EF-58-AH-R21-0522-58000100-1 BOE-58-AH (P1) REV. 21 (05-22)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Stephen S. Duckels **Yuba County Assessor**

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

L									
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 DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)							
States Code, section 405(c)(2)(C)(i) which authorized	orizes the use of social security num cial security number may provide a and the state to monitor the exclusion								
	ansierors piease complete section b	on the reverse)							
	Print full name(s) of transferor(s)								
2. Social security number(s)									
3. Family relationship(s) to transferee(s) —									
1 , 0	If adopted, age at time of adoption								
4. Was this property the transferor's principal									
If yes , please check which of the following	,	ble to be granted on this property:							
☐ Homeowners' Exemption ☐ Disabled	·								
5. Have there been other transfers that qualif	ed for this exclusion? \square Yes \square N	No							
		 n. (This list should include for each property: the County, rees/buyers, and family relationship. Transferor's principal 							
6. Was only a partial interest in the property to	6. Was only a partial interest in the property transferred? Yes No If yes, percentage transferred %								
7. Was this property owned in joint tenancy?	☐ Yes ☐ No								
$\underline{\text{IMPORTANT}}\!\!:$ If the transfer was through the or trust and all amendments.	medium of a will and/or trust, you	must attach a full and complete copy of the will and/							
	CERTIFICATION								
accompanying statements or documents, is true representative) of the transferees listed in Section	and correct to the best of my knowled to a line of the control of	that the foregoing and all information hereon, including any edge and that I am the parent or child (or transferor's lega usion and will not file a claim to transfer the base year value							
of my principal residence under Revenue and Tax SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE							
<u> </u>									
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE							
MAILING ADDRESS	DAYTIME PHONE NUMBER								
	()								
CITY, STATE, ZIP		EMAIL ADDRESS							



C. TRA	NSFEREE(S)/BUYER(S) (ad	ditional trar	nsferees please comple	te Section E below)					
1.	Print full name(s) of transferee	e(s)							
2.	Family relationship(s) to transferor(s)								
	If adopted, age at time of adop								
	If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered m registered with the California Secretary of State) with stepparent on the date of purchase or transfer? \Box Yes \Box No								
	If no , was the marriage or reg	istered don	nestic partnership termi	nated by: $\ \square$ Deat	h 🗆 Divorce/Ter	rmination of partnership			
	If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purcl or transfer? \square Yes \square No								
If in-law relationship is involved, was the child-in-law still married to or in a registered domestic partnership with the child on the continuous purchase or transfer? \Box Yes \Box 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 child-in-law remarried or entered into a registered domestic partnership as of the date of purcha or transfer? \square Yes \square No								
	ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)								
			CERTIFI	CATION					
accomp represe the Rev	nanying statements or docume ntative) of the transferors listed renue and Taxation Code.	nts, is true d in Sectior	and correct to the best n B; and that all of the t	of my knowledge and	d that I am the par e transferees withi	nformation hereon, including any ent or child (or transferee's lega in the meaning of section 63.1 o			
SIGNATUI	RE OF TRANSFEREE OR LEGAL REPR	ESENTATIVE	PRINTED NAME		DATE				
MAILING ADDRESS DAYTIME PHONE NUMB						BER			
CITY STA	TE 7ID				()				
CITY, STATE, ZIP EMAIL ADDRESS									
Note: T	he Assessor may contact you t	for addition	al information.		1				
D. ADI	DITIONAL TRANSFEROR(S)/	SELLER(S)						
	NAME		SECURITY NUMBER	SIGNATURE		RELATIONSHIP			
E. ADC	DITIONAL TRANSFEREE(S)/E	UYER(S)							
NAME						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 and on or before February 15, 2021.
- 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. Revenue and Taxation Code section 63.1 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.

For transfers occurring on or after February 16, 2021, please file form BOE-19-P, Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021.

