EF-19-P-R01-0522-36000475-1 BOE-19-P (P1) REV. 01 (05-22)

## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021



## Josie Gonzales Assessor-Recorder-County Clerk

San Bernardino County 222 W. Hospitality Lane, 4th Floor San Bernardino, CA 92415-0311 arc.sbcounty.gov 909-387-8307 or 1-877-885-7654

NAME AND MAILING ADDRESS	
(Make necessary corrections to the printed name and mailing address.)	
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A. PROPERTY		
ASSESSOR'S PARCEL/ID NUMBER		
PROPERTY ADDRESS  RECORDER'S DOCUMENT NUMBER		CITY
		DATE OF PURCHASE OR TRANSFER
PROBATE NUMBER (if applicable)	DATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)
B. TRANSFEROR(S)/SELLER(S) (additional tra	ansferors, please complete S	Section E on Page 3)
Print full name(s) of transferor(s)	Name	Name
Family relationship(s) to transferee(s)	amily relationship(s) to transferee(s)	
<ul><li>3. Was only a partial interest in the property train</li><li>4. Was this property owned in joint tenancy?</li></ul>	esidence?	No Pligible to be granted on this property.  Init was the transferor's principal residence?  No If yes, percentage transferred
	CERTIFICATI	ION
accompanying statements or documents, is true	e and correct to the best of Section D. I knowingly am g	alifornia that the foregoing and all information hereon, including a f my knowledge and that I am the parent or child (or transfero granting this exclusion and will not file a claim to transfer the ba ion 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 applicable information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



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C. PARENT-CHILD RELATIONSHIP INFORMATION	ON			
If child was adopted, age at time of adoption:				
If stepparent/stepchild relationship is involved, we registered with the California Secretary of State) versions.				
3. If <b>NO</b> , was the marriage or registered domestic p	artnership terminated by:	: Death Divor	ce/Termination of partnership	
<ol> <li>If terminated by death, had the surviving steppare transfer? ☐ Yes ☐ No</li> </ol>	ent remarried or entered i	into a registered domestic	partnership as of the date of purchase or	
5. If in-law relationship is involved, was the child-in-la or transfer? ☐ Yes ☐ No	w still married to or in a re	egistered domestic partner	rship with the child on the date of purchase	
6. If <b>NO</b> , was the marriage or registered domestic p	artnership terminated by:	: ☐ Death ☐ Divord	e/Termination of partnership	
<ol> <li>If terminated by death, had the surviving child-in-l transfer? ☐ Yes ☐ No</li> </ol>	aw remarried or entered	into a registered domestic	partnership as of the date of purchase or	
D. TRANSFEREE(S)/BUYER(S) (additional trans	sferees, please complete	Section F on Page 3)		
Print full name(s) of transferee(s)	Name	Name		
Family relationship(s) to transferor(s)	Relationship	Relation	Relationship	
<ul> <li>a. Is this property a multi-unit property?  Y</li> <li>b. Has the transferee applied for a Homeowne If yes, complete sections c, d, e, and f.</li> <li>If no, to be eligible for the exclusion, the tradate. Contact the Assessor's Office for inforc. Name of transferee who filed exemption clad. Type of Exemption:  Homeowners' E</li> <li>e. Date the transferee occupied this property the content of the property the p</li></ul>	ers' or Disabled Veterans ansferee must file and be rmation. aim: xemption	eligible for one of the exected Veterans' Exemption	No emptions within one year of the transfer (month/day/year)	
If yes, please provide the address below ar	nd the move-out date.			
ADDRESS	COUNTY		ASSESSOR'S PARCEL/ID NUMBER	
CITY, STATE, ZIP			MOVE-OUT DATE (month/day/year)	
	CERTIFICAT	TION		
I certify (or declare) under penalty of perjury under t accompanying statements or documents, is true an representative) of the transferors listed in Section B	d correct to the best of m			
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE		
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE		
MAILING ADDRESS	ı	DAYTIME (	E PHONE NUMBER	
CITY, STATE, ZIP		EMAIL A	DDRESS	

Note: The Assessor may contact you for additional information.



PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE
ADDITIONAL TRANSFEREE(S)/BUYER(S)		
PRINT NAME		RELATIONSHIP TO TRANSFEROR

## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD 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 parents and their children.

For purposes of this exclusion, 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 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.

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-AH, Claim for Reassessment Exclusion for Transfer Between Parent and Child.

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