EF-58-AH-R18-0617-38005862-1 BOE-58-AH (P1) REV. 18 (06-17)

## 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. PROF	PERTY							
ASSESSOR'S	PARCEL NUMBER							
PROPERTY A	DDRESS	CITY						
RECORDER'S	DOCUMENT NUMBER	DATE OF PURCHASE OR TRANSFER						
PROBATE NU	MBER (if applicable)	DATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)					
States Co tax.] A for Service. T	de, section 405(c)(2)(C)(i) which autho eign national who cannot obtain a so he numbers are used by the Assessor a	rizes the use of social security numbers for	Taxation Code section 63.1. [See Title 42 United identification purposes in the administration of any ntification number issued by the Internal Revenue					
	int full name(s) of transferor(s)	,	,					
2. S	2 Social security number(s)							
3. Fa	3. Family relationship(s) to transferee(s)							
	adopted, age at time of adoption							
4. Was this property the transferor's principal residence?   Yes  No								
If	If yes, please check which of the following exemptions was granted or was eligible to be granted on this property:							
	☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption							
5. H	ave there been other dæ) • A¦s that qua	ilified for this exclusion? Á ☐ Yes ☐ No						
A	If <b>yes</b> , 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 residence must be identified.)							
6. W	. Was only a partial interest in the property transferred?   Yes  No If yes, percentage transferred   %							
7. W	as this property owned in joint tenancy	? ☐ Yes ☐ No						
	If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.							
		CERTIFICATION						
accompar represent value of m	ying statements or documents, is true ative) of the transferees listed in Secti by principal residence under Revenue a	and correct to the best of my knowledge an on C. I knowingly am granting this exclusion nd Taxation Code section 69.5.	foregoing and all information hereon, including any d that I am the parent or child (or transferor's legal n and will not file a claim to transfer the base year					
SIGNATURE	OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	ATE					
SIGNATURE	OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE					
MAILING ADI	DRESS	DAYTIME PHONE NUMBER ( )						
CITY, STATE,	ZIP	EMAIL ADDRESS						

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



EF-58-AH-R18-0617-38005862

C. T	RANSFEREE(S)/BUYER(	S) (additional tra	ansferees please compl	ete "C" below)				
1.	Print full name(s) of trans	feree(s)			-			
2.	Family relationship(s) to transferor(s)							
	If adopted, age at time of adoption							
	If <b>no</b> , was the marriage or	ermination of partnership						
	If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase 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 partnership with the daughter or son on the date of purchase or transfer? $\Box$ Yes $\Box$ No							
	If <b>no</b> , was the marriage or registered domestic partnership terminated by: $\Box$ Death $\Box$ Divorce/Termination of partnership							
If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic $\mu$ the date of purchase or transfer? $\square$ Yes $\square$ No								
3.	ALLOCATION OF EXCLU transferee must specify or					ne million dollar value exclusion, the at is being sought.)		
			CERTIFIC	CATION				
accom repres the Re	panying statements or doc entative) of the transferors evenue and Taxation Code.	uments, is true listed in Sectior	and correct to the best n B; and that all of the tr	of my knowledge and	d that I am the	all information hereon, including any parent or child (or transferee's lega vithin the meaning of section 63.1 o		
SIGNATU	URE OF TRANSFEREE OR LEGAL	REPRESENTATIVE	PRINTED NAME		DATE			
MAILING	ADDRESS				DAYTIME PHONE N	IUMBER		
CITY, ST	TATE, ZIP							
Note:	The Assessor may contact	you for addition:	al information					
110101	The recessor may contact	<u>-                                      </u>	ITIONAL TRANSFERO	PR(S)/SELLER(S) (c	ontinued)			
NAME		SOCIAL	SECURITY NUMBER	SIGNATURE		RELATIONSHIP		
		C. ADI	DITIONAL TRANSFERE	EE(S)/BUYER(S) (cd	ntinued)			
		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;
- 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.