BOE-19-G (P1) REV. 03 (05-23)

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

Gus Kramer
County Assessor

2530 Arnold Drive, Suite 100 Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/assessor

NAME AND MAILING ADDRESS (Make necessary corrections to the p	NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)						
	,						
A. PROPERTY ASSESSOR'S PARCEL/ID NUMBER							
AGGEGGGROT ARGEDID NOWIDER							
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) (addition	। nal transferors, please complete Section	n E on Page 3)					
Print full name(s) of transferor(s)	Name	Name					
Family relationship(s) to transferee(s)	Relationship	Relationship					
Was this property the transferor's far	nily farm? □ Yes □ No If yes , how i	s the property used?					
☐ Pasture/Grazing ☐ Agricul							
Was this property the transferor's pri	ncipal residence? ☐ Yes ☐ No						
a. If yes, please check which of the	ne following exemptions was granted or eli	igible to be granted on this property:					
•	·						
b. Is this property a multi-unit property? ☐ Yes ☐ No If yes, which unit was the transferor's principal residence?							
Was only a partial interest in the property.	3. Was only a partial interest in the property transferred? ☐ Yes ☐ No If yes, percentage transferred %.						
4. Was this property owned in joint tena	4. Was this property owned in joint tenancy? ☐ Yes ☐ No						
5. Print name(s) of all child(ren) of gran	ndparents who is(are) the parent(s) of gran	dchild:					
IMPORTANT: If the transfer was through th	e medium of a will and/or trust, you mu	st 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 D. I knowingly am granting this exclusion and will not file a claim to transfer							
the base year value of my principal residence							
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATI	VE PRINTED NAME	DATE					
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATI	VE 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



С	. GR	ANDPARENT/GRANDCHILD RELA	TIONSHIP INFO	RMATION				
If grandchild was adopted, age at time of adoption? Adopted by whom?								
2.		ent: Name of direct descendant of g						
	Dat	Date of death of direct descendant: (Please provide copy of death certificate)						
	a.	· · · · · · · · · · · · · · · · · · ·	s the deceased parent married or in a registered domestic partnership <i>("registered" means registered with the California Secretary tate)</i> as of the date of death? ☐ Yes ☐ No					
b. 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)								
	C.	Had the surviving spouse/partner re	emarried or ente	red into a registered domestic p	artnership? □ Yes □ No			
					ed prior to the date of purchase or transferse provide copy of license or registrati			
		If no, surviving spouse/partner is s to qualify for exclusion. Date of dea			also be deceased prior to the purchase of death certificate)	or transfe		
D	. TR	ANSFEREE(S)/BUYER(S) (additional	al transferees ple	ase complete Section F on Pag	e 3)			
Print full name(s) of transferee(s)		Name		Name				
Family relationship(s) to transferor(s)		Relationship		Relationship				
1.	ls t	his property the transferee's family fa	urm? □ Yes □		_			
2.		his property currently the transferee's						
		If yes , complete section a, b, c, d,						
		If no, date the transferee intends to		party as the principal residence				
	a.			-	ree's principal residence:			
	b.	Has the transferee applied for a Ho	□ Yes □ No					
	If yes, complete sections c, d, e, and f.							
If no, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of						Э		
	transfer date. If the exemption claim is filed after the one-year period, prospective relief may be available.							
	C.	Name of transferee who filed or wi	ll be filing exemp	tion claim:		-		
	d.	Type of Exemption: ☐ Homeowne	ers' Exemption	☐ Disabled Veterans' Exempt	on			
	e. Date the transferee occupied this property as a principal residence:				(month/day/year)			
	f.	Does the transferee own another p	roperty that is or	was their principal residence in	California? ☐ Yes ☐ No			
		If yes, please provide the address	below and the m	ove-out date.				
Αľ	DDRES	S		COUNTY	ASSESSOR'S PARCEL/ID NUMBER			
CITY, STATE, ZIP				MOVE-OUT DATE (month/day/year)				
_				CERTIFICATION	I			
a	ny ac		its, is true and co	s of the State of California that t prrect to the best of my knowled	ne foregoing and all information hereon, i ge and that I am the grandparent or grand			
		IRE OF TRANSFEREE OR LEGAL REPRESENTA		PRINTED NAME	DATE			
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTA		TIVE	PRINTED NAME	DATE				
MAILING ADDRESS				DAYTIME PHONE NUMBER				
				()				
CI	TY, ST	ATE, ZIP			EMAIL ADDRESS			

Note: The Assessor may contact you for additional information.



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E. ADDITIONAL TRANSFEROR(S)/SELLER(S)					
PRINT NAME	RELATIONSHIP TO TRANSFEREE				
F. ADDITIONAL TRANSFEREE(S)/BUYER(S)					
PRINT NAME	RELATIONSHIP TO TRANSFEROR				

(Please complete information on reverse side.)



BOE-19-G (P4) REV. 03 (05-23)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD 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 grandparents and their grandchildren.

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 purposes of this exclusion, a grandchild is a child of the child of the grandparent. 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-G, Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild.

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