BOE-19-G (P1) REV. 04 (05-24)

## Stanislaus

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

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

## Don H. Gaekle Stanislaus County Assessor

1010 Tenth Street, Suite 2400 Modesto, CA 95354-0863 Phone: (209) 525-6461 • Fax: (209) 525-6586 www.stancounty.com/assessor

| A. PROPERTY   |  |  |  |  |  |  |  |
|---|--|--|--|--|--|--|--|
| ASSESSOR'S PARCEL/ID NUMBER   |  |  |  |  |  |  |  |
| PROPERTY ADDRESS  |  | CITY   |  |  |  |  |  |
| DATE OF PURCHASE OR TRANSFER  |  | RECORDER'S DOCUMENT NUMBER   |  |  |  |  |  |
| DATE OF DEATH (if applicable)   | PROBATE NUMBER (if applicable)   | DATE OF DECREE OF DISTRIBUTION (if applicable)   |  |  |  |  |  |
| B. TRANSFEROR(S)/SELLER(S) (additional  |  |  |  |  |  |  |  |
| Print full name(s) of transferor(s)   | Name   | Name   |  |  |  |  |  |
| Family relationship(s) to transferee(s)   | Relationship   | Relationship   |  |  |  |  |  |
| Was this property the transferor's family farm? Yes No If yes, how is the property used?  □ Pasture/Grazing □ Agricultural Commodity □ Cultivation:   |  |  |  |  |  |  |  |
| <ol> <li>Was this property the transferor's principal residence? ☐ Yes ☐ No         <ul> <li>If yes, please check which of the following exemptions was granted or eligible to be granted on this property: ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption</li> <li>Is this property a multi-unit property? ☐ Yes ☐ No If yes, which unit was the transferor's principal residence?</li></ul></li></ol> |  |  |  |  |  |  |  |
|   | CERTIFICATION  |  |  |  |  |  |  |
| any accompanying statements or documents, is  | s true and correct to the best of my knowledge<br>ees listed in Section D. I knowingly am granting | foregoing and all information hereon, including<br>and that I am the grandparent or grandchild (or<br>this exclusion and will not file a claim to transfer<br>6. |  |  |  |  |  |
| SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE   | PRINTED NAME   | DATE   |  |  |  |  |  |
| SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE   | PRINTED NAME   | DATE   |  |  |  |  |  |
| MAILING ADDRESS   | I  | DAYTIME PHONE NUMBER ( )   |  |  |  |  |  |
| CITY, STATE, ZIP  |  | EMAIL ADDRESS  |  |  |  |  |  |
| /DI   |  | -1-1-1   |  |  |  |  |  |

(Please complete information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



| C.  | GR                                  | ANDPARENT/GRANDCHILD RELA  | HONSHIP INFO  | RMATION   |  |   |  |
|---|-------------------------------------|--|---|---|--|---|--|
| 1.  | If g                                | andchild was adopted, age at time o  | of adoption?  | Adopted by whom?  |  |   |  |
| 2.  |                                     | Parent: Name of direct descendant of grandparent who is the parent of the grandchild:  |   |   |  |   |  |
|   | Date of death of direct descendant: |  |   |   |  |   |  |
| D   | TRA                                 | NSFEREE(S)/BUYER(S) (additional  |   | ,   | •  |   |  |
|   |                                     | Il name(s) of transferee(s)  | Name  | , ,   | Name   |   |  |
| Family relationship(s) to transferor(s)         |                                     | Relationship   |   | Relationship  |  |   |  |
| 2.  | a. b. c. d. e. f.                   | If yes, complete section a, b, c, d, If no, date the transferee intends to Is this property a multi-unit property Has the transferee applied for a Holf yes, complete sections c, d, e, a If no, to be eligible for the exclusion transfer date. If the exemption claim Name of transferee who filed or with Type of Exemption:   Date the transferee occupied this property Does the transferee own another property in the property of the p | e, and f below: c occupy the property   Yes  Nomeowners' or Dond f. In, the transferee in is filed after the libe filing exemplers' Exemption property as a printroperty that is or | perty as the principal residence: o If yes, unit that is the transferdisabled Veterans' Exemption? If the must file and be eligible for one to one-year period, prospective residence claim:  □ Disabled Veterans' Exemption claim: cipal residence: was their principal residence in | ee's principal reside □ Yes □ No e of the exemptions elief may be availa | s within one year of the ble (month/day/year) |  |
| AD  | DRES                                | 3  |   | COUNTY  | ASSESS   | OR'S PARCEL/ID NUMBER                         |  |
| CI  | ΓΥ, ST.                             | ATE, ZIP   |   |   | MOVE-C   | OUT DATE (month/day/year)                     |  |
|   |                                     |  |   | CERTIFICATION   |  |   |  |
| ar<br>tra                                       | ny ac<br>ansfe                      | r (or declare) under penalty of perjui<br>companying statements or documer<br>ree's legal representative) of the trai<br>RE OF TRANSFEREE OR LEGAL REPRESENTA  | ts, is true and co<br>nsferors listed in  | rrect to the best of my knowledg  |  |   |  |
| •   |                                     |  |   |   |  |   |  |
| SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE |                                     | PRINTED NAME   | DATE  |   |  |   |  |
| MA  | AILING                              | ADDRESS  |   |   | DAYTIME P  | HONE NUMBER                                   |  |
| CI  | ΓΥ, ST.                             | ATE, ZIP   |   |   | EMAIL ADD  | RESS  |  |

Note: The Assessor may contact you for additional information.

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| E. ADDITIONAL TRANSFEROR(S)/SELLER(S) |                            |  |  |  |  |
|---------------------------------------|----------------------------|--|--|--|--|
| PRINT NAME                            | RELATIONSHIP TO TRANSFEREE |  |  |  |  |
|                                       |                            |  |  |  |  |
|                                       |                            |  |  |  |  |
|                                       |                            |  |  |  |  |
|                                       |                            |  |  |  |  |
| F. ADDITIONAL TRANSFEREE(S)/BUYER(S)  |                            |  |  |  |  |
| PRINT NAME                            | RELATIONSHIP TO TRANSFEROR |  |  |  |  |
|                                       |                            |  |  |  |  |
|                                       |                            |  |  |  |  |
|                                       |                            |  |  |  |  |
|                                       | _                          |  |  |  |  |

EF-19-G-R04-0524-50000064-4 BOE-19-G (P4) REV. 04 (05-24)

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

Property Tax Rule 462.520

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 grandparents and their grandchildren.

To qualify for this exclusion, all parents of the grandchild, who qualify as children of the grandparents, must be deceased as of the date of the grandparent-grandchild transfer. A stepparent does not need to be deceased.

For purposes of this exclusion, a grandchild is a child of the child of the grandparent. 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 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. 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. If the exemption claim is filed after the oneyear period, prospective relief may be available.

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. Beginning February 16, 2023 and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at www.boe.ca.gov/prop19.

Exclusion filing requirements:

- For a family farm, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a family home, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership.

This 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 either claim is not timely filed, prospective relief may be available.

This claim form is for transfers occurring on or after February 16, 2021. For transfers occurring on or before February 15, 2021, please file claim form BOE-58-G, Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild.

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 grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.

