EF-58-AH-R16-0514-13000813-1 BOE-58-AH (P1) REV. 16 (05-14)

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



## **Robert Menvielle Imperial County Assessor**

940 W. Main Street Suite 115 El Centro, CA 92243 Main Office: (442) 265-1300 Website: assessor.imperialcounty.org

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

ı							
A. PROPERTY							
ASSESSOR'S PARCEL 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 aut	thorizes the use of social security numbe social security number may provide a to or and the state to monitor the exclusion li						
Print full name(s) of transferor(s)	transference preade demprete 'B' on the r						
* ,							
2. Social security number(s)							
, , , , , , , , , , , , , , , , , , , ,	3. Family relationship(s) to transferee(s)						
	If adopted, age at time of adoption						
	4. Was this property the transferor's principal residence? ☐ Yes ☐ No If yes, please check which of the following exemptions was granted or was eligible to be granted on this property:						
		ible to be granted on this property.					
•	<ul> <li>☐ Homeowners' Exemption</li> <li>☐ Disabled Veterans' Exemption</li> <li>5. Have there been other da • ♣ s that qualified for this exclusion? Á ☐ Yes ☐ No</li> </ul>						
If yes, please attach a list of all previo	us transfers that qualified for this exclusion	on. (This list should include for each property: the County, ees/buyers, and family relationship. Transferor's principal					
6. Was only a partial interest in the property transferred?   Yes   No If yes, percentage transferred   %							
7. Was this property owned in joint tenan	7. Was this property owned in joint tenancy? ☐ Yes ☐ No						
8. If the transfer was through the mediun	n of a trust, you <b>must</b> attach a copy of the	e trust.					
	CERTIFICATION						
accompanying statements or documents, is tr representative) of the transferees listed in Se value of my principal residence under Revenue	ue and correct to the best of my knowled ction C. I knowingly am granting this ex a and Taxation Code section 69.5.	at the foregoing and all information hereon, including any dge and that I am the parent or child (or transferor's legal clusion and will not file a claim to transfer the base year					
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATI	DATE						
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATION	DATE						
<b>&gt;</b>							
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



C. T	RANSFEREE(S)/BUYER(S)	(additional transferees please complete	"C" below)				
1.	Print full name(s) of transfe	ree(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 mea registered with the California Secretary of State) with stepparent on the date of purchase or transfer?   Yes  No						
	orce/Termination of partnership						
	If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchas or transfer?						
	If in-law relationship is involved, was the son-in-law or daughter-in-law still married to or in a registered domestic partnership with daughter or son on the date of purchase or transfer? $\square$ Yes $\square$ No						
	If <b>no</b> , was the marriage or r	egistered domestic partnership terminate	ed by:   Death Divo	orce/Termination of partnership			
	If terminated by death, had the date of purchase or tran		aw remarried or entered in	to a registered domestic partnership as of			
3.		SION (If the full cash value of the real pro an attachment to this claim the amount a		the one million dollar value exclusion, the ion that is being sought.)			
		CERTIFICA	ΓΙΟΝ				
repres		sted in Section B; and that all of the trans	sferees are eligible transfe	m the parent or child (or transferee's legal rees within the meaning of section 63.1 or			
SIGNAI	URE OF TRANSFEREE OR LEGAL RE	PRESENTATIVE	DATE	DATE			
SIGNAT	URE OF TRANSFEREE OR LEGAL RE	PRESENTATIVE	DATE	DATE			
MAILING	ADDRESS	HONE NUMBER					
CITY, STATE, ZIP EMAIL A				) RESS			
Note:	The Assessor may contact yo	ou for additional information.	<u> </u>				
	, ,	B. ADDITIONAL TRANSFEROR(	S)/SELLER(S) (continued)				
NAME		SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP			
		C. ADDITIONAL TRANSFEREE(	S)/BUVER(S) (continued)				
		NAME	oji bo i Eik(o) (continueu)	RELATIONSHIP			
		KELATIONOTIII					



## 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;
- 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. California law 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.