EF-19-G-R02-0522-15000396-1 BOE-19-G (P1) REV. 02 (05-22)

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

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



	L		_			
A. P	ROPERTY					
ASSES	SOR'S PARCEL/ID NUMBER				_	
				Tours.		
PROPI	ERTY ADDRESS			CITY		
DATE	DF PURCHASE OR TRANSFER		RECORDER'S DOCUMENT NUMBER			
DATE	DF DEATH (if applicable)	PROBATE NUMBER (if app	licable)	DATE OF DECREE OF DISTRIBUTION (if applicable)		
B. TI	RANSFEROR(S)/SELLER(S) (additional tr	⊔ ansferors, please comple	ete Section E on Page	3)		
Print full name(s) of transferor(s)		Name		Name		
Famil	y relationship(s) to transferee(s)	Relationship		Relationship		
3. 4. 5.	Was this property owned in joint tenancy	y transferred? ☐ Yes ? ☐ Yes ☐ No	☐ No If yes , perce			
	<u>MPORTANT</u> : If the transfer was through t nd/or trust and all amendments.	the medium of a will an	d/or trust, you must	attach a full and c	omplete copy of the will	
		CERTIFIC				
any a trans	ify (or declare) under penalty of perjury un accompanying statements or documents, is feror's legal representative) of the transfere ase year value of my principal residence un	s true and correct to the ees listed in Section D. I	best of my knowledge knowingly am granting	e and that I am the g this exclusion and	grandparent or grandchild (or	
SIGNA	TURE OF TRANSFEROR OR LEGAL REPRESEN	TATIVE	PRINTED NAME		DATE	
SIGNA	ATURE OF TRANSFEROR OR LEGAL REPRESEN	TATIVE	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



C. GRANDPARENTS/GRANDCHILD RELA	ATIONSHIP	INFORMATIO	N							
If grandchild was adopted, age at time of	f adoption?_		Adopted by whom	ı?						
Parent: Name of direct descendant of grant Date of death of direct descendant:	-	-	=							
a. Was the deceased parent married or ir		d domestic par								
b. Is the spouse or registered domestic p	artner of the	deceased par	ent a: (check one)	:						
☐ Parent of the grandchild ☐ Stepparent of the grandchild (a stepparent need not be deceased)										
c. Had the surviving spouse/partner remain	ried or enter	ed into a regis	tered domestic par	tnership?	Yes [] No				
If yes, date of marriage or registration qualify for exclusion. Date of marriage.	of the dome domestic pa	estic partnershi artnership regis	p must have occur stration:	rred prior to th — <i>(Please p</i>	e date of rovide co	purchase or transfer to ppy of license and registration				
If no, surviving spouse/partner is still of transfer to qualify for exclusion. Date of	considered a of death:	child of grand	parents and must ———————(I	also be decea Please provid	sed prior le copy o	to the purchase or of death certificate)				
D. TRANSFEREE(S)/BUYER(S) (additional	l transferees	, please comp	lete Section F on F	Page 3)						
Print full name(s) of transferee(s)			Name							
Family relationship(s) to transferor(s)	ip		Relationship							
If yes, complete sections a, b, c, d, e, If no, date the transferee intends to or a. Is this property a multi-unit property? b. Has the transferee applied for a Home If yes, complete sections c, d, e, and If no, to be eligible for the exclusion, the date. Contact the Assessor's Office for c. Name of transferee who filed exempt d. Type of Exemption: Homeown e. Date the transferee occupied this property of the p	ccupy the product of the transfere representation claim: error error as a property as a property that is controlled.	poperty as the p No If yes, we disabled Veter The must file and the control of th	which unit is the tra rans' Exemption? If be eligible for one abled Veterans' Exace:	ansferee's prir Yes 1 e of the exemp	No otions with	nin one year of the transfer nth/day/year)				
ADDRESS				ASSESSO	SSESSOR'S PARCEL/ID NUMBER					
CITY, STATE, ZIP		MOVE			E-OUT DATE (month/date/year)					
		CERTIF	ICATION							
I certify (or declare) under penalty of perjury any accompanying statements or documents transferee's legal representative) of the transf	, is true and	I correct to the								
SIGNATURE OF TRANSFEREE OR LEGAL REPRES		PRINTED NAME			DATE					
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE			PRINTED NAME			DATE				
MAILING ADDRESS		1			DAYTIME PHONE NUMBER					
CITY, STATE, ZIP					EMAIL ADDRESS					

Note: The Assessor may contact you for additional information.



E. ADDITIONAL TRANSFEROR(S)/SELLER(S)					
PRINT NAME	RELATIONSHIP TO TRANSFEREE				
F. ADDITIONAL TRANSFEREE(S)/BUYER(S)					
PRINT NAME	RELATIONSHIP TO TRANSFEROR				
	1				

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD 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 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. For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer. 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-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.

