EF-58-AH-R16-0514-29001781-1 BOE-58-AH (P1) REV. 16 (05-14)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Rolf D. Kleinhans **Nevada County Assessor**

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

| 1 | | T | | | | | | |
|--|--|---|--|--|--|--|--|--|
| A. PROPERTY | | | | | | | | |
| ASSESSOR'S PARCEL NUMI | BER | | | | | | | |
| | | | | | | | | |
| PROPERTY ADDRESS | | CITY | | | | | | |
| | | | | | | | | |
| RECORDER'S DOCUMENT N | NUMBER | DATE OF PURCHASE OR TRANSFER | | | | | | |
| | | T | | | | | | |
| PROBATE NUMBER (if applic | able) | DATE OF DEATH (if applicable) | DATE OF DECREE OF DISTRIBUTION (if applicable) | | | | | |
| | | | <u> </u> | | | | | |
| States Code, section tax.] A foreign nation Service. The numbers | 405(c)(2)(C)(i) which auth al who cannot obtain a s are used by the Assesso | norizes the use of social security numbers for social security number may provide a tax ide r and the state to monitor the exclusion limit. | Taxation Code section 63.1. [See Title 42 United identification purposes in the administration of any ntification number issued by the Internal Revenue | | | | | |
| B. TRANSFEROR(S | S)/SELLER(S) (additional | transferors please complete "B" on the revers | e) | | | | | |
| 1. Print full nam | e(s) of transferor(s) | | | | | | | |
| Social securit | y number(s) | | | | | | | |
| 3. Family relation | nship(s) to transferee(s) | | | | | | | |
| If adopted, ag | ge at time of adoption | | | | | | | |
| 4. Was this prop | erty the transferor's princ | | | | | | | |
| If yes , please | check which of the follow | which of the following exemptions was granted or was eligible to be granted on this property: | | | | | | |
| ☐ Homeown | ers' Exemption Disab | led Veterans' Exemption | | | | | | |
| 5. Have there been other dæ) • ♣\s that qualified for this exclusion? Á ☐ Yes ☐ No | | | | | | | | |
| Assessor's pa | If yes , 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 residence must be identified.) | | | | | | | |
| 6. Was only a pa | . Was only a partial interest in the property transferred? Yes No If yes, percentage transferred % | | | | | | | |
| Was this prop | 7. Was this property owned in joint tenancy? Yes No | | | | | | | |
| If the transfer | was through the medium | of a trust, you must attach a copy of the trust | | | | | | |
| | | CERTIFICATION | | | | | | |
| accompanying staten representative) of the value of my principal | nents or documents, is tru e transferees listed in Sec residence under Revenue | e and correct to the best of my knowledge an tion C. I knowingly am granting this exclusion and Taxation Code section 69.5. | foregoing and all information hereon, including any ad that I am the parent or child (or transferor's legal in and will not file a claim to transfer the base year | | | | | |
| > | ROR OR LEGAL REPRESENTATIV | DATE | | | | | | |
| SIGNATURE OF TRANSFER | ROR OR LEGAL REPRESENTATIV | DATE | | | | | | |
| MAILING ADDRESS | | DAYTIME PHONE NUMBER | | | | | | |
| OITY OTATE ZID | | | () | | | | | |
| CITY, STATE, ZIP | | EMAIL ADDRESS | | | | | | |

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



| С. Т | RANSFEREE(S)/BUYER(S) | (additional transferees please comple | ete "C" below) | | | | | | |
|--|---|--|--|----------------------|-------------------------------------|--|--|--|--|
| 1. | Print full name(s) of transfe | ree(s) | | | | | | | |
| 2. | Family relationship(s) to transferor(s) | | | | | | | | |
| | If adopted, age at time of a | | | | | | | | |
| | If stepparent/stepchild rela registered with the California | | c partnership <i>(registered means</i> □ Yes □ No | | | | | | |
| | If no, was the marriage or r | ☐ Divorce/Term | ination of partnership | | | | | | |
| | If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date or transfer? \square Yes \square No | | | | | | | | |
| | 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 daughter or son on the date of purchase or transfer? \Box Yes \Box 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 tran | the surviving son-in-law or daughter-insfer? $\ \square$ Yes $\ \square$ No | in-law remarried or e | ntered into a regis | tered domestic partnership as of | | | | |
| 3. | | SION (If the full cash value of the real an attachment to this claim the amour | | | | | | | |
| | | CERTIFIC | CATION | | | | | | |
| accon repres | panying statements or docur | of perjury under the laws of the State of the the state and correct to the best of the state of the transfer o | of my knowledge and | d that I am the par | ent or child (or transferee's legal | | | | |
| SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE DATE | | | | DATE | | | | | |
| SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE DA' | | | | | | | | | |
| MAILING | ADDRESS | | | DAYTIME PHONE NUMB | BER | | | | |
| CITY, ST | ATE, ZIP | | | () EMAIL ADDRESS | | | | | |
| Note: | The Assessor may contact yo | ou for additional information. | | | | | | | |
| | | B. ADDITIONAL TRANSFERO | R(S)/SELLER(S) (C | ontinued) | | | | | |
| NAME | | SOCIAL SECURITY NUMBER | SIGNATURE | | RELATIONSHIP | | | | |
| | | | | | | | | | |
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| | | | | | | | | | |
| | | | | | | | | | |
| | | C. ADDITIONAL TRANSFERE | EE(S)/BUYER(S) (co | ontinued) | | | | | |
| | | RELATIONSHIP | | | | | | | |
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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.