EF-62-LRDP-R01-0519-20000215-1 BOE-62-LRDP (P1) REV. 01 (05-19)

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Brett Frazier Madera County Assessor

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www.maderacounty.com/government/assessor

CLAIM FOR REASSESSMENT REVERSAL FOR LOCAL REGISTERED DOMESTIC PARTNERS

 A. Description of the property that wa 	s reassessed for a change in ownership:				
STREET ADDRESS			ASSESSOR'S PARCEL NUMBER		
CITY	COUNTY	COUNTY		RECORDER'S DOCUMENT NUMBER	
DATE OF TRANSFER OF INTEREST			RECORDING DA	TE	
NOTE: Transfers eligible for this exclusion	sion are only those that occurred during t		l, 2000 through	1 June 26, 2015.	
B. The parties to the transfer of interest	est in the above described property:				
TRANSFEROR			DATE OF DEATH, IF APPLICABLE:		
TRANSFEREE					
 Attach a copy of a certificate or of domestic partners. 	her document from the local governmer	it agency that name	s the transfero	or and transferee as registered	
	CERTIFICATION and all information hereon, including an as a local registered domestic partner on	y accompanying sta		cuments, is true and correct to	
SIGNATURE OF TRANSFEREE REGISTERED DOMESTIC PARTNER OR LEGAL REPRESENTATIVE				DATE	
PRINTED NAME OF TRANSFEREE OR LEGAL REPRESENTATIVE			TITLE		
MAILING ADDRESS					
DAYTIME PHONE NUMBER	EMAIL ADDRESS			_	
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Be sure to attach a copy of the local registered domestic partnership document. Your claim will not be processed without that certificate.

Claim must be filed with the county assessor by June 30, 2022.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



CLAIM FOR REASSESSMENT REVERSAL FOR LOCAL REGISTERED DOMESTIC PARTNERS

Revenue and Taxation Code section 62(p) provides that change in ownership shall not include: any transfer of real property occurring on or after January 1, 2000, to June 26, 2015, inclusive, between local registered domestic partners, including, but not limited to:

- (A) Transfers to a trustee for the beneficial use of a local registered domestic partner, or the surviving local registered domestic partner of a deceased transferor, or by a trustee of such a trust to the local registered domestic partner of the trustor.
- (B) Transfers that take effect upon the death of a local registered domestic partner.
- (C) Transfers to a local registered domestic partner or former local registered domestic partner in connection with a property settlement agreement or decree of dissolution of a local registered domestic partnership or legal separation.
- (D) The creation, transfer, or termination, solely between local registered domestic partners, of any co-owner's interest.
- (E) The distribution of a legal entity's property to a local registered domestic partner or former local registered domestic partner in exchange for the interest of the local registered domestic partner in the legal entity in connection with a property settlement agreement or a decree of dissolution of a local registered domestic partnership or legal separation.
- (2) Any transferee whose property was reassessed in contravention of this subdivision shall obtain a reversal of that reassessment upon application to the county assessor of the county in which the property is located. Application by the transferee shall be made to the assessor no later than June 30, 2022. A county may charge a fee for its costs related to the application and reassessment reversal in an amount that does not exceed the actual costs incurred. This paragraph shall be liberally construed to provide the benefits of this subdivision and Article XIII A of the California Constitution to local registered domestic partners.

Section 62(q)(3) defines a "local registered domestic partner" as a registered domestic partnership established by a city, county, city and county, or special district in which both of the following conditions are met:

- (A) The registrants were of the same sex at the time of registration.
- (B) The registrants were not in a registered domestic partnership with, or married to, any other person at the time of the transfer.

IMPORTANT: In order to qualify for this reassessment reversal, a claim form must be completed and filed with the county assessor. Proof of eligibility is required. Please complete all sections or your claim may be denied.

Please note:

- This reversal only applies to transfers that occur on or after January 1, 2000 through June 26, 2015.
- The reassessment reversal only applies starting with the lien date of the assessment year in which the claim is filed. No refunds will be made for any prior year(s).
- The claim form must be filed by June 30, 2022.



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