EF-58-AH-R21-0522-38000334-1 BOE-58-AH (P1) REV. 21 (05-22)

## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



## Joaquín Torres Assessor-Recorder 1 Dr. Carlton B. Goodlett Place City Hall - Room 190 San Francisco, CA 94102-4698

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

L					
A. PROPERTY					
ASSESSOR'S PARCEL/ID 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 author	rizes the use of social security numbe cial security number may provide a ta	and Taxation Code section 63.1. [See Title 42 United rs for identification purposes in the administration of any ax identification number issued by the Internal Revenue mit			
B. TRANSFEROR(S)/SELLER(S) (additional tra					
1. Print full name(s) of transferor(s)					
Social security number(s)					
3. Family relationship(s) to transferee(s)					
If adopted, age at time of adoption					
Was this property the transferor's principal r	residence?				
If <b>yes</b> , please check which of the following e		a to be granted on this property:			
☐ Homeowners' Exemption ☐ Disabled \		e to be granted on this property.			
Have there been other transfers that qualified	·				
If <b>yes</b> , please attach a list of all previous tra	nsfers that qualified for this exclusion.	(This list should include for each property: the County, es/buyers, and family relationship. Transferor's principal			
6. Was only a partial interest in the property tra	ansferred? $\square$ Yes $\square$ No If <b>yes</b> , p	ercentage transferred %			
7. Was this property owned in joint tenancy?	☐ Yes ☐ No				
<u>IMPORTANT</u> : If the transfer was through the root trust and all amendments.	nedium of a will and/or trust, you m	ust attach a full and complete copy of the will and/			
	CERTIFICATION				
accompanying statements or documents, is true	and correct to the best of my knowled C. I knowingly am granting this exclus	at the foregoing and all information hereon, including any ge and that I am the parent or child (or transferor's legal ion and will not file a claim to transfer the base year value			
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE			
<b>&gt;</b>					
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	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



1. Print full name(s) of train	nsferee(s)					
2. Family relationship(s) to	o transferor(s)					
If adopted, age at time	of adoption					
If stepparent/stepchild registered with the Cali					c partnership <i>(registered means</i> □ Yes □ No	
If <b>no,</b> was the marriage	or registered dom	nestic partnership termi	nated by:	th ☐ Divorce/Te	rmination of partnership	
	nad the surviving s	tepparent remarried or	entered into a registe	red domestic partn	ership as of the date of purchase	
If in-law relationship is purchase or transfer?	involved, was the ☐ Yes ☐ No	child-in-law still marrie	d to or in a registered	I domestic partner	ship with the child on the date o	
If <b>no</b> , was the marriage	or registered dom	nestic partnership termi	nated by:   Deat	n 🗌 Divorce/Terr	mination of partnership	
If terminated by death, hor transfer? ☐ Yes		hild-in-law remarried or	entered into a registe	red domestic partn	ership as of the date of purchase	
<ol> <li>ALLOCATION OF EXC transferee must specify</li> </ol>					million dollar value exclusion, the being sought.)	
		CERTIFI	CATION			
the Revenue and Taxation Cod	e.	PRINTED NAME	eansierees are engion	DATE	in the meaning of section 63.1 o	
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME				DATE		
MAILING ADDRESS  DAYTIME F					TIME PHONE NUMBER	
CITY, STATE, ZIP				EMAIL ADDRESS		
Note: The Assessor may conta	ct you for addition	al information.		<u> </u>		
D. ADDITIONAL TRANSFERO	R(S)/SELLER(S	)				
NAME	SOCIAL	SECURITY NUMBER	SIGNATURE		RELATIONSHIP	
E. ADDITIONAL TRANSFERE	E(S)/BUYER(S)					
NAME					RELATIONSHIP	
					T.	



## 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 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

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.

