EF-19-G-R02-0522-31000247-1 BOE-19-G (P1) REV. 02 (05-22)

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 address.)



Matthew R. Maynard **Placer County Assessor**

2980 Richardson Drive

Auburn, CA 95603-2640 Phone: (530) 889-4300 Email: assessor@placer.ca.gov

Website: www.placer.ca.gov/assessor

L				
A. PROPERTY		_		
ASSESSOR'S PARCEL/ID NUMBER				
PROPERTY ADDRESS CIT			CITY	
DATE OF PURCHASE OR TRANSFER		RECORDER'S DOCUMENT NUMBER		
DATE OF DEATH (if applicable)	PROBATE NUMBER (if app	licable)	DATE OF DECREE (OF DISTRIBUTION (if applicable)
B. TRANSFEROR(S)/SELLER(S) (additional tra	nsferors, please comple	ete Section E on Page	3)	
Print full name(s) of transferor(s)	Name		Name	
Family relationship(s) to transferee(s)	Relationship		Relationship	
If yes, please check which one of the foll Homeowners' Exemption Disa Is this property a multi-unit property? Was only a partial interest in the property Was this property owned in joint tenancy? Print name(s) of child(ren) of grandparent IMPORTANT: If the transfer was through the and/or trust and all amendments.	bled Veterans' Exemption Yes No If yes, we transferred? Yes No Yes No s who is(are) the parente	on which unit was the tran □ No If yes, percent t(s) of grandchild: d/or trust, you must	isferor's principal re entage transferred _	sidence? %.
I certify (or declare) under penalty of perjury und	CERTIFIC		a foregoing and all	information haraon, including
any accompanying statements or documents, is transferor's legal representative) of the transfered the base year value of my principal residence und	true and correct to the es listed in Section D. I	best of my knowledge knowingly am granting	e and that I am the g this exclusion and	grandparent or grandchild (or
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTA	ATIVE	PRINTED NAME		DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENT	ATIVE	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



C. GRANDPARENTS/GRANDCHILD RELA	ATIONSHIP INFORMAT	ION				
If grandchild was adopted, age at time o	f adoption?	_ Adopted by whom	ı?			
2. Parent: Name of direct descendant of gr	randparent who is the pa	arent of the grandchi	ld:			
					de copy of death certificate)	
a. Was the deceased parent married or ir <i>State</i>) as of the date of death?	n a registered domestic p Yes □ No	oartnership <i>("register</i>	red" means re	gistered wi	ith the California Secretary of	
b. Is the spouse or registered domestic pa	artner of the deceased p	arent a: (check one)	:			
☐ Parent of the grandchild ☐	Stepparent of the grand	lchild <i>(a stepparent i</i>	need not be de	eceased)		
c. Had the surviving spouse/partner remar	ried or entered into a reg	gistered domestic par	tnership?	Yes 🗌	No	
If yes, date of marriage or registration qualify for exclusion. Date of marriage/	of the domestic partners domestic partnership re	ship must have occu gistration:	rred prior to th — <i>(Please p</i>	e date of p	ourchase or transfer to by of license and registration	
If no, surviving spouse/partner is still of transfer to qualify for exclusion. Date of	considered a child of gra	ndparents and must	also be decea	sed prior t	to the purchase or	
D. TRANSFEREE(S)/BUYER(S) (additional	transferees, please con	nplete Section F on I	Page 3)			
Print full name(s) of transferee(s)	Name		Name			
Family relationship(s) to transferor(s)	Relationship		Relationship			
 a. Is this property a multi-unit property? b. Has the transferee applied for a Home If yes, complete sections c, d, e, and If no, to be eligible for the exclusion, t date. Contact the Assessor's Office fo c. Name of transferee who filed exempt d. Type of Exemption: Homeown e. Date the transferee occupied this property. f. Does the transferee own another property. 	eowners' or Disabled Verf. the transferee must file a rinformation. ion claim: ers' Exemption berty as a principal residuerty that is or was their	terans' Exemption? Ind be eligible for one isabled Veterans' Exence: principal residence in	Yes !!	otions with	in one year of the transfer	
If yes, please provide the address be		ate.		4005000	DIO DADOEL IID NILIMBED	
ADDRESS	COUNTY			ASSESSU	R'S PARCEL/ID NUMBER	
CITY, STATE, ZIP		MOV		MOVE-OU	OVE-OUT DATE (month/date/year)	
	CERT	TIFICATION				
I certify (or declare) under penalty of perjury any accompanying statements or documents transferee's legal representative) of the transf	, is true and correct to t	he best of my know				
SIGNATURE OF TRANSFEREE OR LEGAL REPRESI	ENTATIVE	PRINTED NAME			DATE	
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE		PRINTED NAME			DATE	
MAILING ADDRESS					DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP					EMAIL ADDRESS	

Note: The Assessor may contact you for additional information.



E. ADDITIONAL TRANSFEROR(S)/SELLER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEREE
F. ADDITIONAL TRANSFEREE(S)/BUYER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEROR

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021

Revenue and Taxation Code Section 63.2

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. For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer. 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.

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.

This claim form is for transfers occurring on or after February 16, 2021. This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A 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 a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.

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.

