EF-58-G-R18-0522-36000525-1

BOE-58-G (P1) REV. 18 (05-22)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD



Josie Gonzales Assessor-Recorder-County Clerk

San Bernardino County 222 W. Hospitality Lane, 4th Floor San Bernardino, CA 92415-0311 arc.sbcounty.gov 909-387-8307 or 1-877-885-7654

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

	L					
A. PF	ROPERTY					
ASSES	SOR'S PARCEL/ID NUMBER	PROPERTY ADDRESS	PROPERTY ADDRESS			
DATE OF PURCHASE OR TRANSFER		RECORDER'S DOCUMENT NU	RECORDER'S DOCUMENT NUMBER			
DATE OF DEATH OF GRANDPARENT (if applicable)		PROBATE NUMBER (if applicate	PROBATE NUMBER (if applicable)			
States tax.] A	isclosure of social security numbers is mandatory as Code, section 405(c)(2)(C)(i) which authorizes the use A foreign national who cannot obtain a social security ree. The numbers are used by the Assessor and the state t	of social security numbers for in number may provide a tax iden	dentification purposes in the administration of any			
B. TRANSFEROR(S)/SELLER(S) (GRANDPARENTS)						
1.	Print full name(s) of transferor(s)					
3. 4. 5. 6.	5. Did you own this property as a joint tenant? Yes No					
		CERTIFICATION				
true ai knowii	fy (or declare) under penalty of perjury under the laws of and correct to the best of my knowledge and that I am the angly am granting this exclusion and will not file a claim to a section 69.5.	grandparent (or their legal repre	esentative) of the transferees listed in Section C. I			
SIGNAT	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE PRINTE	D NAME	DATE			
SIGNAT	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE PRINTE	D NAME	DATE			
MAILIN	G ADDRESS		DAYTIME PHONE NUMBER ()			
CITY, STATE, ZIP			EMAIL ADDRESS			

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



C.	TR	ANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transfere	es please complete "D"	below)		
		Print full name(s) of transferee(s)				
	١.	Family relationship(s) to transferor(s)				
		If adopted, age at time of adoption Adopted by wh				
	2.	2. Parent: Name of direct descendant of grandparent (child)				
		Date of death of direct descendant				
		(Direct descendant must be deceased in order to qualify for	this exclusion. Please	provide death certificate.)		
		Social security number of direct descendant:				
		 a. Was deceased parent married or in a registered domestic p State) as of the date of death? ☐ Yes ☐ No 	partnership (registered means registered with the California Secretary o			
 b. Is the spouse or registered domestic partner of the deceased parent a (check one): Parent of the grandchild (go to question c). Stepparent of the grandchild (a stepparent to the grandchild need not be deceased in meeting the condition that "all of the of the grandchild must be deceased) (go to question 3). 						
		c. Had surviving spouse/partner remarried or entered into a re ☐ Yes ☐ No	egistered domestic parti	nership as of the date of purchase or transfer?		
If yes , date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or for exclusion. Date of marriage/partnership registration: (Please provide marriage certificate.)				(Please provide marriage or partnership		
If no , surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or to qualify for exclusion. Date of death (Please provide death certificate.)						
	3.	Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interes therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from parents. Yes No				
		If yes: County:				
	4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descen grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the pure transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one dollar (\$1,000,000) full cash value limit exclusion of other real property received from deceased parents.) \(\subseteq \text{Yes} \subseteq \text{No} \)					
		If yes, attach list of all previous transfers (include for each proper names of all transferees, and the family relationship).	ty: the county, Assessor	's parcel number, situs address, date of transfer		
Not	te: 7	The Assessor may require additional legal documentation to supp	ort the above answers.			
D.	ΑD	DITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (conti	inued)			
		NAME	,	RELATIONSHIP		
		CERTIF	CATION			
	if			proceing and any accompanying statements are		
true cen	an tify t	r (or declare) under penalty of perjury under the laws of the State of correct to the best of my knowledge and that I am the grandch that all my parents who qualify as children of my transferor grand ransferees are eligible transferees within the meaning of section	ild (or their legal repres parents are deceased a	entative) of the transferors listed in Section B. s s of the date of transfer or purchase, and that al		
SIG	NATI	JRE OF TRANSFEREE OR LEGAL REPRESENTATIVE		DATE		
		ADDRESS		DAYTIME PHONE NUMBER ()		
CIT	Y, ST	ATE, ZIP		EMAIL ADDRESS		
				l .		

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD

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 that claim with any revised information. **Please note:**

- 1. This exclusion only applies to transfers that occur on or after March 27, 1996 and on or before February 15, 2021.
- 2. In order to qualify, all the parents of that grandchild **must** be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons who qualify under section 63.1 as children of the grandparents. However, for transfers that occur on or after January 1, 2006, a child-in-law of the grandparent that is a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased.
- 3. In order to qualify, the real property must be transferred from grandparents to their grandchildren.
- 4. If you do not complete and return this form, it may result in this property being reassessed.
- 5. 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 certain grandparent and grandchild transfers (see above); and/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children and certain grandparent and grandchild transfers (see above).

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 grandparent-grandchild 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-G, Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021.