EF-58-G-R17-0520-39000763-1 BOE-58-G (P1) REV. 17 (05-20)

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.)

	L	_				
A. PI	ROPERTY					
ASSESSOR'S PARCEL NUMBER		PROPERTY ADI	PROPERTY ADDRESS			
DATE OF PURCHASE OR TRANSFER		RECORDER'S D	RECORDER'S DOCUMENT NUMBER			
DATE OF DEATH OF GRANDPARENT (if applicable)		PROBATE NUM	PROBATE NUMBER (if applicable)			
States tax.] A	Code, section 405(c)(2)(C)(i) which authorizes the use	e of social security n number may provid	venue and Taxation Code section 63.1. [See Title 42 United umbers for identification purposes in the administration of any e a tax identification number issued by the Internal Revenue sion limit.			
B. TRANSFEROR(S)/SELLER(S) (GRANDPARENTS)						
1.	1. Print full name(s) of transferor(s)					
3. 4. 5. 6.	 Was only a partial interest in the property transferred? No If yes, percentage transferred %. Did you own this property as a joint tenant? No Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild): 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.					
		CERTIFICATION				
true ai knowii	nd correct to the best of my knowledge and that I am the	e grandparent (or the	rnia that the foregoing and any accompanying statements are eir legal representative) of the transferees listed in Section C. I ar value of my principal residence under Revenue and Taxation			
SIGNA	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE PRINTE	ED NAME	DATE			
SIGNA	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE PRINTE	ED NAME	DATE			
MAILIN	G ADDRESS		DAYTIME PHONE NUMBER ()			
CITY, S	TATE, ZIP		EMAIL ADDRESS			

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

С.	TE	RANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transfer	rees niesse complete "D	" helow)			
	1.	Print full name(s) of transferee(s)					
		Family relationship(s) to transferor(s)					
		If adopted, age at time of adoption Adopted by wh	nom?				
	2.	Parent: Name of direct descendant of grandparent (child)					
	Date of death of direct descendant						
	(Direct descendant must be deceased in order to qualify for this exclusion. Please provide death certificate.)						
		Social security number of direct descendant:					
		a. Was deceased parent married or in a registered domestic p <i>State</i>) as of the date of death? ☐ Yes ☐ No	artnership <i>(registered m</i>	neans registered with the California Secretary of			
		b. Is the spouse or registered domestic partner of the deceased Parent of the grandchild (go to question c).	d parent a (check one):				
 Stepparent of the grandchild (a stepparent to the grandchild need not be deceased in meeting the condition that "all of the part 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 ☐ 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 question for exclusion. Date of marriage/partnership registration: (Please provide marriage or partner certificate.)							
If no , surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or 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 i therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal res							
		but will be applied toward the one million dollar (\$1,000,000) full Yes No					
			Assessor's Parcel Number	ər:			
	4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendant of grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase of 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 proper names of all transferees, and the family relationship).	rty: the county, Assessor	r's parcel number, situs address, date of transfer,			
Note	e: 7	The Assessor may require additional legal documentation to supp	oort the above answers.				
	D. ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (continued)						
NAME			RELATIONSHIP				
		CERTIE	ICATION				
l cer	tif\.	(or declare) under penalty of perjury under the laws of the State		oregoing and any accompanying statements are			
true certi	an fy t	of declare, under penalty of penalty under the laws of the state of correct to the best of my knowledge and that I am the grandch that all my parents who qualify as children of my transferor grand transferees are eligible transferees within the meaning of section	nild (or their legal repres Iparents are deceased a	entative) of the transferors listed in Section B. I s of the date of transfer or purchase, and that all			
SIGN	ATI	URE OF TRANSFEREE OR LEGAL REPRESENTATIVE		DATE			
MAILING ADDRESS				DAYTIME PHONE NUMBER			
CITY,	ST	TATE, ZIP		EMAIL ADDRESS			



CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO 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 child-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 grandparent 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.