EF-58-AH-R20-0520-30007447-1 BOE-58-AH (P1) REV. 20 (05-20)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Orange County Assessor 500 S. Main Street, First Floor, Suite 103 Orange, CA 92868-4512 or

or P. O. Box 22000 Santa Ana, CA 92702-2000 (714) 834-2746 www.ocassessor.gov

Claude Parrish

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

L DDODEDTY								
A. PROPERTY ASSESSOR'S PARCEL NUMBER								
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 authoritax.] A foreign national who cannot obtain a social Service. The numbers are used by the Assessor at	rizes the use of social security numb sial security number may provide a nd the state to monitor the exclusion	-						
B. TRANSFEROR(S)/SELLER(S) (additional tra	ansferors please complete Section D	on the reverse)						
	1. Print full name(s) of transferor(s)							
Social security number(s)	2. Social security number(s)							
3. Family relationship(s) to transferee(s) —	3. Family relationship(s) to transferee(s)							
If adopted, age at time of adoption	If adopted, age at time of adoption							
4. Was this property the transferor's principal r	4. Was this property the transferor's principal residence? ☐ Yes ☐ No							
If yes, please check which of the following e	exemptions was granted or was eligib	ole to be granted on this property:						
\square Homeowners' Exemption \square Disabled \lor	eterans' Exemption							
5. Have there been other transfers that qualifie	5. Have there been other transfers that qualified for this exclusion? \square Yes \square No							
		n. (This list should include for each property: the County, As- yers, and family relationship. Transferor's principal residence						
6. Was only a partial interest in the property tra	i. Was only a partial interest in the property transferred? \Box Yes \Box No \Box If yes , percentage transferred %							
7. Was this property owned in joint tenancy?	☐ Yes ☐ No							
IMPORTANT : If the transfer was through the n trust and all amendments.	nedium of a will and/or trust, you i	must attach a full and complete copy of the will and/or						
	CERTIFICATION							
accompanying statements or documents, is true	and correct to the best of my knowle C. I knowingly am granting this exclu	that the foregoing and all information hereon, including any edge and that I am the parent or child (or transferor's legal usion and will not file a claim to transfer the base year value						
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	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



1.	Print full name(s) of transferee	e(s)							
2.	Family relationship(s) to transferor(s)								
	If adopted, age at time of ado								
	If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered m registered with the California Secretary of State) with stepparent on the date of purchase or transfer? \Box Yes \Box No								
	If no , was the marriage or reg	istered don	nestic partnership termi	ninated by: \Box Death \Box Divorce/Termination of partnership					
If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date or transfer? Yes No If in-law relationship is involved, was the child-in-law still married to or in a registered domestic partnership with the child of purchase or transfer? Yes No									
If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of pure or transfer? \square Yes \square No									
3.	3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferred must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)								
			CERTIFI	CATION					
the Re	entative) of the transferors liste evenue and Taxation Code. URE OF TRANSFEREE OR LEGAL REPR		PRINTED NAME	ransferees are eligibl	DATE	n the meaning of section 63.1 o			
					DAYTIME BUONE NUMBER	250			
MAILING	ADDRESS				DAYTIME PHONE NUMI	SEK			
CITY, ST	CITY, STATE, ZIP					EMAIL ADDRESS			
Note:	The Assessor may contact you	for addition	al information.		1				
		D	. ADDITIONAL TRANS	FEROR(S)/SELLER	R(S)				
NAME		SOCIAL	SECURITY NUMBER	SIGNAT	URE	RELATIONSHIP			
		E	E. ADDITIONAL TRANS	 SFEREE(S)/BUYER	(S)				
NAME						RELATIONSHIP			
-									



CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

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.