EF-58-AH-R16-0514-32000737-1 BOE-58-AH (P1) REV. 16 (05-14)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Cynthia L. Froggatt **Plumas County Assessor**

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

A. PROPERTY ASSESSOR'S PARCEL NUMBER							
AGGEGGARG TARROLL NOMBER							
PROPERTY ADDRESS	DATE OF PURCHASE OR TRANSFER						
RECORDER'S DOCUMENT NUMBER							
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 authotax.] A foreign national who cannot obtain a so Service. The numbers are used by the Assessor	orizes the use of social security numbers for icial security number may provide a tax id and the state to monitor the exclusion limit.	Taxation Code section 63.1. [See Title 42 United or identification purposes in the administration of any entification number issued by the Internal Revenue					
B. TRANSFEROR(S)/SELLER(S) (additional tr	ansferors please complete "B" on the rever	se)					
Print full name(s) of transferor(s)							
Social security number(s)	2. Social security number(s)						
Family relationship(s) to transferee(s)	3. Family relationship(s) to transferee(s)						
If adopted, age at time of adoption							
4. Was this property the transferor's princip	al residence? Yes No						
If yes, please check which of the following	ng exemptions was granted or was eligible	to be granted on this property:					
☐ Homeowners' Exemption ☐ Disable	ed Veterans' Exemption						
, , ,	5. Have there been other dæ) • ♣\s that qualified for this exclusion? Á ☐ Yes ☐ No						
If yes , please attach a list of all previous Assessor's parcel number, address, data residence must be identified.)	transfers that qualified for this exclusion. (*e of transfer, names of all the transferees/b	This list should include for each property: the County, buyers, and family relationship. Transferor's principal					
6. Was only a partial interest in the property	6. Was only a partial interest in the property transferred? Yes No If yes , percentage transferred %						
7. Was this property owned in joint tenancy	? 🗌 Yes 🗌 No						
8. If the transfer was through the medium of	of a trust, you must attach a copy of the trus	st.					
	CERTIFICATION						
accompanying statements or documents, is true representative) of the transferees listed in Sectivalue of my principal residence under Revenue a	and correct to the best of my knowledge a on C. I knowingly am granting this exclusi	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 REPRESENTATIVE		DATE					
OLONATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE		DATE					
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE						
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	doption						
	If stepparent/stepchild rela registered with the Californ	c partnership <i>(registered means</i> □ Yes □ No						
	If no , 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							
If in-law relationship is involved, was the son-in-law or daughter-in-law still married to or in a registered domestic daughter or son on the date of purchase or transfer? \Box Yes \Box No								
	ination of partnership							
	If terminated by death, had the date of purchase or training	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 DA				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)				
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.

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