BOE-19-G (P1) REV. 04 (05-24)

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

**Kern County Assessor and Recorder** Title Division

1115 Truxtun Ave Bakersfield, CA 93301-4639 (661) 868-3300

Laura Avila

NAME AND MAILING ADDRESS (Make necessary corrections to the printe	ed name and mailing address)						
	,						
A. PROPERTY  ASSESSOR'S PARCEL/ID NUMBER							
ASSESSON'S PARCEEND NOMBER							
PROPERTY ADDRESS	CITY						
DATE OF PURCHASE OR TRANSFER	RECORDER'S DOCUMENT NUMBER						
DATE OF DEATH (if applicable)	DATE OF DEATH (if applicable)  PROBATE NUMBER (if applicable)						
B. TRANSFEROR(S)/SELLER(S) (additional in	transferors, please complete Section E on	Page 3)					
Print full name(s) of transferor(s)	Name						
Family relationship(s) to transferee(s)	elationship	Relationship					
Was this property the transferor's family to	arm? Yes No <b>If yes</b> , how is the p	roperty used?					
☐ Pasture/Grazing ☐ Agricultural	Commodity   Cultivation:						
2. Was this property the transferor's principa	al residence? □ Yes □ No						
a. If yes, please check which of the fo	llowing exemptions was granted or eligible to	o be granted on this property:					
•	sabled Veterans' Exemption						
	? ☐ Yes ☐ No <b>If yes</b> , which unit was the t						
Was only a partial interest in the property	transferred?   Yes   No   If yes, percentage in the percentage is the percentage in the percentage in the percentage is the percentage in the percentage is the percentage in the percentage in the percentage is the percentage is the percentage in the percentage is	entage transferred %.					
4. Was this property owned in joint tenancy	4. Was this property owned in joint tenancy? ☐ Yes ☐ No						
5. Print name(s) of all child(ren) of grandparents who is(are) the parent(s) of grandchild:							
IMPORTANT: If the transfer was through the me	edium of a will and/or trust, you must atta	ch a full and complete copy of the will and/or					
trust and all amendments.		, ,,					
	CERTIFICATION						
I certify (or declare) under penalty of perjury und		p foregoing and all information hereon, including					
any accompanying statements or documents, is t	rue and correct to the best of my knowledge	and that I am the grandparent or grandchild (or					
transferor's legal representative) of the transferee the base year value of my principal residence und							
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE					
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE					
MAILING ADDRESS	1	DAYTIME PHONE NUMBER ( )					
CITY, STATE, ZIP	EMAIL ADDRESS						

(Please complete information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



C. 0	RANDPARENT/GRANDCHILD RELA	TIONSHIP INFO	RMATION					
1. I	f grandchild was adopted, age at time o	of adoption?	Adopted by whom? _					
2. Parent: Name of direct descendant of grandparent who is the parent of the grandchild:  Date of death of direct descendant:  (Please provide copy of death certificate)								
							a	a. Was the 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
k	<ul> <li>b. Is the spouse or registered domestic partner of the deceased parent a: (check one)</li> <li>Parent of the grandchild (go to question c).</li> <li>Stepparent of the grandchild (a stepparent need not be deceased) (go to section D).</li> </ul>							
(	c. Had the 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: (Please provide copy of license or registration)							
	If no, surviving spouse/partner is s	till considered a	child of grandparents and mu	ust also be de	eceased prior to the purchase or transfer			
	to qualify for exclusion. Date of de	ath:	(Please provide cop	y of death ce	ertificate)			
D. T	RANSFEREE(S)/BUYER(S) (additional	al transferees ple	ase complete Section F on F	Page 3)				
Dein	t full name(a) of transfers (a)	Name		Name	9			
Prin	t full name(s) of transferee(s)							
Family relationship(s) to transferor(s)		Relationship		Relati	Relationship			
1. I	s this property the transferee's family fa	arm? □ Yes □	1 No					
	s this property currently the transferee's							
	If yes, complete section a, b, c, d,		1100. 11.00 11.10					
	-		porty as the principal residen	.00'				
	If no, date the transferee intends to							
	a. Is this property a multi-unit property			-				
t	b. Has the transferee applied for a Ho		isabled Veterans' Exemption	n? □ Yes I	□ No			
	If yes, complete sections c, d, e, a	nd 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 the							
	transfer date. If the exemption clair	m is filed after the	e one-year period, prospecti	ve relief may	be available.			
(	c. Name of transferee who filed or wi	ll be filing exemp	tion claim:					
c	d. Type of Exemption: ☐ Homeowne	ers' Exemption	☐ Disabled Veterans' Exen	nption				
e	e. Date the transferee occupied this property as a principal residence: (month/day/yea				(month/day/year)			
f	f. 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 m	ove-out date.					
ADDF	RESS		COUNTY		ASSESSOR'S PARCEL/ID NUMBER			
CITY	STATE, ZIP				MOVE-OUT DATE (month/day/year)			
OIII,	OTATE, ZII				MOVE-OUT BATE (Month day year)			
			CERTIFICATION					
I cei	rtify (or declare) under penalty of perjui	ry under the laws		at the foregoi	ng and all information hereon, including			
				ledge and tha	t I am the grandparent or grandchild (or			
	sferee's legal representative) of the trai ATURE OF TRANSFEREE OR LEGAL REPRESENTA		PRINTED NAME		DATE			
<b>•</b>								
SIGN.	ATURE OF TRANSFEREE OR LEGAL REPRESENTA	TIVE	PRINTED NAME		DATE			
MAILI	NG ADDRESS		L		DAYTIME PHONE NUMBER ( )			
CITV	STATE, ZIP				EMAIL ADDRESS			
J111,	· · · · -, - · · ·							

Note: The Assessor may contact you for additional information.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



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

EF-19-G-R04-0524-15000240-4 BOE-19-G (P4) REV. 04 (05-24)

## 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 oneyear 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.

