EF-58-AH-R20-0520-25000466-1 BOE-58-AH (P1) REV. 20 (05-20)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Kristen DePaul **Modoc County Assessor**

204 Sout Court Street, Suite 106 Alturas, CA 96101 Phone: (530) 233-6218 Fax: (530) 233-6237 assessor@co.modoc.ca.us

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

A PROPERTY ASSESSORS PARCEL NUMBER PROPERTY ADDRESS RECORDER'S DOCUMENT NUMBER PROBATE NUMBER (**pagilicable*) DATE OF PURCHASE OR TRANSFER DATE OF PURCHASE OR TRANSFER (**pagilicable*) DATE OF PURCHASE OR TRANSFER OR OR LEGAL REPRESENTATIVE PRINTED NAME DATE OF PURCHASE OR TRANSFER OR OR LEGAL REPRESENTATIVE PRINTED NAME DATE OF PURCHASE OR TRANSFER OR OR LEGAL REPRESENTATIVE PRINTED NAME DATE OF PURCHASE OR TRANSFER OR OR LEGAL REPRESENTATIVE PRINTED NAME DATE OF PURCHASE OR OR LEGAL REPRESENTATIVE PRINTED NAME DATE OF PURCHASE OR OR LEGAL REPRESENTATIVE PRINTED NAME DATE OF PURCHASE OR OR LEGAL REPRESENTATIVE PRINTED NAME DATE OF PURCHASE OR OR LEGAL REPRESENTATIVE PRINTED NAME DATE OF PURCHASE OR OR LEGAL REPRESENTATIVE PRINTED NAME DATE OF PURCHASE OR OR LEGAL REPRESENTATIVE PRINTED NAME DATE OF PURCHASE OR OR LEGAL	L							
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CITY, STATE, ZIP EMAIL ADDRESS			()					
	CITY, STATE, ZIP		EMAIL ADDRESS					

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



1.	Print full name(s) of transferee	e(s)								
2.	amily relationship(s) to transferor(s)									
	If adopted, age at time of adop									
	If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered me registered with the California Secretary of State) with stepparent on the date of purchase or transfer? \Box Yes \Box No									
If no , was the marriage or registered domestic partnership terminated by: \Box Death \Box Divorce/Termination of										
	If terminated by death, had the or transfer? ☐ Yes ☐ N	e surviving s lo	tepparent remarried or	entered into a registe	red domestic partn	ership as of the date of purchase				
	If in-law relationship is involved, was the child-in-law still married to or in a registered domestic partnership with the child on the dapurchase or transfer? \Box Yes \Box No									
If no, was the marriage or registered domestic partnership terminated by: \Box Death \Box Divorce/Termination of partnership										
	If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purch or transfer? \square Yes \square No									
3.	3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)									
			CERTIFI	CATION						
the Re	entative) of the transferors liste venue and Taxation Code. JRE OF TRANSFEREE OR LEGAL REPR		PRINTED NAME	ransferees are eligibl	DATE	in the meaning of section 63.1 o				
					DAYTIME DUONE NUM	DED.				
MAILING	ADDRESS				DAYTIME PHONE NUMI	DEK				
CITY, ST	ATE, ZIP				EMAIL ADDRESS					
Note:	The Assessor may contact you	for addition	al information.		1					
		D	. ADDITIONAL TRANS	FEROR(S)/SELLER	R(S)					
	NAME		SECURITY NUMBER	SIGNAT	URE	RELATIONSHIP				
		E	. ADDITIONAL TRANS	 	(S)					
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.

EF-58-AH-R20-0520-25000466