EF-58-AH-R21-0522-45001248-1 BOE-58-AH (P1) REV. 21 (05-22)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



LESLIE MORGAN ASSESSOR-RECORDER

1450 Court St., Suite 208A Redding, CA 96001-1667 Tel: (530) 225-3600 Intra_County toll free: 1(800)479-8009

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

1	I							
A. PROPERTY								
ASSESSOR'S PARCEL/ID 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 authotax.] A foreign national who cannot obtain a society. The numbers are used by the Assessor a	rizes the use of social security nui cial security number may provide and the state to monitor the exclusion							
B. TRANSFEROR(S)/SELLER(S) (additional tra	ansierors please complete Section	D on the reverse)						
1. Print full name(s) of transferor(s)								
2. Social security number(s)								
3. Family relationship(s) to transferee(s)								
If adopted, age at time of adoption								
4. Was this property the transferor's principal	4. Was this property the transferor's principal residence? \square Yes \square No							
If yes , please check which of the following	exemptions was granted or was eli	gible to be granted on this property:						
☐ Homeowners' Exemption ☐ Disabled \	/eterans' Exemption							
5. Have there been other transfers that qualifie	ed for this exclusion? $\ \square$ Yes $\ \square$	No						
		ion. (This list should include for each property: the County, ferees/buyers, and family relationship. Transferor's principal						
6. Was only a partial interest in the property tr	ansferred? \square Yes \square No $\:$ If y e	es, percentage transferred %						
7. Was this property owned in joint tenancy?	☐ Yes ☐ No							
$\underline{\text{IMPORTANT}}\!\!:$ If the transfer was through the ror trust and all amendments.	nedium of a will and/or trust, yo	u must attach a full and complete copy of the will and/						
	CERTIFICATION							
accompanying statements or documents, is true	and correct to the best of my know C. I knowingly am granting this ex	a that the foregoing and all information hereon, including any wledge and that I am the parent or child (or transferor's legated clusion and will not file a claim to transfer the base year value						
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE		DATE						
<u> </u>								
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE						
MAILING ADDRESS		DAYTIME DUONE NUMBER						
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



1.	Print full name(s) of trans	sferee(s)							
2.	Family relationship(s) to transferor(s)								
	If adopted, age at time of								
If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (i 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: \square Death \square Divorce/Termination of partnership If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? \square Yes \square No								
If in-law relationship is involved, was the child-in-law still married to or in a registered domestic partnership with the child purchase or transfer? \Box Yes \Box No									
	no, was the marriage or registered domestic partnership terminated by: $\ \square$ Death $\ \square$ Divorce/Termination of partnership								
	If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purch or transfer? \square Yes \square No								
3.	3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)								
			CERTIFI	CATION					
repres the Re		s listed in Section				ent or child (or transferee's lega n the meaning of section 63.1 o			
	THE OF THAINGIEREE ON ELGAL	REFREGENTATIVE							
MAILING	ADDRESS				DAYTIME PHONE NUME	BER			
CITY, STATE, ZIP EMAIL ADDRESS									
Note:	The Assessor may contact	t you for additiona	al information.						
D. AD	DITIONAL TRANSFEROR	R(S)/SELLER(S)							
	NAME	SOCIAL	SECURITY NUMBER	CURITY NUMBER SIGNATURE		RELATIONSHIP			
E. AD	DITIONAL TRANSFEREE	E(S)/BUYER(S)							
		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 and on or before February 15, 2021.
- 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. Revenue and Taxation Code section 63.1 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.

For transfers occurring on or after February 16, 2021, please file form BOE-19-P, Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021.

