

**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.)*



**Claude Parrish**  
**Orange County Assessor**  
500 S. Main Street, First Floor, Suite 103  
Orange, CA 92868-4512  
or  
P. O. Box 22000  
Santa Ana, CA 92702-2000  
(714) 834-2746  
www.ocgov.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 transferors, please complete Section D on the reverse)*

Print full name(s) of transferor(s)

Name

Name

Family relationship(s) to transferee(s)

Relationship

Relationship

1. Was this property the transferor's family farm?  Yes  No
2. Was this property the transferor's principal residence?  Yes  No  
If **yes**, please check which one of the following exemptions was granted or was eligible to be granted on this property:  
 Homeowners' Exemption  Disabled Veterans' Exemption
3. Was only a partial interest in the property transferred?  Yes  No If yes, percentage transferred \_\_\_\_\_%.
4. Was this property owned in joint tenancy?  Yes  No
5. Print name(s) of child(ren) of grandparents who is(are) the parent(s) of grandchild:

**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 grandparent or grandchild (or transferor's legal representative) of the transferees listed in Section C.*

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE

PRINTED NAME

DATE

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE

PRINTED NAME

DATE

MAILING ADDRESS

DAYTIME PHONE NUMBER

( )

CITY, STATE, ZIP

EMAIL ADDRESS

*(Please complete information on reverse side)*

**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**



**C. TRANSFEREE(S)/BUYER(S)** (additional transferees please complete Section E below)

|   |              |              |
|---|--------------|--------------|
| Print full name(s) of transferee(s)     | Name         | Name         |
| Family relationship(s) to transferor(s) | Relationship | Relationship |

- If grandchild was adopted, age at time of adoption: \_\_\_\_\_ Adopted by whom? \_\_\_\_\_
- Parent: Name of direct descendant of grandparent who is the parent of the grandchild: \_\_\_\_\_  
Date of death of direct descendant \_\_\_\_\_ (please provide death certificate)
  - Was deceased parent married or in a registered domestic partnership ("registered" means registered with the California Secretary of State) as of the date of death?  Yes  No
  - Is the spouse or registered domestic partner of the deceased parent a: (check one):  
 Parent of the grandchild  Stepparent of the grandchild (a stepparent need not be deceased)
  - Had surviving spouse/partner remarried or entered into a registered domestic partnership?  Yes  No  
If **YES**, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/domestic partnership registration: \_\_\_\_\_  
If **NO**, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death \_\_\_\_\_ (Please provide death certificate)
- Is this property continuing to be used as the family farm by the transferee?  Yes  No
- Is this property going to be the transferee's principal residence?  Yes  No  
If yes, please check which of the following exemptions for which a claim was filed and complete a, b, and c below. (Please note that the transferee must file for one of these exemptions within one year of the date of transfer.)  
 Homeowners' Exemption  Disabled Veterans' Exemption Date Filed \_\_\_\_\_
  - Name of transferee who filed exemption claim: \_\_\_\_\_
  - Date the transferee occupied this property as a principal residence: \_\_\_\_\_ (month/day/year)
  - Does the transferee own another property that is or was their principal residence in California?  Yes  No  
If yes, please provide the address below and the move out date.

|                  |        |                                 |
|------------------|--------|---------------------------------|
| ADDRESS          | COUNTY | ASSESSOR'S PARCEL/ID NUMBER     |
| CITY, STATE, ZIP |        | MOVE-OUT-DATE (month/date/year) |

**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 grandparent or grandchild (or transferee's legal representative) of the transferors listed in Section B.

|  |              |                             |
|--|--------------|-----------------------------|
| SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE<br>▶ | PRINTED NAME | DATE                        |
| SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE<br>▶ | PRINTED NAME | DATE                        |
| MAILING ADDRESS                                      |              | DAYTIME PHONE NUMBER<br>( ) |
| CITY, STATE, ZIP                                     |              | EMAIL ADDRESS               |

**Note:** The Assessor may contact you for additional information.

**D. ADDITIONAL TRANSFEROR(S)/SELLER(S)**

|            |                            |
|------------|----------------------------|
| PRINT NAME | RELATIONSHIP TO TRANSFEREE |
|            |                            |
|            |                            |

**E. ADDITIONAL TRANSFEREE(S)/BUYER(S)**

|            |                            |
|------------|----------------------------|
| PRINT NAME | RELATIONSHIP TO TRANSFEROR |
|            |                            |
|            |                            |



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

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution provides that the terms "purchase" or "change in ownership" do not include the purchase or transfer of a family home between grandparents and their grandchildren, as long as the property was the family home of the transferor and continues as the family home of the transferee. A family home also includes a family farm.

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 a family home, the transferee is required to file for the homeowners' or disabled veterans' exemption within one year of the date of transfer.

If the assessed value of the family home 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.

**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 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.

