership. If the exemption claim is filed after the one-year period, prospective relief may be available.

A family farm is any real property that is under cultivation or being used for pasture or grazing, or that is used to produce any agricultural commodity. "Agricultural commodity" means any and all plant and animal products produced in this state for commercial purposes, including, but not limited to, plant products used for producing biofuels, and cultivated industrial hemp (Government Code section 51201).

If the assessed value of the family home or each legal parcel of a family farm on the date of transfer *exceeds* the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value. Beginning February 16, 2023 and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at <a href="https://www.boe.ca.gov/prop19">www.boe.ca.gov/prop19</a>.

Exclusion filing requirements:

- For a family farm, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a **family home**, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within **one year** of the date of transfer or change in ownership.

This claim form is timely 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 issued as a result of the purchase or transfer for which this claim is filed.

If either claim is not timely filed, prospective relief may be available.

This claim form is for transfers occurring on or after February 16, 2021. For transfers occurring on or before February 15, 2021, please file claim form BOE-58-G, Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild.

**NOTE:** A county board of supervisors may 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 grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.