EF-58-G-R15-0516-39000633-1
BOE-58-G (P1) REV. 15 (05-16)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD

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.)

A. PROPERTY

ASSESSOR'S PARCEL NUMBER	PROPERTY ADDRESS
DATE OF PURCHASE OR TRANSFER	RECORDER'S DOCUMENT NUMBER
DATE OF DEATH OF GRANDPARENT *(if applicable)*	PROBATE NUMBER *(if applicable)*

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. *[See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.*

B. TRANSFEROR(S)/SELLER(S) (GRANDPARENTS)

1. Print full name(s) of transferor(s) _____
2. Was this property the principal residence of the transferor? ☐ Yes ☐ No
   If **yes,** please check which one of the following exemptions was granted or was eligible to be granted on this property:
   ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
3. Was real property other than the principal residence of the transferor transferred? ☐ Yes ☐ No
4. Was only a partial interest in the property transferred? ☐ Yes ☐ No If yes, percentage transferred _____%.
5. Did you own this property as a joint tenant? ☐ Yes ☐ No
6. 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.
7. Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandparent (or their legal representative) of the transferees listed in Section C. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.5.

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

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

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C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD) *(additional transferees please complete "C" below)*

1. Print full name(s) of transferee(s) _____

   Family relationship(s) to transferor(s) _____

   If adopted, age at time of adoption _____ Adopted by whom? _____

2. Parent: Name of direct descendent of grandparent (son or daughter) _____

   Date of death of direct descendent _____

   (Direct descendent must be deceased in order to qualify for this exclusion. *Please provide death certificate.*)

   Social security number of direct descendent: _____

   a. Was deceased parent married or in a registered domestic partnership *(registered means registered with the California Secretary of State)* as of the date of death? ☐ Yes ☐ No

   b. Is the spouse or registered domestic partner of the deceased parent a *(check one):*
      ☐ Parent of the grandchild *(go to question c).*
      ☐ Stepparent of the grandchild *(a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased) (go to question 3).*

   c. Had surviving spouse/partner remarried or entered into a registered domestic partnership as of the date of purchase or transfer? ☐ Yes ☐ No

      If **yes,** date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/partnership registration: _____ *(Please provide marriage or partnership certificate.)*

      If **no,** surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death _____ *(Please provide death certificate.)*

3. Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar ($1,000,000) full cash value limit exclusion of other real property received from parents.) ☐ Yes ☐ No

   If yes: County: _____ Assessor's Parcel Number: _____

4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendent of grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar ($1,000,000) full cash value limit exclusion of other real property received from deceased parents.) ☐ Yes ☐ No

   If yes, attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, date of transfer, names of all transferees, and the family relationship).

Note: *The Assessor may require additional legal documentation to support the above answers.*

ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) *(continued)*	
NAME	**RELATIONSHIP**

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and any accompanying statements are true and correct to the best of my knowledge and that I am the grandchild (or their legal representative) of the transferors listed in Section B. I certify that all my parents who qualify as children of my transferor grandparents are deceased as of the date of transfer or purchase, and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ( )
CITY, STATE, ZIP	EMAIL ADDRESS

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD

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 that claim with any revised information.

1. This exclusion only applies to transfers that occur on or after March 27, 1996;
2. In order to qualify, all the parents of that grandchild **must** be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons who qualify under section 63.1 as children of the grandparents. However, for transfers that occur on or after January 1, 2006, a son-in-law or daughter-in-law of the grandparent that is a stepparent to the grandchild need not be deceased in meeting the condition that “all of the parents” of the grandchild must be deceased.
3. In order to qualify, the real property must be transferred from grandparents to their grandchildren;
4. If you do not complete and return this form, it may result in this property being reassessed.
5. 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 certain grandparent and grandchild transfers (see above); and/or
    - The first $1,000,000 of the factored base year value of other real property between parents and children and certain grandparents and grandchild transfers (see above).

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 grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.