EF-58-AH-R16-0514-15002230-1 BOE-58-AH (P1) REV. 16 (05-14)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Laura Avila **Kern County Assessor and Recorder**

Title Division 1115 Truxtun Ave Bakersfield, CA 93301-4639 (661) 868-3300

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

A. PROPERTY ASSESSOR'S PARCEL NUMBER							
AGGEGGARG TARROLL NOMBER							
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 authotax.] A foreign national who cannot obtain a so Service. The numbers are used by the Assessor	orizes the use of social security numbers for icial security number may provide a tax id and the state to monitor the exclusion limit.	Taxation Code section 63.1. [See Title 42 United or identification purposes in the administration of any entification number issued by the Internal Revenue					
B. TRANSFEROR(S)/SELLER(S) (additional tr	ansferors please complete "B" on the rever	se)					
Print full name(s) of transferor(s)							
Social security number(s)	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 princip	4. Was this property the transferor's principal residence? Yes No						
If yes, please check which of the following	ng exemptions was granted or was eligible	to be granted on this property:					
☐ Homeowners' Exemption ☐ Disable	ed Veterans' Exemption						
, , ,	5. Have there been other dæ) • ♣\s that qualified for this exclusion? Á ☐ Yes ☐ No						
If yes , please attach a list of all previous Assessor's parcel number, address, data residence must be identified.)	transfers that qualified for this exclusion. (*e of transfer, names of all the transferees/b	This list should include for each property: the County, 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 tenancy	? 🗌 Yes 🗌 No						
8. If the transfer was through the medium of	of a trust, you must attach a copy of the trus	st.					
	CERTIFICATION						
accompanying statements or documents, is true representative) of the transferees listed in Sectivalue of my principal residence under Revenue a	and correct to the best of my knowledge a on C. I knowingly am granting this exclusi	e foregoing and all information hereon, including any and that I am the parent or child (or transferor's legal on and will not file a claim to transfer the base year					
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE		DATE					
OLONATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE		DATE					
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	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



C. 1	TRANSFEREE(S)/BUYER(S) (additional transferees please comple	te "C" below)					
1	. Print full name(s) of transfere	ee(s)						
2	2. Family relationship(s) to trans	sferor(s)						
	If adopted, age at time of ado	pption						
	If stepparent/stepchild relation registered with the California	ic partnership (registered means \square Yes $\ \square$ No						
	If no , was the marriage or reg	nination 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 the daughter or son on the date of purchase or transfer? \square Yes \square No							
	If no , was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership							
	If terminated by death, had the date of purchase or trans	ne surviving son-in-law or daughter-ir fer? $\ \square$ Yes $\ \square$ No	n-law remarried or e	ntered into a regis	stered domestic partnership as of			
3		ON (If the full cash value of the real point attachment to this claim the amount						
		CERTIFIC	ATION					
the R	sentative) of the transferors liste evenue and Taxation Code. TURE OF TRANSFEREE OR LEGAL REP	ed in Section B; and that all of the tra	ansferees are eligibl	DATE	in the meaning of section 63.1 of			
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE				DATE				
MAILING ADDRESS DAYTIME PHONE NU				DAYTIME PHONE NUM	MBER			
OIT) (O	TATE TIP			()				
CITY, S	STATE, ZIP			EMAIL ADDRESS				
Note:	: The Assessor may contact you	for additional information.						
		B. ADDITIONAL TRANSFEROR	R(S)/SELLER(S) (C	ontinued)				
NAME		SOCIAL SECURITY NUMBER	SIGNATURE		RELATIONSHIP			
		C. ADDITIONAL TRANSFERE	E(S)/BUYER(S) (co	ontinued)				
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;
- 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.