EF-19-P-R03-0524-01001224-1 BOE-19-P (P1) REV. 03 (05-24)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021



COUNTY OF ALAMEDA PHONG LA, ASSESSOR

1221 Oak St., Rm 145 Oakland, Ca. 94612-4288 (510) 272-3787 Fax (510) 272-3803 www.acgov.org/assessor

NAME AND MAILING ADDRESS (Make necessary corrections to the printed i	name and mailing address)	
	3 ,	
- PROPERTY		
A. PROPERTY ASSESSOR'S PARCEL/ID NUMBER		
		Tame
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)
B. TRANSFEROR(S)/SELLER(S) (addition	onal transferors, please complete	Section E on Page 3)
Print full name(s) of transferor(s)	Name	Name
Family relationship(s) to transferee(s)	Relationship	Relationship
 □ Homeowners' Exemption b. Is this property a multi-unit pro 3. Was only a partial interest in the pro 4. Was this property owned in joint tens 	he following exemptions was grant □ Disabled Veterans' Exemption perty? □ Yes □ No If yes, which perty transferred? □ Yes □ No ancy? □ Yes □ No	ed or eligible to be granted on this property. unit was the transferor's principal residence? If yes, percentage transferred % you must attach a full and complete copy of the will and/or
I certify (or declare) under penalty of periury		ifornia that the foregoing and all information hereon, including
any accompanying statements or documents	s, is true and correct to the best of I in Section D. I knowingly am grar	my knowledge and that I am the parent or child (or transferor's ting this exclusion and will not file a claim to transfer the base
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTAT		DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTAT	IVE PRINTED NAME	DATE
MAILING ADDRESS	I	DAYTIME PHONE NUMBER
CITY, STATE, ZIP		EMAIL ADDRESS

(Please complete applicable information on reverse side.)
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



C.	PARENT-CHILD RELATIONSHIP	PINFORMATION					
1.	If child was adopted, age at time	e of adoption:					
2.	If stepparent/stepchild relationship is involved, was the parent still married to or in a registered domestic partnership ("registered" means registered with the California Secretary of State) with the stepparent on the date of purchase or transfer? Yes No						
3.	If NO , was the marriage or registered domestic partnership terminated by: □ Death □ Divorce/Termination of partnership						
4.	If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? No						
5.	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 date of purchase or transfer? Yes No						
6.	If NO , was the marriage or registered domestic partnership terminated by: \Box Death \Box Divorce/Termination of partnership						
7.	If terminated by death, had the sor transfer? ☐ Yes ☐ No	terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purchase r transfer? Yes No					
D	. TRANSFEREE(S)/BUYER(S) (&	additional transferees, ple	ease complete Section F on	Page 3)			
P	rint full name(s) of transferee(s)	Name		Name			
		Relationship		Relationship			
	amily relationship(s) to ansferor(s)	Relationship		relationship			
1.	Is this property the transferee's	family farm? □ Yes □	∃ No				
2.	Is this property currently the transferee's principal residence? ☐ Yes ☐ No						
	If yes, complete sections a, b, c, d, e, and f below:						
	If no, date the transferee intends to occupy the property as the principal residence:						
	a. Is this property a multi-unit property? Yes No If yes, which unit is the transferee's principal residence:						
	b. Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? ☐ Yes ☐ No						
	If yes, complete sections c, d, e, and f.						
	If no, to be eligible for the	exclusion, the transferee	e must file and be eligible fo	r one of the exempti	ons within one year of the		
	transfer date. If the exemption claim is filed after the one-year period, prospective relief may be available.						
	c. Name of transferee who file	c. Name of transferee who filed or will be filing the exemption claim:					
	d. Type of Exemption: ☐ Hor	meowners' Exemption	☐ Disabled Veterans' Exe	mption			
	e. Date the transferee occupie	ed this property as a prin	cipal residence:		(month/day/year)		
	f. Does the transferee own ar	nother property that is or	was their principal residence	ce? □ Yes □ No			
	If yes, please provide the a	address below and the m	ove-out date.				
AE	DDRESS	COUNTY		ASSESSOR'S F	ARCEL/ID NUMBER		
CI	TY, STATE, ZIP			MOVE-OUT DA	TE (month/day/year)		
			CERTIFICATION				
aı	ny accompanying statements or d	locuments, is true and co			d all information hereon, including the parent or child (or transferee's		
	egal representative) of the transfer GNATURE OF TRANSFEREE OR LEGAL REP		PRINTED NAME		DATE		
•							
SI	GNATURE OF TRANSFEREE OR LEGAL REP	PRESENTATIVE	PRINTED NAME		DATE		
M	AILING ADDRESS				DAYTIME PHONE NUMBER ()		
Cl	TY, STATE, ZIP			EMAIL ADDRES	` '		

Note: The Assessor may contact you for additional information.

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PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE
ADDITIONAL TRANSFEREE(S)/BUYER(S)		
PRINT N	RELATIONSHIP TO TRANSFEROR	

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EF-19-P-R03-0524-01001224-4 BOE-19-P (P4) REV. 03 (05-24)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD 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 parents and their children.

For purposes of this exclusion, 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 one-year 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-AH, Claim for Reassessment Exclusion for Transfer Between Parent and Child.

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

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