EF-19-P-R01-0522-40000311-1 BOE-19-P (P1) REV. 01 (05-22)

## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021



## San Luis Obispo County Assessor County Government Center 1055 Monterey Street, Suite D360

1055 Monterey Street, Suite D360 San Luis Obispo, CA 93408 Telephone (805) 781-5643 Fax: (805) 781-5641

Email: Assessor@co.slo.ca.us
Web Site: slocounty.ca.gov/assessor

Office of Tom J. Bordonaro, Jr.

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

A. PROPERTY		J		
ASSESSOR'S PARCEL/ID NUMBER				
PROPERTY ADDRESS	CITY	DATE OF PURCHASE OR TRANSFER		
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)		
B. TRANSFEROR(S)/SELLER(S) (additional tra	ansferors, please complete S	 Section E on Page 3)		
Print full name(s) of transferor(s)	Name	Name	Name	
Family relationship(s) to transferee(s)	Relationship	Relationship		
<ul><li>3. Was only a partial interest in the property tra</li><li>4. Was this property owned in joint tenancy?</li></ul>	nmodity	nit was the transferor's principal residence?  No If yes, percentage transferred	 and/or	
	CERTIFICAT			
accompanying statements or documents, is true	e and correct to the best of Section D. I knowingly am g	alifornia that the foregoing and all information hereon, includin f my knowledge and that I am the parent or child (or transf granting this exclusion and will not file a claim to transfer the ion 69.6.	feror's	
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE		
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE		
MAILING ADDRESS	1	DAYTIME PHONE NUMBER  ( )		
CITY, STATE, ZIP	EMAIL ADDRESS	EMAIL ADDRESS		

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



C. PARENT-CHILD RELATIONSHIP INFORMATIO	)N					
If child was adopted, age at time of adoption:						
2. If stepparent/stepchild relationship is involved, wave registered with the California Secretary of State) w						
3. If <b>NO</b> , was the marriage or registered domestic pa	ırtnershi	o terminated by:   Deat	h 🗌 Divo	orce/Termination 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						
<ol> <li>If in-law relationship is involved, was the child-in-law or transfer? ☐ Yes ☐ No</li> </ol>	v still ma	rried to or in a registered don	mestic partn	ership with the child on the date of purchase		
6. If <b>NO</b> , was the marriage or registered domestic pa	ırtnershi	o terminated by:	h 🗆 Divo	orce/Termination of partnership		
<ol> <li>If terminated by death, had the surviving child-in-la transfer?  Yes  No</li> </ol>	w remar	ried or entered into a registe	ered domes	tic partnership as of the date of purchase or		
D. TRANSFEREE(S)/BUYER(S) (additional transit	ferees, p	lease complete Section F or	n Page 3)			
Print full name(s) of transferee(s)	Name		Nam	e		
Family relationship(s) to transferor(s)	Relation	onship	Rela	tionship		
<ul> <li>b. Has the transferee applied for a Homeowner If yes, complete sections c, d, e, and f.</li> <li>If no, to be eligible for the exclusion, the transfere. Contact the Assessor's Office for information c. Name of transferee who filed exemption claid. Type of Exemption:   Homeowners' Exemption: Date the transferee occupied this property and the transferee occupied this property the transferee own another property the</li> </ul>	nsferee r mation. m: cemption s a princ at is or v	must file and be eligible for c  Disabled Veterans' sipal residence:  vas their principal residence	one of the e	xemptions within one year of the transfer (month/day/year)		
If yes, please provide the address below an	a the mo	1		1		
ADDRESS  CITY, STATE, ZIP		COUNTY		ASSESSOR'S PARCEL/ID NUMBER  MOVE-OUT DATE (month/day/year)		
I certify (or declare) under penalty of perjury under the accompanying statements or documents, is true and representative) of the transferors listed in Section B.						
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRIN		RINTED NAME				
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED I	NTED NAME D				
MAILING ADDRESS			DAYTI	ME PHONE NUMBER		
CITY, STATE, ZIP			EMAIL	ADDRESS		

Note: The Assessor may contact you for additional information.



PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE
ADDITIONAL TRANSFEREE(S)/BUYER(S)		
PRINT NAM	RELATIONSHIP TO TRANSFEROR	

## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021 Revenue and Taxation Code Section 63.2

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 63.2, provides that the terms "purchase" or "change in ownership" do not include the purchase or transfer of a family home or family farm between parents and their children.

For purposes of this exclusion, a "child" means any of the following:

- A child born of the parent, except a child who has been adopted by another person.
- · A stepchild, while the relationship of stepparent and stepchild exists.
- An in-law child, while the in-law relationship exists.
- A child adopted by the parent pursuant to statute, other than an individual adopted after reaching 18 years of age.
- A foster child of a state-licensed foster parent.

A family home must have been the principal residence of the transferor and must continue or become the principal residence of the transferee. For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership. For real property that is sold or gifted, the date of recording of the deed is presumed to be the date of transfer or change in ownership. For real property that is inherited via trust, will, or intestate succession, date of death is the date of change in ownership.

A family farm is any real property that is under cultivation or being used for pasture or grazing, or that is used to produce any agricultural commodity. "Agricultural commodity" means any and all plant and animal products produced in this state for commercial purposes, including, but not limited to, plant products used for producing biofuels, and cultivated industrial hemp (Government Code section 51201).

If the assessed value of the family home or each legal parcel of a family farm on the date of transfer exceeds the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value.

This claim form is for transfers occurring on or after February 16, 2021. This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A claim form is timely 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 issued as a result of the purchase or transfer for which this claim is filed. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.

For transfers occurring on or before February 15, 2021, please file claim form BOE-58-AH, Claim for Reassessment Exclusion for Transfer Between Parent and Child.

**NOTE:** A county board of supervisors may 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.