EF-58-AH-R16-0514-41001174-1 BOE-58-AH (P1) REV. 16 (05-14)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



MARK CHURCH Assessor - County Clerk - Recorder

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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 preader dempreter 12 on the r						
* ,							
2. Social security number(s)							
3. Family relationship(s) to transferee(s)		_					
If adopted, age at time of adoption	inal regidence 2 Vec No.						
	4. Was this property the transferor's principal residence? ☐ Yes ☐ No If yes, please check which of the following exemptions was granted or was eligible 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	7. Was this property owned in joint tenancy? ☐ 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 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	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



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C. T	RANSFEREE(S)/BUYER(S)	(additional transferees please complete	"C" below)					
1.	Print full name(s) of transfe	ree(s)						
2.	Family relationship(s) to tra	nsferor(s)						
	If adopted, age at time of a	doption						
	If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered with the California Secretary of State) with stepparent on the date of purchase or transfer? \square Yes \square No							
If no , was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership terminated by:								
	If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purch 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 partr daughter or son on the date of purchase or transfer? \square Yes \square No							
If no , 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? \square Yes \square No							
3.		SION (If the full cash value of the real pro an attachment to this claim the amount a						
		CERTIFICA	TION					
repres	sentative) of the transferors lisevenue and Taxation Code.	ments, is true and correct to the best of a sted in Section B; and that all of the tran	sferees are eligible tra	ansferees within the				
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE			DAT	DATE				
SIGNAT	URE OF TRANSFEREE OR LEGAL RE	PRESENTATIVE	DAT	DATE				
MAILING	GADDRESS		DAY	TIME PHONE NUMBER				
CITY, STATE, ZIP EMAIL ADDRESS				() AIL ADDRESS				
Note:	The Assessor may contact yo	bu for additional information.	<u> </u>					
	<u> </u>	B. ADDITIONAL TRANSFEROR(S)/SELLER(S) (conti	nued)				
NAME		SOCIAL SECURITY NUMBER	SIGNATURE		RELATIONSHIP			
		C. ADDITIONAL TRANSFEREE(S\/BUYER(S\ (contin	nued)				
		lucu)	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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