EF-19-P-R01-0522-23000304-1 BOE-19-P (P1) REV. 01 (05-22)

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



## Katrina Bartolomie **MENDOCINO COUNTY ASSESSOR**

501 Low Gap Road, Room 1020 Ukiah, CA 95482 Telephone: (707) 234-6800

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

L	ل					
A. PROPERTY						
ASSESSOR'S PARCEL/ID NUMBER						
PROPERTY ADDRESS		CITY	CITY			
RECORDER'S DOCUMENT NUMBER	DATE OF PURCHASE OR TRANSFER	DATE OF PURCHASE OR TRANSFER				
PROBATE NUMBER (if applicable)	DATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if a	DATE OF DECREE OF DISTRIBUTION (if applicable)			
B. TRANSFEROR(S)/SELLER(S) (additional tra	ansferors, please complete Sect	ion E on Page 3)				
Print full name(s) of transferor(s)	Name	Name	Name			
Family relationship(s) to transferee(s)	Relationship	Relationship	Relationship			
<ul><li>3. Was only a partial interest in the property train</li><li>4. Was this property owned in joint tenancy?</li><li>IMPORTANT: If the transfer was through the notes that the property owned in joint tenancy?</li></ul>	xemptions was granted or eligib Veterans' Exemption es  No <b>If yes</b> , which unit was nsferred?  Yes No	as the transferor's principal residence? If yes, percentage transferred	<del>%</del> .			
trust and all amendments.						
I certify (or declare) under penalty of perjury under accompanying statements or documents, is true legal representative) of the transferees listed in year value of my principal residence under Reven	e and correct to the best of my Section D. I knowingly am grant	knowledge and that I am the parent or child ting this exclusion and will not file a claim to t	d (or transferor'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	EMAIL ADDRESS			

(Please complete applicable information on reverse side.) THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



C. PARENT-CHILD RELATIONSHIP INFORMATIO	)N				
If child was adopted, age at time of adoption:					
2. If stepparent/stepchild relationship is involved, wave registered with the California Secretary of State) w					
3. If <b>NO</b> , was the marriage or registered domestic pa	ırtnershi	o terminated by:   Deat	h 🗌 Divo	orce/Termination of partnership	
<ol> <li>If terminated by death, had the surviving stepparer transfer? ☐ Yes ☐ No</li> </ol>	nt remar	ried or entered into a registe	ered domes	tic partnership as of the date of purchase or	
<ol> <li>If in-law relationship is involved, was the child-in-law or transfer? ☐ Yes ☐ No</li> </ol>	v still ma	rried to or in a registered don	mestic partn	ership with the child on the date of purchase	
6. If <b>NO</b> , was the marriage or registered domestic pa	ırtnershi	o terminated by:	h 🗆 Divo	orce/Termination of partnership	
<ol> <li>If terminated by death, had the surviving child-in-la transfer?  Yes  No</li> </ol>	w remar	ried or entered into a registe	ered domes	tic partnership as of the date of purchase or	
D. TRANSFEREE(S)/BUYER(S) (additional transit	ferees, p	lease complete Section F or	n Page 3)		
Print full name(s) of transferee(s)	Name		Name		
Family relationship(s) to transferor(s)	Relation	onship	Relationship		
<ul> <li>b. Has the transferee applied for a Homeowner If yes, complete sections c, d, e, and f.</li> <li>If no, to be eligible for the exclusion, the transfere. Contact the Assessor's Office for information c. Name of transferee who filed exemption claid. Type of Exemption:   Homeowners' Exemption: Date the transferee occupied this property and the transferee occupied this property the transferee own another property the</li> </ul>	nsferee r mation. m: cemption s a princ at is or v	must file and be eligible for c  Disabled Veterans' sipal residence:  vas their principal residence	one of the e	xemptions within one year of the transfer (month/day/year)	
If yes, please provide the address below an	a the mo	1		1	
ADDRESS		COUNTY		ASSESSOR'S PARCEL/ID NUMBER	
CITY, STATE, ZIP				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.					
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED	NTED NAME DATE			
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME		DATE	DATE	
MAILING ADDRESS			DAYTI	DAYTIME PHONE NUMBER ( )	
CITY, STATE, ZIP		EMAIL	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.