EF-19-P-R03-0524-36001724-1 BOE-19-P (P1) REV. 03 (05-24)

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 n	NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)					
A. PROPERTY						
ASSESSOR'S PARCEL/ID 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)				
B. TRANSFEROR(S)/SELLER(S) (additio	nal transferors, please comple	te Section E on Page 3)				
Print full name(s) of transferor(s)	Name	Name				
Family relationship(s) to transferee(s)	Relationship	Relationship				
□ Pasture/Grazing □ Agricultural Commodity □ Cultivation: □ 2. Was this property the transferor's principal residence? □ Yes □ No a. If yes, please check which of the following exemptions was granted or eligible to be granted on this property. □ Homeowners' Exemption □ Disabled Veterans' Exemption b. Is this property a multi-unit property? □ Yes □ No If yes, which unit was the transferor's principal residence? □ 3. Was only a partial interest in the property transferred? □ Yes □ No If yes, percentage transferred □ 4. Was this property owned in joint tenancy? □ Yes □ No IMPORTANT: 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 amendments.						
		alifornia that the foregoing and all information hereon, including of my knowledge and that I am the parent or child (or transferor's				
legal representative) of the transferees listed	in Section D. I knowingly am gr	anting this exclusion and will not file a claim to transfer the base				
year value of my principal residence under R SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIV	evenue and Taxation Code sect /E PRINTED NAME	ion 69.6. DATE				
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATION	/E PRINTED NAME	DATE				
Transfer of the second of	VE FRINTED NAME	DAIL				
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



C.	PARENT-CHILD RELATIONSHIP INFO	RMATION						
1.	If child was adopted, age at time of adoption:							
2.	If stepparent/stepchild relationship is involved, was the parent still married to or in a registered domestic partnership ("registered" means registered with the California Secretary of State) with the stepparent on the date of purchase or transfer? No							
3.	If NO , was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership							
4.	If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? ☐ Yes ☐ No							
5.	If in-law relationship is involved, was the child-in-law still married to or in a registered domestic partnership with the child on the date of purchase or transfer? ☐ Yes ☐ No							
6.	If NO , was the marriage or registered of	omestic partnership terminated b	y: □ Death □ □	Divorce/Termina	ation of partnership			
7.	If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No							
D	D. TRANSFEREE(S)/BUYER(S) (addition	al transferees, please complete S	ection F on Page	3)				
Р	Print full name(s) of transferee(s)	;	Name					
		ionship	Relat	tionship				
1.	Is this property the transferee's family f	arm? □ Yes □ No						
2.	Is this property currently the transferee	s property currently the transferee's principal residence? ☐ Yes ☐ No						
	, , ,	If yes, complete sections a, b, c, d, e, and f below:						
		If no, date the transferee intends to occupy the property as the principal residence:						
	a. Is this property a multi-unit property? ☐ Yes ☐ No If yes, which unit is the transferee's principal residence:							
b. Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? ☐ Yes ☐ No								
	If yes, complete sections c, d, e, and f.							
	If no, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the							
	transfer date. If the exemption claim is filed after the one-year period, prospective relief may be available.							
	c. Name of transferee who filed or w							
	d. Type of Exemption: ☐ Homeown		terans' Exemption					
	e. Date the transferee occupied this property as a principal residence: (month/day/year)							
f. Does the transferee own another property that is or was their principal residence?								
	If yes , please provide the address							
AE	DDRESS	COUNTY		ASSESSOR'S PAR	RCEL/ID NUMBER			
CITY, STATE, ZIP				MOVE-OUT DATE	(month/day/year)			
_		CERTIFICATI						
	certify (or declare) under penalty of perjuing accompanying statements or document							
	egal representative) of the transferors liste		or my knowledge a	and that I am the	e parent or crilla (or transferee s			
SI	IGNATURE OF TRANSFEREE OR LEGAL REPRESENTA	TIVE PRINTED NAME	PRINTED NAME		DATE			
<u>CI</u>	· IGNATURE OF TRANSFEREE OR LEGAL REPRESENT/	TIVE PRINTED NAME			DATE			
>	HONATONE OF TRANSFEREE OR LEGAL REPRESENTA	FRINTED NAME		'	DAIL			
M	IAILING ADDRESS	<u>,</u>		1	DAYTIME PHONE NUMBER ()			
CI	ITY, STATE, ZIP			EMAIL ADDRESS				

Note: The Assessor may contact you for additional information.

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E. ADDITIONAL TRANSFEROR(S)/SELLER	(S)	
PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE
F. ADDITIONAL TRANSFEREE(S)/BUYER(S	3)	
PF	RELATIONSHIP TO TRANSFEROR	

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EF-19-P-R03-0524-36001724-4 BOE-19-P (P4) REV. 03 (05-24)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021 Revenue and Taxation Code Section 63.2 Property Tax Rule 462.520

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 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. 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. If the exemption claim is filed after the one-year period, prospective relief may be available.

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. Beginning February 16, 2023, and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at www.boe.ca.gov/prop19.

Exclusion filing requirements:

- For a family farm, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a family home, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership.

This 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 either claim is not timely filed, prospective relief may be available.

This claim form is for transfers occurring on or after February 16, 2021. 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.

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