EF-58-G-R15-0516-08000721-1 BOE-58-G (P1) REV. 15 (05-16)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD



Jennifer Perry, Assessor County of Del Norte

981 H Street, Suite 120 Crescent City, CA 95531 Telephone: (707) 464-7200

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

A. PF	ROPERTY					
	SOR'S PARCEL NUMBER	PROPERTY AL	PROPERTY ADDRESS			
DATE C	DF PURCHASE OR TRANSFER	RECORDER'S	DOCUMENT NUMBER			
DATE C	DF DEATH OF GRANDPARENT (if applicable)	PROBATE NUM	MBER (if applicable)			
States tax.] A	Code, section 405(c)(2)(C)(i) which authorizes	the use of social security ecurity number may provi	evenue and Taxation Code section 63.1. [See Title 42 United numbers for identification purposes in the administration of any de a tax identification number issued by the Internal Revenue usion limit.			
B. TF	RANSFEROR(S)/SELLER(S) (GRANDPARENTS	S)				
1.	. Print full name(s) of transferor(s)					
2.	2. Was this property the principal residence of the transferor? 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 Vet					
3.						
4.	. 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.	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.					
7.	7. Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):					
CERTIFICATION						
true ai knowir	nd correct to the best of my knowledge and that i	e laws of the State of Calit I am the grandparent (or t	ornia that the foregoing and any accompanying statements are neir legal representative) of the transferees listed in Section C. I ear value of my principal residence under Revenue and Taxation			
SIGNAT	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE			
	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE			
MAILIN	G ADDRESS	DAYTIME PHONE NUMBER ()				
CITY, S	TATE, ZIP	EMAIL ADDRESS				

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



EF-58-G-R15-0516-0800072

	TRANSFERENCE VERY TRANSFERENCE						
C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transferees please complete "C" below)							
	1.	Print full name(s) of transferee(s)					
		Family relationship(s) to transferor(s)					
		If adopted, age at time of adoption Adopted by who	om?				
	2.	Parent: Name of direct descendent of grandparent (son or daugh	iter)				
		Date of death of direct descendent					
(Direct descendent must be deceased in order to qualify for this exclusion. Please provide death certificate.)				provide death certificate.)			
Social security number of direct descendent:							
		a. Was deceased parent married or in a registered domestic paragraph (a) as of the date of death? ☐ Yes ☐ No		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 grandchild has been been been been been been been bee				I in meeting the condition that "all of the parents"			
		 of the grandchild must be deceased) (go to question 3). c. Had surviving spouse/partner remarried or entered into a re ☐ Yes ☐ No 	gistered domestic partr	nership as of the date of purchase or transfer?			
If yes , date of marriage or registration of the domestic partnership must have occurred prior t for exclusion. Date of marriage/partnership registration:				prior to the date of purchase or transfer to qualify (Please provide marriage or partnership			
		If no , surviving spouse/partner is still considered a child of grato qualify for exclusion. Date of death					
	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: As					
	4.	Did transferee receive real property other than a principal residence from deceased parent who is a direct descendent of grandparents? (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 deceased parents.) Yes No					
If yes, attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, date of names of all transferees, and the family relationship).							
Note: The Assessor may require additional legal documentation to support the above answers.							
ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (continued)							
NAME							
CERTIFICATION							
true certi	an fy t	r (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 grandchi that all my parents who qualify as children of my transferor grandp ransferees are eligible transferees within the meaning of section 6	ild (or their legal represe parents are deceased as	entative) of the transferors listed in Section B. I s of the date of transfer or purchase, and that all			
SIGN	ATI	URE OF TRANSFEREE OR LEGAL REPRESENTATIVE		DATE			
MAIL	ING	GADDRESS		DAYTIME PHONE NUMBER			
CITY	ST	ATE, ZIP		EMAIL ADDRESS			



CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND 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.

- 1. This exclusion only applies to transfers that occur on or after March 27, 1996;
- 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 son-in-law or daughter-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. California law 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 grandparents 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.

