EF-58-AH-R17-0516-39002109-1 BOE-58-AH (P1) REV. 17 (05-16)

## 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.)

1	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 autho tax.] A foreign national who cannot obtain a soc Service. The numbers are used by the Assessor a	rizes the use of social security numbers for cial security number may provide a tax iden and the state to monitor the exclusion limit.	Taxation Code section 63.1. [See Title 42 United identification purposes in the administration of any ntification number issued by the Internal Revenue						
B. TRANSFEROR(S)/SELLER(S) (additional tra	ansferors please complete B on the reverse	<del>"</del>						
Print full name(s) of transferor(s)								
Social security number(s)								
<ol><li>Family relationship(s) to transferee(s)</li></ol>								
If adopted, age at time of adoption								
<ol><li>Was this property the transferor's princip</li></ol>	4. Was this property the transferor's principal residence? ☐ Yes ☐ No							
If yes, please check which of the following	ig exemptions was granted or was eligible to	be granted on this property:						
☐ Homeowners' Exemption ☐ Disable	d Veterans' Exemption							
	5. Have there been other dæ) • △ s that qualified for this exclusion? Á ☐ Yes ☐ No							
		nis list should include for each property: the County, yers, and family relationship. Transferor's principal						
6. Was only a partial interest in the property	6. Was only a partial interest in the property transferred?   Yes   No If <b>yes</b> , percentage transferred %							
7. Was this property owned in joint tenancy	? ☐ Yes ☐ No							
<ol> <li>If the transfer was through the medium o amendments.</li> </ol>	f a will and/or trust, you must attach a full an	d complete copy of the will and/or trust and all						
	CERTIFICATION							
accompanying statements or documents, is true representative) of the transferees listed in Section value of my principal residence under Revenue at	and correct to the best of my knowledge an on C. I knowingly am granting this exclusion ad Taxation Code section 69.5	foregoing and all information hereon, including any d that I am the parent or child (or transferor's legal n and will not file a claim to transfer the base year						
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



C. TI	RANSFEREE(S)/BUYER(S)	(additional tra	ansferees please compl	ete "C" below)					
1.	Print full name(s) of transfere	ee(s)							
2.	Family relationship(s) to transferor(s)								
	If adopted, age at time of ado								
	If stepparent/stepchild relation	c partnership <i>(registered means</i> □ Yes □ No							
	If <b>no</b> , was the marriage or re	nination 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 the daughter or son on the date of purchase or transfer? $\Box$ Yes $\Box$ No								
	If <b>no</b> , was the marriage or registered domestic partnership terminated by: $\Box$ Death $\Box$ Divorce/Termination 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.	ALLOCATION OF EXCLUSI transferee must specify on a					million dollar value exclusion, the s being sought.)			
			CERTIFIC	CATION					
represonant the Re		ed in Section	n B; and that all of the tr			rent or child (or transferee's legal in the meaning of section 63.1 of			
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE		PRINTED NAME		DATE					
MAILING	ADDRESS				DAYTIME PHONE NUM	BER			
					( )				
CITY, STATE, ZIP EMAIL ADDRES				EMAIL ADDRESS					
Note:	The Assessor may contact you	ı for addition	al information.						
		B. ADD	ITIONAL TRANSFERO	PR(S)/SELLER(S) (C	ontinued)				
NAME		SOCIAL	SECURITY NUMBER	SIGNATURE		RELATIONSHIP			
		C. ADI	DITIONAL TRANSFERE	EE(S)/BUYER(S) (co	ontinued)	DEL ATIONOUS			
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.

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