EF-58-AH-R16-0514-30010585-1 BOE-58-AH (P1) REV. 16 (05-14)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Claude Parrish **Orange County Assessor**

500 S. Main Street, First Floor, Suite 103 Orange, CA 92868-4512 or P. O. Box 22000 Santa Ana, CA 92702-2000 (714) 834-2746 www.ocassessor.gov

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

1	1						
A. PROPERTY							
ASSESSOR'S PARCEL NUMBER							
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 aut	thorizes the use of social security numbers for social security number may provide a tax id or and the state to monitor the exclusion limit.	I Taxation Code section 63.1. [See Title 42 United or identification purposes in the administration of any entification number issued by the Internal Revenue se)					
Print full name(s) of transferor(s)		,					
Social security number(s)	2. Casial acquirity aumhar(a)						
3. Family relationship(s) to transferee(s)	· · · · · · · · · · · · · · · · · · ·						
If adopted, age at time of adoption							
1 , 0	4. Was this property the transferor's principal residence? \[\text{Yes} \text{No} \]						
If yes , please check which of the following exemptions was granted or was eligible to be granted on this property:							
☐ Homeowners' Exemption ☐ Disal	oled Veterans' Exemption						
5. Have there been other dæ) • △\s that q	ualified for this exclusion? Á ☐ Yes ☐ No						
If yes , please attach a list of all previo Assessor's parcel number, address, d residence must be identified.)	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 principa						
6. Was only a partial interest in the prope	6. Was only a partial interest in the property transferred? Yes No If yes , percentage transferred %						
7. Was this property owned in joint tenan	cy? ☐ Yes ☐ No						
8. If the transfer was through the mediun	n of a trust, you must attach a copy of the trus	et.					
	CERTIFICATION						
accompanying statements or documents, is tr representative) of the transferees listed in Se value of my principal residence under Revenue	ue and correct to the best of my knowledge a ction C. I knowingly am granting this exclusi a and Taxation Code section 69.5.	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 REPRESENTATI	VE	DATE					
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATI	VE	DATE					
MAILING ADDRESS		DAYTIME PHONE NUMBER					
CITY, STATE, ZIP		() EMAIL ADDRESS					
OIT 1, OTTAL, ZII		EM NE / IODINEOG					

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



C. T	RANSFEREE(S)/BUYER(S)	(additional transferees please compl	ete "C" below)					
1.	Print full name(s) of transfere	ee(s)						
2.	Family relationship(s) to tran	nsferor(s)						
	If adopted, age at time of ad	option						
	If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registere registered with the California Secretary of State) with stepparent on the date of purchase or transfer? \square Yes \square 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 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	the surviving son-in-law or daughter- sfer? □ Yes □ No	in-law remarried or e	ntered into a regis	tered domestic partnership as of			
3.		ON (If the full cash value of the real in attachment to this claim the amoun						
		CERTIFIC	CATION					
accom repres the Re	panying statements or docum entative) of the transferors list venue and Taxation Code.	f perjury under the laws of the State of the state of the true and correct to the best ted in Section B; and that all of the tr	of my knowledge and	d that I am the par	ent or child (or transferee's legal			
SIGNATI	JRE OF TRANSFEREE OR LEGAL REF	PRESENTATIVE		DATE				
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE DA				DATE				
MAILING	ADDRESS			DAYTIME PHONE NUMI	BER			
CITY, STATE, ZIP () EMAIL ADDRESS				() EMAIL ADDRESS				
Note:	The Assessor may contact you	u for additional information.						
	•	B. ADDITIONAL TRANSFERO	R(S)/SELLER(S) (C	ontinued)				
NAME		SOCIAL SECURITY NUMBER	SIGNATURE		RELATIONSHIP			
		C. ADDITIONAL TRANSFERE	EE(S)/BUYER(S) (cd	ontinued)				
NAME					RELATIONSHIP			
					1			



EF-58-AH-R16-0514-30010585-3 BOE-58-AH (P3) REV. 16 (05-14)

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.