EF-58-G-R18-0522-30000731-1

BOE-58-G (P1) REV. 18 (05-22)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD



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.ocassessor.gov

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

		_				
A. PI	ROPERTY					
ASSES	SOR'S PARCEL/ID NUMBER	PROPERTY ADDR	RESS			
DATE	DF PURCHASE OR TRANSFER	RECORDER'S DC	CUMENT NUMBER			
DATE (DF DEATH OF GRANDPARENT (if applicable)	PROBATE NUMBE	ER (if applicable)			
States tax.] /	Code, section 405(c)(2)(C)(i) which authorizes	the use of social security nul ecurity number may provide	nue and Taxation Code section 63.1. [See Title 42 United mbers for identification purposes in the administration of any a tax identification number issued by the Internal Revenue on limit.			
B. TF	RANSFEROR(S)/SELLER(S) (GRANDPARENT	3)				
1.	Print full name(s) of transferor(s)					
2.	Was this property the principal residence of the	e transferor? ☐ Yes ☐ N				
	If yes , please check which one of the following exemptions was granted or was eligible to be granted on this property:					
	☐ Homeowners' Exemption ☐ Disabled Vet	erans' Exemption				
3.	. Was real property other than the principal residence of the transferor transferred? Yes No					
4.	l. Was only a partial interest in the property transferred? ☐ Yes ☐ No If yes, percentage transferred%.					
5.	Did you own this property as a joint tenant? ☐ Yes ☐ No					
6.	Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):					
	IPORTANT: If the transfer was through the mond/or trust and all amendments.	edium of a will and/or trust	you must attach a full and complete copy of the will			
		CERTIFICATION				
true ai knowii	nd correct to the best of my knowledge and that	I am the grandparent (or thei	nia that the foregoing and any accompanying statements are r legal representative) of the transferees listed in Section C. I r value of my principal residence under Revenue and Taxation			
SIGNA	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE			
SIGNA	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE			
MAILIN	G ADDRESS	DAYTIME PHONE NUMBER ()				
CITY, S	TATE, ZIP		EMAIL ADDRESS			
	THIS DOCUMEN	T IS NOT SUBJECT TO	PUBLIC INSPECTION			

C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transferees please complete "D" below)						
		Print full name(s) of transferee(s)				
	١.	Family relationship(s) to transferor(s)				
		If adopted, age at time of adoption Adopted by wh				
	2.	2. Parent: Name of direct descendant of grandparent (child)				
	Date of death of direct descendant					
	(Direct descendant must be deceased in order to qualify for this exclusion. Please provide death certificate.)					
Social security number of direct descendant:						
	eans registered with the California Secretary of					
	 b. Is the spouse or registered domestic partner of the deceased parent a (check one): Parent of the grandchild (go to question c). Stepparent of the grandchild (a stepparent to the grandchild need not be deceased in meeting the condition that "all of the pa of the grandchild must be deceased) (go to question 3). 					
c. Had surviving spouse/partner remarried or entered into a registered domestic partnership as of the date of purchase o						
If yes , date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfor exclusion. Date of marriage/partnership registration: (Please provide marriage or certificate.)						
If no , surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase to qualify for exclusion. Date of death (Please provide death certificate.)						
	3.	Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from parents.) Yes No				
		If yes: County:				
	4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendan grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchas transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one mi dollar (\$1,000,000) full cash value limit exclusion of other real property received from deceased parents.) Yes No					
Not	:e: 7	If yes, attach list of all previous transfers (include for each proper names of all transferees, and the family relationship). The Assessor may require additional legal documentation to supp		's parcel number, situs address, date of transfer,		
ח	ΔD	DITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (conti	inued)			
<u>.</u>		NAME	nacay	RELATIONSHIP		
		CERTIFI	CATION			
true cen	an tify t	(or declare) under penalty of perjury under the laws of the State d correct to the best of my knowledge and that I am the grandch hat all my parents who qualify as children of my transferor grand ransferees are eligible transferees within the meaning of section	ild (or their legal repres parents are deceased as	entative) of the transferors listed in Section B. is so the date of transfer or purchase, and that all		
SIGI	VAT	JRE OF TRANSFEREE OR LEGAL REPRESENTATIVE		DATE		
MAILING ADDRESS				DAYTIME PHONE NUMBER ()		
CITY	/, ST	ATE, ZIP		EMAIL ADDRESS		



CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD

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 that claim with any revised information. **Please note:**

- 1. This exclusion only applies to transfers that occur on or after March 27, 1996 and on or before February 15, 2021.
- 2. In order to qualify, all the parents of that grandchild **must** be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons who qualify under section 63.1 as children of the grandparents. However, for transfers that occur on or after January 1, 2006, a child-in-law of the grandparent that is a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased.
- 3. In order to qualify, the real property must be transferred from grandparents to their grandchildren.
- 4. If you do not complete and return this form, it may result in this property being reassessed.
- 5. 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 certain grandparent and grandchild transfers (see above); and/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children and certain grandparent and grandchild transfers (see above).

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 grandparent-grandchild 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-G, Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021.

