EF-19-G-R02-0522-42000248-1 BOE-19-G (P1) REV. 02 (05-22)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021

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



Joseph E. Holland County Clerk, Recorder and Assessor

P.O. Box 159, Santa Barbara, CA 93102-0159
Santa Barbara (805) 568-2550
Santa Maria (805) 346-8310

L		_				
A. PROPERTY						
ASSESSOR'S PARCEL/ID NUMBER						
PROPERTY ADDRESS			CITY			
DATE OF PURCHASE OR TRANSFER			RECORDER'S DOCUMENT NUMBER			
DATE OF DEATH (if applicable)	PROBATE NUMBER (if applicable)		DATE OF DECREE OF DISTRIBUTION (if applicable)			
B. TRANSFEROR(S)/SELLER(S) (additi	onal transferors, please	e complete Section E on Pa	age 3)			
Print full name(s) of transferor(s)	ull name(s) of transferor(s)		Name			
Family relationship(s) to transferee(s)	amily relationship(s) to transferee(s)			Relationship		
 Was this property the transferor's If yes, please check which one of Homeowners' Exemption Is this property a multi-unit prope Was only a partial interest in the p Was this property owned in joint to Print name(s) of child(ren) of gran IMPORTANT: If the transfer was threand/or trust and all amendments. 	the following exemption Disabled Veterans' for ty? Yes No roperty transferred? enancy? Yes No the departments who is(are) the	ns was granted or was elig Exemption If yes, which unit was the t □ Yes □ No If yes, pe No e parent(s) of grandchild:	ransferor's principal ercentage transferred	residence?		
		ERTIFICATION				
I certify (or declare) under penalty of per any accompanying statements or docume transferor's legal representative) of the tra the base year value of my principal reside	ents, is true and correct ansferees listed in Sect	t to the best of my knowle ion D. I knowingly am gran	dge and that I am th ting this exclusion ar	ne grandparent or grandchild (oi		
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE		PRINTED NAME	DATE			
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE		PRINTED NAME	RINTED NAME DATE			
MAILING ADDRESS				DAYTIME PHONE NUMBER		
CITY, STATE, ZIP				EMAIL ADDRESS		

(Please complete information on reverse side)
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. GRANDPARENTS/GRANDCHILD RELA	ATIONSHIP	INFORMATIO	N			
If grandchild was adopted, age at time of	of adoption?_		Adopted by whom	?		
2. Parent: Name of direct descendant of g	randparent v	who is the pare	ent of the grandchil	d:		
Date of death of direct descendant: (Please provide copy of death co						
a. Was the deceased parent married or in State) as of the date of death?	n a registere Yes □		rtnership <i>("register</i>	ed" means reg	gistered w	vith the California Secretary of
b. Is the spouse or registered domestic p	artner of the	deceased par	ent a: (check one)	<u>.</u>		
☐ Parent of the grandchild ☐	Stepparent	of the grandch	nild <i>(a stepparent r</i>	need not be de	ceased)	
c. Had the surviving spouse/partner rema	rried or enter	red into a regis	tered domestic par	tnership?	Yes [] No
If yes, date of marriage or registration qualify for exclusion. Date of marriage	of the dome /domestic pa	estic partnershi artnership regis	p must have occur stration:	red prior to th — (Please p	e date of rovide co	purchase or transfer to ppy of license and registration
If no , surviving spouse/partner is still of transfer to qualify for exclusion. Date of	considered a of death:	child of grand	parents and must ——————— (I	also be decea Please provic	sed prior le copy o	to the purchase or of death certificate)
D. TRANSFEREE(S)/BUYER(S) (additional	l transferees	s, please comp	lete Section F on F	Page 3)		
Print full name(s) of transferee(s)	Name			Name	ame	
Family relationship(s) to transferor(s)	Family relationship(s) to transferor(s)			Relationship		
If no, date the transferee intends to or a. Is this property a multi-unit property? b. Has the transferee applied for a Homel of the transferee who filed exempted. Type of Exemption: If you please provide the address for the transferee own another property of the transferee own another prope	Yeseowners' or f. the transfere or information cion claim: ners' Exempt perty as a pr perty that is o	☐ No If yes, voolsabled Veter see must file and n. ion ☐ Disarrincipal residen per was their pri	which unit is the tra- rans' Exemption? If be eligible for one abled Veterans' Ex- lincipal residence in	ansferee's prir Yes 1 e of the exemplemption	No otions with	nin one year of the transfer nth/day/year)
If yes, please provide the address below and the ADDRESS		COUNTY		ASSESSOR'S PARCEL/ID NUMBER		
CITY, STATE, ZIP				MOVE-OUT DATE (month/date/year)		
		CERTIF	ICATION			
I certify (or declare) under penalty of perjury any accompanying statements or documents transferee's legal representative) of the trans	s, is true and	d correct to the				
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE			PRINTED NAME			DATE
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE			PRINTED NAME			DATE
MAILING ADDRESS					DAYTIME PHONE NUMBER	
CITY, STATE, ZIP						EMAIL ADDRESS

Note: The Assessor may contact you for additional information.



E. ADDITIONAL TRANSFEROR(S)/SELLER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEREE
F. ADDITIONAL TRANSFEREE(S)/BUYER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEROR

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021

Revenue and Taxation Code Section 63.2

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 63.2, provides that the terms "purchase" or "change in ownership" do not include the purchase or transfer of a family home or family farm between grandparents and their grandchildren.

To qualify for this exclusion, all parents of the grandchild, who qualify as children of the grandparents, must be deceased as of the date of the grandparent-grandchild transfer. A stepparent does not need to be deceased.

For purposes of this exclusion, a grandchild is a child of the child of the grandparent. A "child" means any of the following:

- A child born of the parent, except a child who has been adopted by another person.
- A stepchild, while the relationship of stepparent and stepchild exists.
- An in-law child, while the in-law relationship exists.
- A child adopted by the parent pursuant to statute, other than an individual adopted after reaching 18 years of age.
- A foster child of a state-licensed foster parent.

A family home must have been the principal residence of the transferor and must continue or become the principal residence of the transferee. For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer. For real property that is sold or gifted, the date of recording of the deed is presumed to be the date of transfer or change in ownership. For real property that is inherited via trust, will, or intestate succession, date of death is the date of change in ownership.

A family farm is any real property that is under cultivation or being used for pasture or grazing, or that is used to produce any agricultural commodity. "Agricultural commodity" means any and all plant and animal products produced in this state for commercial purposes, including, but not limited to, plant products used for producing biofuels, and cultivated industrial hemp (Government Code section 51201).

If the assessed value of the family home or each legal parcel of a family farm on the date of transfer *exceeds* the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value.

This claim form is for transfers occurring on or after February 16, 2021. This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A claim form is timely 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 issued as a result of the purchase or transfer for which this claim is filed. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.

For transfers occurring on or before February 15, 2021, please file claim form BOE-58-G, Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild.

NOTE: A county board of supervisors may 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.

