EF-58-AH-R16-0514-39002161-1 BOE-58-AH (P1) REV. 16 (05-14)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Steve J. Bestolarides **Assessor-Recorder-County Clerk**

San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Telephone: (209) 468-2630 https://www.sjgov.org/department/assessor

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

ı								
A. PROPERTY								
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 aut	thorizes the use of social security numbe social security number may provide a te or and the state to monitor the exclusion li							
Print full name(s) of transferor(s)	Transference please semplete 12 on the r							
* ,								
2. Social security number(s)								
3. Family relationship(s) to transferee(s)		<u> </u>						
	If adopted, age at time of adoption 4. Was this property the transferor's principal residence? Yes No							
	wing exemptions was granted or was elig	ible to be granted on this property:						
		ible to be granted on this property.						
•	☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption 5. Have there been other da) • △\s that qualified for this exclusion? Á ☐ Yes ☐ No							
If yes, please attach a list of all previo	us transfers that qualified for this exclusion	on. (This list should include for each property: the County, ees/buyers, and family relationship. Transferor's principal						
6. Was only a partial interest in the property transferred? Yes No If yes, percentage transferred %								
7. Was this property owned in joint tenan	icy? 🗌 Yes 🗌 No							
8. If the transfer was through the mediun	n of a trust, you must attach a copy of the	e trust.						
	CERTIFICATION							
accompanying statements or documents, is tr representative) of the transferees listed in Se value of my principal residence under Revenue	ue and correct to the best of my knowled ction C. I knowingly am granting this ex a and Taxation Code section 69.5.	at the foregoing and all information hereon, including any lge and that I am the parent or child (or transferor's legal clusion and will not file a claim to transfer the base year						
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATI	DATE							
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATION	VE	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



C. TI	RANSFEREE(S)/BUYER(S)	additional transferees please comple	te "C" below)					
1.	Print full name(s) of transfere	ee(s)						
2.	Family relationship(s) to tran	sferor(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 registered with the California Secretary of State) with stepparent on the date of purchase or transfer? Yes No If no, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership							
	If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchas or transfer? \square Yes \square No							
	If in-law relationship is involved, was the son-in-law or daughter-in-law still married to or in a registered domestic partnership with daughter or son on the date of purchase or transfer? \Box Yes \Box No							
	nination of partnership							
	If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic partnership as the date of purchase or transfer? \Box Yes \Box No							
3.		ON (If the full cash value of the real pn attachment to this claim the amount						
		CERTIFIC	ATION					
represe the Re		ents, is true and correct to the best o ed in Section B; and that all of the tra						
SIGNATU	JRE OF TRANSFEREE OR LEGAL REP	RESENTATIVE		DATE				
MAILING	ADDRESS			DAYTIME PHONE NUM	IDED			
MI, TIETTO	ADDITEOG			()	DEN.			
CITY, ST	ATE, ZIP			EMAIL ADDRESS				
Note:	The Assessor may contact you	ı for additional information.						
		B. ADDITIONAL TRANSFEROR	R(S)/SELLER(S) (c	ontinued)				
NAME		SOCIAL SECURITY NUMBER	SIGNATURE		RELATIONSHIP			
		C. ADDITIONAL TRANSFEREI	E(S)/BUYER(S) (co	ontinued)				
		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.

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