EF-58-AH-R16-0514-54000827-1 BOE-58-AH (P1) REV. 16 (05-14)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Tara K. Freitas County Assessor/Clerk-Recorder

221 S. Mooney Blvd., Room 102-E Visalia, CA 93291-4593 Ph: (559) 636-5100 Fax: (559) 737-4468

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

1		T						
A. PROPERTY								
ASSESSOR'S PARCEL NUMI	BER							
PROPERTY ADDRESS		CITY						
RECORDER'S DOCUMENT N	NUMBER	DATE OF PURCHASE OR TRANSFER						
		T						
PROBATE NUMBER (if applic	able)	DATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)					
States Code, section tax.] A foreign nation Service. The numbers	405(c)(2)(C)(i) which auth al who cannot obtain a s are used by the Assesso	norizes the use of social security numbers for social security number may provide a tax ide r and the state to monitor the exclusion limit.	Taxation Code section 63.1. [See Title 42 United identification purposes in the administration of any ntification number issued by the Internal Revenue					
B. TRANSFEROR(S	S)/SELLER(S) (additional	transferors please complete "B" on the revers	e)					
1. Print full nam	e(s) of transferor(s)							
Social securit	y number(s)							
3. Family relation	nship(s) to transferee(s)							
If adopted, ag	ge at time of adoption							
4. Was this property the transferor's principal residence? Yes No								
If yes , please check which of the following exemptions was granted or was eligible to be granted on this property:								
☐ Homeown	ers' Exemption Disab	led Veterans' Exemption						
5. Have there be	5. Have there been other dæ) • △\s that qualified for this exclusion? Á ☐ Yes ☐ No							
Assessor's pa	If yes , 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 principal residence must be identified.)							
6. Was only a pa	. Was only a partial interest in the property transferred? Yes No If yes, percentage transferred %							
Was this prop	7. Was this property owned in joint tenancy? Yes No							
 If the transfer 	was through the medium	of a trust, you must attach a copy of the trust						
		CERTIFICATION						
accompanying staten representative) of the value of my principal	nents or documents, is tru e transferees listed in Sec residence under Revenue	e and correct to the best of my knowledge an tion C. I knowingly am granting this exclusion and Taxation Code section 69.5.	foregoing and all information hereon, including any ad that I am the parent or child (or transferor's legal in and will not file a claim to transfer the base year					
>	ROR OR LEGAL REPRESENTATIV	DATE						
SIGNATURE OF TRANSFER	ROR OR LEGAL REPRESENTATIV	DATE						
MAILING ADDRESS		DAYTIME PHONE NUMBER						
OITY OTATE ZID			()					
CITY, STATE, ZIP		EMAIL ADDRESS						

(Please complete applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



C. TI	RANSFEREE(S)/BUYER(S)	additional transferees please comple	te "C" below)						
1.	Print full name(s) of transfere	ee(s)							
2.	Family relationship(s) to tran	sferor(s)							
	If adopted, age at time of ado	option							
	If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered mea registered with the California Secretary of State) with stepparent on the date of purchase or transfer? \square Yes \square No								
	If no , was the marriage or registered domestic partnership terminated by: \Box Death \Box Divorce/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								
	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? \square Yes \square No								
If no , was the marriage or registered domestic partnership terminated by: \Box Death \Box Divorce/Termination of part									
	If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? $\ \square$ Yes $\ \square$ No								
3.		ON (If the full cash value of the real pnn attachment to this claim the amount							
		CERTIFIC	ATION						
represonant the Re		ents, is true and correct to the best o ed in Section B; and that all of the tra							
SIGNATI	JRE OF TRANSFEREE OR LEGAL REP	RESENTATIVE		DATE					
▶ ORANG	THE OF THANGE ENEL ON ELGAL NEI	RESERVATIVE		DATE					
MAILING	ADDRESS			DAYTIME PHONE NUM	IBER .				
CITY, ST	ATE, ZIP			EMAIL ADDRESS					
Note:	The Assessor may contact you	ı for additional information.							
		B. ADDITIONAL TRANSFEROR	R(S)/SELLER(S) (C	ontinued)					
NAME		SOCIAL SECURITY NUMBER	SIGNATURE		RELATIONSHIP				
		C. ADDITIONAL TRANSFEREI	E(S)/BUYER(S) (co	ontinued)					
		RELATIONSHIP							



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.