EF-62-LRDP-R00-1118-29000565-1 BOE-62-LRDP (P1) REV. 00 (11-18)

MAILING ADDRESS

DAYTIME PHONE NUMBER

CLAIM FOR REASSESSMENT REVERSAL FOR

LOCAL REGISTERED DOMESTIC PARTNERS



Rolf D. Kleinhans Nevada County Assessor

950 Maidu Avenue P.O. Box 599002 Nevada City, CA 95959-7902 Telephone (530) 265-1232 Fax (530) 265-9858 assessor@nevadacountyca.gov

A. Description of the property that was reassessed for a change in ownership: STREET ADDRESS			ASSESSOR'S PARCEL NUMBER		
CITY	COUNTY		RECORDER'S DO	DCUMENT NUMBER	
DATE OF TRANSFER OF INTEREST			RECORDING DAT	E	
NOTE: Transfers eligible for this exclusion are	,	period January 1,	2000 through	June 26, 2015.	
B. The parties to the transfer of interest in the above described property: TRANSFEROR		DATE OF DEATH, IF APPLICABLE:			
TRANSFEREE					
C. Date of the creation of the registered dome (NOTE: date must be prior to or concurrent) D. Attach a copy of a certificate or other document domestic partners.	t with the date of transfer in item B	,	the transferor	r and transferee as reg	istered
C. Date of the creation of the registered dome (NOTE: date must be prior to or concurrent D. Attach a copy of a certificate or other doc	t with the date of transfer in item B aument from the local government a CERTIFICATION information hereon, including any a	gency that names			
C. Date of the creation of the registered dome (NOTE: date must be prior to or concurrent) D. Attach a copy of a certificate or other document domestic partners. I certify (or declare) that the foregoing and all	t with the date of transfer in item B a ument from the local government a CERTIFICATION information hereon, including any and all registered domestic partner on the	gency that names			

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.

EMAIL ADDRESS

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REVENUE AND TAXATION CODE SECTION 62(q)

Change in ownership shall not include: (q) (1) Any transfer of 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.

Under section 62(q)(2)(E), any reassessment reversal granted pursuant to a claim shall apply commencing with the lien date of the assessment year in which the claim is filed. No refunds will be made for any prior assessment year.

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.

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