EF-58-AH-R18-0617-26000750-1 BOE-58-AH (P1) REV. 18 (06-17)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Mono County Office of the Assessor Barry Beck, Assessor

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Website: www.monocounty.ca.gov/assessor

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

A. PROPERTY								
ASSESSOR'S PARCEL NUMBER								
PROPERTY ADDRESS	CITY							
RECORDER'S DOCUMENT NUMBER	DATE OF PURCHASE OR TRANSFER							
PROBATE NUMBER (if applicable)	DATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)						
States Code, section 405(c)(2)(C)(i) which author	rizes the use of social security numbers for cial security number may provide a tax ide and the state to monitor the exclusion limit.	Taxation Code section 63.1. [See Title 42 United identification purposes in the administration of any ntification number issued by the Internal Revenue e)						
Print full name(s) of transferor(s)	,	-/						
Social security number(s)								
, , , , _	 							
If adopted, age at time of adoption	, , , , , , , , , , , , , , , , , , , ,							
	4. Was this property the transferor's principal residence? \(\triangle \text{ Yes } \square \text{ No} \)							
If yes, please check which of the following	If yes , please check which of the following exemptions was granted or was eligible to be granted on this property:							
☐ Homeowners' Exemption ☐ Disable	d Veterans' Exemption							
5. Have there been other dæ) • △ s that qua	5. Have there been other dæ) • △\s that qualified for this exclusion? Á □ Yes □ No							
	If yes , please attach a list of all previous transfers that qualified for this exclusion. (This list should include for each property: the County, Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal residence must be identified.)							
6. Was only a partial interest in the property	6. Was only a partial interest in the property transferred? Yes No If yes, percentage transferred %							
7. Was this property owned in joint tenancy	? ☐ Yes ☐ No							
 If the transfer was through the medium of amendments. 	8. 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							
	CERTIFICATION							
accompanying statements or documents, is true	and correct to the best of my knowledge ar on C. I knowingly am granting this exclusio nd Taxation Code section 69.5.	foregoing and all information hereon, including any and that I am the parent or child (or transferor's legal in and will not file a claim to transfer the base year						
> INANSI EKOK OK ELGAL KEPKESENTATIVE	DATE							
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE						
MAILING ADDRESS	DAYTIME PHONE NUMBER							
CITY, STATE, ZIP	EMAIL ADDRESS							

(Please complete applicable information on reverse side.)
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



	RANSFEREE(S)/BUYER(S)			,						
	Print full name(s) of transfe	. ,								
2.	Family relationship(s) to transferor(s)									
	f adopted, age at time of adoption									
	If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered me registered with the California Secretary of State) with stepparent on the date of purchase or transfer? \Box Yes \Box No									
	f no, was the marriage or registered domestic partnership terminated by: $\ \square$ Death $\ \square$ Divorce/Termination of partnership									
	If terminated by death, had or transfer? \square Yes \square N	ership as of the date of purchase ed domestic partnership with the								
	If in-law relationship is invo									
	If no , was the marriage or	ination of partnership								
	If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic partnership as the date of purchase or transfer? \Box Yes \Box No									
3.	3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)									
			CERTIFI	CATION						
accom repres the Re	panying statements or docur entative) of the transferors li venue and Taxation Code.	ments, is true sted in Section	and correct to the best a B; and that all of the to	of my knowledge and	d that I am the par	nformation hereon, including any ent or child (or transferee's lega in the meaning of section 63.1 o				
SIGNATU	JRE OF TRANSFEREE OR LEGAL RI	EPRESENTATIVE	PRINTED NAME		DATE					
MAILING	ADDRESS				DAYTIME PHONE NUMI	BER				
CITY, STATE, ZIP () EMAIL ADDRESS										
Note:	The Assessor may contact yo	ou for additiona	al information.							
			ITIONAL TRANSFERO	OR(S)/SELLER(S) (C	ontinued)					
NAME		SOCIAL	SOCIAL SECURITY NUMBER		URE	RELATIONSHIP				
		C. ADI	DITIONAL TRANSFERI	EE(S)/BUYER(S) (co	ontinued)					
NAME						RELATIONSHIP				



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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 the claim with any revised information. **Please note**:

- 1. This exclusion only applies to transfers that occur on or after November 6, 1986;
- 2. In order to qualify, the real property must be transferred from parents to their children or children to their parents;
- 3. If you do not complete and return this form, it may result in this property being reassessed.
- 4. 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/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children.

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 parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.

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