EF-19-P-R01-0522-08000356-1 BOE-19-P (P1) REV. 01 (05-22)

Jennifer Perry, Assessor **County of Del Norte**

981 H Street, Suite 120 Crescent City, CA 95531 Telephone: (707) 464-7200

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD **OCCURRING ON OR AFTER FEBRUARY 16, 2021**

(Make necessary corrections to the printed name and mailing address.)

NAME AND MAILING ADDRESS

L						
A. PROPERTY ASSESSOR'S PARCEL/ID NUMBER						
ASSESSOR'S PARCELID NUMBER						
PROPERTY ADDRESS	CITY	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)	DATE OF DECREE OF DISTRIBUTION (if applicable)			
B. TRANSFEROR(S)/SELLER(S) (additional tra	ansferors, please complete Se	Gection E on Page 3)				
Print full name(s) of transferor(s)	Name	Name	Name			
Family relationship(s) to transferee(s)	Relationship	Relationship	Relationship			
 Was this property the transferor's family farm Pasture/Grazing Agricultural Cor Was this property the transferor's principal relified to the following end of the follo	nmodity	No igible to be granted on this property. it was the transferor's principal residence?				
		No If yes, percentage transferred				
4. Was this property owned in joint tenancy?	☐ Yes ☐ No					
<u>IMPORTANT</u> : If the transfer was through the n trust and all amendments.	nedium of a will and/or trus	st, you must attach a full and complete copy of the w	ill and/or			
	CERTIFICATIO	ON				
accompanying statements or documents, is true	e and correct to the best of a Section D. I knowingly am gr	lifornia that the foregoing and all information hereon, incl my knowledge and that I am the parent or child (or tra ranting this exclusion and will not file a claim to transfer on 69.6.	ansferor's			
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE				
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE				
MAILING ADDRESS	1	DAYTIME PHONE NUMBER ()				
CITY, STATE, ZIP		EMAIL ADDRESS				

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



C. PARENT-CHILD RELATIONSHIP INFORMATION	ON				
If child was adopted, age at time of adoption:					
2. If stepparent/stepchild relationship is involved, w registered with the California Secretary of State) v					
3. If NO , was the marriage or registered domestic pa	artnership	terminated by: Death] Divo	rce/Termination of partnership	
 If terminated by death, had the surviving steppare transfer? ☐ Yes ☐ No 	nt remarı	ried or entered into a registered	domest	ic partnership as of the date of purchase or	
5. If in-law relationship is involved, was the child-in-law or transfer? \square Yes \square No	w still ma	rried to or in a registered domes	tic partne	ership with the child on the date of purchase	
6. If NO , was the marriage or registered domestic pa	artnership	terminated by:	Divo	ce/Termination of partnership	
7. If terminated by death, had the surviving child-in-la transfer? ☐ Yes ☐ No	aw remar	ried or entered into a registered	domest	ic partnership as of the date of purchase or	
D. TRANSFEREE(S)/BUYER(S) (additional trans	ferees, p	lease complete Section F on Pa	age 3)		
Print full name(s) of transferee(s)	Name		Name		
Family relationship(s) to transferor(s)	Relationship		Relationship		
 b. Has the transferee applied for a Homeowne If yes, complete sections c, d, e, and f. If no, to be eligible for the exclusion, the transferee who filed exemption clad. Type of Exemption: Homeowners' Exemption: Date the transferee occupied this property af. Does the transferee own another property the 	nsferee r mation. im: kemption as a princ nat is or v	nust file and be eligible for one Disabled Veterans' Exe ipal residence: vas their principal residence in 0	of the exmettion	cemptions within one year of the transfer (month/day/year)	
If yes, please provide the address below an	d the mo	ve-out date.			
ADDRESS		COUNTY		ASSESSOR'S PARCEL/ID NUMBER	
CITY, STATE, ZIP		I		MOVE-OUT DATE (month/day/year)	
		CERTIFICATION			
I certify (or declare) under penalty of perjury under the accompanying statements or documents, is true and representative) of the transferors listed in Section B.	d correct				
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED		NTED NAME		DATE	
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED N	NAME	DATE		
MAILING ADDRESS			DAYTIN	// JE PHONE NUMBER	
CITY, STATE, ZIP			EMAIL ADDRESS		

Note: The Assessor may contact you for additional information.



PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE
ADDITIONAL TRANSFEREE(S)/BUYER(S)		
PRINT NAME		RELATIONSHIP TO TRANSFEROR

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021 Revenue and Taxation Code Section 63.2

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 parents and their children.

For purposes of this exclusion, 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. 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. 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.

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.

This claim form is for transfers occurring on or after February 16, 2021. This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A 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 a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.

For transfers occurring on or before February 15, 2021, please file claim form BOE-58-AH, Claim for Reassessment Exclusion for Transfer Between Parent and Child.

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 parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.