EF-19-P-R01-0522-42000250-1 BOE-19-P (P1) REV. 01 (05-22)



## Joseph E. Holland County Clerk, Recorder and Assessor

P.O. Box 159, Santa Barbara, CA 93102-0159 Santa Barbara (805) 568-2550 Santa Maria (805) 346-8310

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

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)

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 DECREE OF DISTRIBUTION (if applicable) DATE OF DEATH (if applicable) B. TRANSFEROR(S)/SELLER(S) (additional transferors, please complete Section E on Page 3) Name Name Print full name(s) of transferor(s) Relationship Relationship Family relationship(s) to transferee(s) ☐ Yes ☐ No If yes, how is the property used? 1. Was this property the transferor's family farm? ☐ Pasture/Grazing ☐ Agricultural Commodity Cultivation: If yes, please check which of the following exemptions was granted or eligible to be granted on this property.  $\hfill \square$  Homeowners' Exemption  $\hfill \square$  Disabled Veterans' Exemption Is this property a multi-unit property?  $\ \ \, \square \,$  Yes  $\ \ \, \square \,$  No  $\ \,$ If yes, which unit was the transferor's principal residence? 3. Was only a partial interest in the property transferred?  $\square$  Yes  $\square$  No If yes, percentage transferred 4. Was this property owned in joint tenancy? 

Yes No IMPORTANT: 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** 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 transferor's legal representative) of the transferees listed in Section D. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.6. SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE DATE PRINTED NAME SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE PRINTED NAME DATE DAYTIME PHONE NUMBER MAILING ADDRESS ) CITY, STATE, ZIP **EMAIL ADDRESS** 

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



C. PARENT-CHILD RELATIONSHIP INFORMATION	ON				
If child was adopted, age at time of adoption:					
If stepparent/stepchild relationship is involved, we registered with the California Secretary of State) v					
3. If <b>NO</b> , was the marriage or registered domestic pa	artnership te	erminated by:	Death Dive	orce/Termination of partnership	
<ol> <li>If terminated by death, had the surviving steppare transfer? ☐ Yes ☐ No</li> </ol>	ent remarried	d or entered into a re	egistered domes	tic partnership as of the date of purchase or	
5. If in-law relationship is involved, was the child-in-law or transfer? ☐ Yes ☐ No	w still marrie	d to or in a registere	d domestic partr	ership with the child on the date of purchase	
6. If <b>NO</b> , was the marriage or registered domestic pa	artnership te	erminated by: 🔲 I	Death 🗆 Divo	orce/Termination of partnership	
7. If terminated by death, had the surviving child-in-la transfer? ☐ Yes ☐ No	aw remarrie	d or entered into a re	egistered domes	tic partnership as of the date of purchase or	
D. TRANSFEREE(S)/BUYER(S) (additional trans	sferees, plea	se complete Section	n F on Page 3)		
Print full name(s) of transferee(s)	Name	Name		e	
Family relationship(s) to transferor(s)	Relationship		Rela	Relationship	
<ul> <li>a. Is this property a multi-unit property?  Yes</li> <li>b. Has the transferee applied for a Homeowne If yes, complete sections c, d, e, and f. If no, to be eligible for the exclusion, the tradate. Contact the Assessor's Office for infor c. Name of transferee who filed exemption clad. Type of Exemption:  Homeowners' E.</li> <li>e. Date the transferee occupied this property a f. Does the transferee own another property the If yes, please provide the address below an</li> </ul>	ers' or Disabors  mation.  mim:  xemption  as a principa  hat is or was	led Veterans' Exempet file and be eligible  Disabled Veteral residence: their principal residence	e for one of the e	□ No exemptions within one year of the transfer  (month/day/year)	
ADDRESS		OUNTY		ASSESSOR'S PARCEL/ID NUMBER	
CITY, STATE, ZIP				MOVE-OUT DATE (month/day/year)	
		CERTIFICATION			
I certify (or declare) under penalty of perjury under to accompanying statements or documents, is true and representative) of the transferors listed in Section B.	the laws of the	ne State of California			
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME		DATE	DATE	
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAM	E	DATE		
MAILING ADDRESS			DAYTI	ME PHONE NUMBER	
CITY, STATE, ZIP			EMAIL	EMAIL ADDRESS	

Note: The Assessor may contact you for additional information.



E. ADDITIONAL TRANSFEROR(S)/SELLER(S)		
PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE
F. ADDITIONAL TRANSFEREE(S)/BUYER(S)		
		DEL ATIONOMIS TO TRANSFEROR
PRINT NAME		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.