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**

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

Tammie Guenthart Mariposa County Assessor

4982 10th St P.O. Box 35 Mariposa, CA 95338 Ph: (209) 966-2332 Fax: (209) 966-5719

tguenthart@mariposacounty.org Monday-Friday:8am-5pm

A. PROPERTY		
ASSESSOR'S PARCEL/ID NUMBER		
PROPERTY ADDRESS		CITY
DATE OF PURCHASE OR TRANSFER		RECORDER'S DOCUMENT NUMBER
DATE OF DEATH (if applicable)	ROBATE NUMBER (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)
B. TRANSFEROR(S)/SELLER(S) (additional	transferors, please complete Section E on	Page 3)
Print full name(s) of transferor(s)	ame	Name
Family relationship(s) to transferee(s)	elationship	Relationship
Was this property the transferor's family	farm? Yes No If yes , how is the pr	operty used?
☐ Pasture/Grazing ☐ Agricultura	l Commodity ☐ Cultivation:	
Was this property the transferor's princip		
' ' '	ollowing exemptions was granted or eligible to	be granted on this property:
☐ Homeowners' Exemption ☐ D		
b. Is this property a multi-unit property	/? ☐ Yes ☐ No If yes, which unit was the tr	ansferor's principal residence?
3. Was only a partial interest in the propert	y transferred? □ Yes □ No If yes , perce	entage transferred %.
4. Was this property owned in joint tenancy	?? □ Yes □ No	
5. Print name(s) of all child(ren) of grandpa	rents who is(are) the parent(s) of grandchild:	
IMPORTANT: If the transfer was through the m	odium of a will and/or truet, you must atta	ch a full and complete copy of the will and/or
trust and all amendments.	edium of a will allufor trust, you must attac	chi a full and complete copy of the will and/or
	CERTIFICATION	
I certify (or declare) under penalty of perjury und		
any accompanying statements or documents, is transferor's legal representative) of the transfered		
the base year value of my principal residence un	der Revenue and Taxation Code section 69.6	
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE •	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	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



BOE-19-G (P2) REV. 04 (05-24)

C	GR	ANDPARENT/GRANDCHILD RELA	HONSHIP INFO	DRMATION			
1.	If g	andchild 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: (Please provide copy of death certificate)					
	Date of death of direct descendant:						
		If yes, date of marriage or registrat			-	the date of purchase or transfer to rovide copy of license or registration	
						ceased prior to the purchase or transfer	
		to qualify for exclusion. Date of dea		= :			
D	TRA	NSFEREE(S)/BUYER(S) (additional	l transferees ple	ease complete Section F on Page	3)	·	
Р	int fu	II name(s) of transferee(s)	Name		Name		
Family relationship(s) to transferor(s) Relationsh		Relationship		Relation	delationship		
1. 2.		If yes, complete section a, b, c, d, of the section and the transferee applied for a Ho of the transferee applied for the exclusion transfer date. If the exemption claim name of transferee who filed or wing the transferee occupied this propose the transferee occupied this propose the transferee own another propose transferee o	s principal residence, and f below: coccupy the processor of the processor	perty as the principal residence: lo If yes, unit that is the transfered bisabled Veterans' Exemption? □ e must file and be eligible for one of e one-year period, prospective rel bition claim: □ Disabled Veterans' Exemption acipal residence: was their principal residence in C	e's princip Yes D of the exe ief may b	pal residence: I No emptions within one year of the pe available(month/day/year)	
AL	DINES	,		COUNTY		ASSESSONS PANGLETE NOMBEN	
CI	ΓY, SΤ	ATE, ZIP				MOVE-OUT DATE (month/day/year)	
				CERTIFICATION			
ai tra	ny ac ansfe	companying statements or documen ree's legal representative) of the trai	ts, is true and consferors listed in	orrect to the best of my knowledge		g and all information hereon, including I am the grandparent or grandchild (or	
SI ▶	GNATU	RE OF TRANSFEREE OR LEGAL REPRESENTA	TIVE	PRINTED NAME	1	DATE	
SI	GNATU	RE OF TRANSFEREE OR LEGAL REPRESENTA	TIVE	PRINTED NAME	[DATE	
M	AILING	ADDRESS		<u> </u>]	DAYTIME PHONE NUMBER	
CI	ΓY, SΤ	ATE, ZIP			E	EMAIL ADDRESS	

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-R04-0524-22000169-4 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.

