CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



| (Make necessary corrections to the printed nar | | | |
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| | | | |
| SSESSOR'S PARCEL/ID NUMBER | | | |
| ROPERTY ADDRESS | | CITY | |
| | | | |
| RECORDER'S DOCUMENT NUMBER | | DATE OF PURCHASE OR TRANSFER | |
| ROBATE NUMBER (if applicable) | DATE OF DEATH (if applicable) | DATE OF DECREE OF DISTRIBUTION (if applicable) | |
| States Code, section 405(c)(2)(C)(i) which authors | orizes the use of social security numbers to cial security number may provide a tax i and the state to monitor the exclusion limit. | d Taxation Code section 63.1. [See Title 42 Un for identification purposes in the administration of dentification number issued by the Internal Reven the reverse) | |
| 1. Print full name(s) of transferor(s) | | | |
| 2. Social security number(s) | | | |
| 3. Family relationship(s) to transferee(s) | | | |
| If adopted, age at time of adoption | | | |
| 4. Was this property the transferor's principal | residence? 🗌 Yes 🗌 No | | |
| If yes , please check which of the following | exemptions was granted or was eligible to | be granted on this property: | |
| \Box Homeowners' Exemption \Box Disabled | Veterans' Exemption | | |
| 5. Have there been other transfers that qualif | ed for this exclusion? \Box Yes \Box No | | |
| | | nis list should include for each property: the County puyers, and family relationship. Transferor's princi | |
| 6. Was only a partial interest in the property t | ransferred? | entage transferred % | |
| 7. Was this property owned in joint tenancy? | | | |
| MPORTANT: If the transfer was through the or trust and all amendments. | medium of a will and/or trust, you must | attach a full and complete copy of the will and | |
| antify (an dealard) under penalty of novices und | CERTIFICATION | be foregoing and all information because including | |
| accompanying statements or documents, is true | and correct to the best of my knowledge | he foregoing and all information hereon, including a and that I am the parent or child (or transferor's le and will not file a claim to transfer the base year va | |
| of my principal residence under Revenue and Tax SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE | Kation Code section 69.5. | DATE | |
| IGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE | PRINTED NAME | DATE | |
| IAILING ADDRESS | 1 | DAYTIME PHONE NUMBER | |
| ITY, STATE, ZIP | | () EMAIL ADDRESS | |
| | | | |

C. TRANSFEREE(S)/BUYER(S) (additional transferees please complete Section E below) 1. Print full name(s) of transferee(s) _ 2. Family relationship(s) to transferor(s) ____ If adopted, age at time of adoption _ If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered means registered with the California Secretary of State) with stepparent on the date of purchase or transfer? □ Death □ Divorce/Termination of partnership If **no**, was the marriage or registered domestic partnership terminated by: If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? 🗌 Yes 🗌 No 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 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 surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No

3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B; and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

| SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE | PRINTED NAME | DATE |
|---|--------------|----------------------|
| MAILING ADDRESS | | DAYTIME PHONE NUMBER |
| CITY, STATE, ZIP | | EMAIL ADDRESS |

Note: The Assessor may contact you for additional information.

D. ADDITIONAL TRANSFEROR(S)/SELLER(S)

| NAME | SOCIAL SECURITY NUMBER | SIGNATURE | RELATIONSHIP |
|------|------------------------|-----------|--------------|
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E. ADDITIONAL TRANSFEREE(S)/BUYER(S)

| NAME | 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 and on or before February 15, 2021.
- 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. Revenue and Taxation Code section 63.1 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 onetime 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.

For transfers occurring on or after February 16, 2021, please file form BOE-19-P, Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021.

