EF-58-AH-R16-0514-29000746-1 BOE-58-AH (P1) REV. 16 (05-14)

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



## Rolf D. Kleinhans **Nevada County Assessor**

950 Maidu Avenue P.O. Box 599002 Nevada City, CA 95959-7902 Telephone (530) 265-1232 Fax (530) 265-9858 assessor@nevadacountyca.gov

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

I	1							
A. PROPERTY								
ASSESSOR'S PARCEL NUMBER								
PROPERTY ADDRESS	CITY							
THE ENTINGENESS								
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) watax.] A foreign national who cannot conservice. The numbers are used by the	hich authorizes the use of social security n							
Print full name(s) of transferor	· · · · · · · · · · · · · · · · · · ·	,						
Social security number(s)	Social security number(s)							
3. Family relationship(s) to transferee(s)								
If adopted, age at time of ado		<del></del>						
, ,	4. Was this property the transferor's principal residence? ☐ Yes ☐ No							
If <b>yes</b> , please check which of the following exemptions was granted or was eligible to be granted on this property:								
•	☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption							
5. Have there been other da) • -	5. Have there been other dæ) • △\s that qualified for this exclusion? Á □Yes □ No							
	If <b>yes</b> , please attach a list of all previous transfers that qualified for this exclusion. (This list should include for each property: the County Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal							
6. Was only a partial interest in t	6. Was only a partial interest in the property transferred?   Yes   No If yes, percentage transferred   %							
7. Was this property owned in jo	7. Was this property owned in joint tenancy?   Yes   No							
8. If the transfer was through the	medium of a trust, you <b>must</b> attach a copy	of the trust.						
	CERTIFICATION							
accompanying statements or docume representative) of the transferees list	nts, is true and correct to the best of my kno	nia that the foregoing and all information hereon, including any owledge and that I am the parent or child (or transferor's legal is exclusion and will not file a claim to transfer the base year						
SIGNATURE OF TRANSFEROR OR LEGAL REPR	DATE							
SIGNATURE OF TRANSFEROR OR LEGAL REPR	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 comple	ete "C" below)					
1.	Print full name(s) of transfe	eree(s)						
2.	Family relationship(s) to tra	nnsferor(s)						
	If adopted, age at time of a							
	If stepparent/stepchild rela registered with the Californ	c partnership <i>(registered means</i> □ Yes □ No						
	If <b>no</b> , was the marriage or	ination of partnership						
	If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of pure or transfer? $\square$ Yes $\square$ No							
	ed domestic partnership with the							
	If <b>no</b> , was the marriage or	ination of partnership						
	If terminated by death, had the date of purchase or tra	the surviving son-in-law or daughter-i nsfer? ☐ Yes ☐ No	n-law remarried or e	ntered into a regis	stered domestic partnership as o			
3.		SION (If the full cash value of the real an attachment to this claim the amour						
		CERTIFIC	CATION					
accom repres	panying statements or docu	of perjury under the laws of the State of ments, is true and correct to the best of sted in Section B; and that all of the tra	of my knowledge and	d that I am the par	rent or child (or transferee's lega			
	URE OF TRANSFEREE OR LEGAL RI	EPRESENTATIVE		DATE				
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE DATE				DATE				
MAILING	GADDRESS			DAYTIME PHONE NUM	BER			
CITY, STATE, ZIP EMAIL ADDRESS								
Note:	The Assessor may contact ye	ou for additional information.						
		B. ADDITIONAL TRANSFERO	R(S)/SELLER(S) (c	ontinued)				
NAME		SOCIAL SECURITY NUMBER	SIGNATURE		RELATIONSHIP			
		C. ADDITIONAL TRANSFERE	E(S)/BUYER(S) (co	ntinued)				
		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.

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