BOE-19-G (P1) REV. 03 (05-23)

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

ABRICULUME ACREATOR ACREATOR ACCEPTION

Sonoma County Clerk-Recorder-Assessor 585 Fiscal Dr., Rm 104 Santa Rosa, CA 95403

Santa Rosa, CA 95403 Telephone: (707) 565-1888 FAX: (707) 565-3317

Deva Marie Proto

(Make necessary corrections to the printe	NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)							
	,							
A. PROPERTY								
ASSESSOR'S PARCEL/ID NUMBER		-						
PROPERTY ADDRESS	CITY							
DATE OF PURCHASE OR TRANSFER		RECORDER'S DOCUMENT NUMBER						
DATE OF DEATH (if applicable)	DBATE NUMBER (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)						
B. TRANSFEROR(S)/SELLER(S) (additional to	ransferors, please complete Section F on F	Page 3)						
	me	Name						
	lationship	Relationship						
Family relationship(s) to transferee(s)	iationship	Relationship						
Was this property the transferor's family f	arm? ☐ Yes ☐ No If yes , how is the pro	operty used?						
☐ Pasture/Grazing ☐ Agricultural								
Was this property the transferor's principal		-						
a. If yes , please check which of the fo	lowing exemptions was granted or eligible to	be granted on this property:						
☐ Homeowners' Exemption ☐ Dis	•							
b. Is this property a multi-unit property	? ☐ Yes ☐ No If yes, which unit was the tra	insferor's principal residence?						
3. Was only a partial interest in the property	transferred? ☐ Yes ☐ No If yes, perce	ntage transferred %.						
4. Was this property owned in joint tenancy	P □ Yes □ No							
5. Print name(s) of all child(ren) of grandpar	ents who is(are) the parent(s) of grandchild:							
MPORTANT: If the transfer was through the mo	dium of a will and/or trust, you must attac	h a full and complete copy of the will and/or						
trust and all amendments.	dium of a will and/or trust, you must attac	n a run and complete copy of the will and/or						
CERTIFICATION								
I certify (or declare) under penalty of perjury under any accompanying statements or documents, is t								
transferor's legal representative) of the transferee	s listed in Section D. I knowingly am granting t	his exclusion and will not file a claim to transfer						
the base year value of my principal residence und SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	ler Revenue and Taxation Code section 69.6. PRINTED NAME	DATE						
• Note of Note	TRINTESTANIE							
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE						
·								
MAILING ADDRESS		DAYTIME PHONE NUMBER ()						
CITY, STATE, ZIP		EMAIL ADDRESS						
5.11, S.M.E. ZII		LINKE ADDITION						

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



С	GR	ANDPARENT/GRANDCHILD RELA	TIONSHIP INFO	RMATION					
1.	If grandchild was adopted, age at time of adoption? Adopted by whom?								
2. Parent: Name of direct descendant of grandparent who is the parent of the grandchild:									
	Date of death of direct descendant: (Please provide copy of death certificate								
	a. Was the deceased parent married or in a registered domestic partnership ("registered" means registered with the California Secret of State) as of the date of death? ☐ Yes ☐ No								
	b.	Is the spouse or registered domestic partner of the deceased parent a: <i>(check one)</i> ☐ Parent of the grandchild ☐ Stepparent of the grandchild <i>(a stepparent need not be deceased)</i>							
	C.	Had the surviving spouse/partner remarried or entered into a registered domestic partnership? ☐ Yes ☐ No							
If yes, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer for exclusion. Date of marriage/domestic partnership registration: (Please provide copy of license or registration of the purchase is still considered a child of grandparents and must also be deceased prior to the purchase to qualify for exclusion. Date of death: (Please provide copy of death certificate)									
								D	.TR/
Ρ	rint fu	ıll name(s) of transferee(s)	Name		Name	Name			
Family relationship(s) to transferor(s)		relationship(s) to transferor(s)	Relationship		Relation	Relationship			
1.	ls t	ـــــــــــــــــــــــــــــــــــــ	ırm? □ Yes □	1 No					
2.		his property currently the transferee's							
۷.	15 (If yes, complete section a, b, c, d, e		1100: 11103 11110					
				anticas tha muimainal maaidan					
		If no, date the transferee intends to							
	a.	Is this property a multi-unit property		-					
	b.	Has the transferee applied for a Ho		isabled Veterans' Exemption	n? □ Yes □	⊒ No			
	If yes, complete sections c, d, e, and f.								
		If no, to be eligible for the exclusio	n, the transferee	must file and be eligible for	one of the ex	emptions within one year of the			
	transfer date. If the exemption claim is filed after the one-year period, prospective relief may be available.								
	C.	Name of transferee who filed or wil	II be filing exemp	tion claim:					
	d.	Type of Exemption: ☐ Homeowne	ers' Exemption	☐ Disabled Veterans' Exen	nption				
	e. Date the transferee occupied this property as a principal residence: (month/day/year)								
	f.	Does the transferee own another p	roperty that is or	was their principal residence	e in California?	P □ Yes □ No			
If yes, please provide the address below and the move-out date.									
ΑĽ	DRES	S		COUNTY		ASSESSOR'S PARCEL/ID NUMBER			
CI	TY, ST	ATE, ZIP				MOVE-OUT DATE (month/day/year)			
				CERTIFICATION					
aı	ny ac	companying statements or documen	ts, is true and co	of the State of California the rrect to the best of my know		ng and all information hereon, including I am the grandparent or grandchild (or			
		eree's legal representative) of the trar DRE OF TRANSFEREE OR LEGAL REPRESENTA		Section B. PRINTED NAME		DATE			
>	JIVATO	THE OF THANGE ENEL ON ELGAL NEI NEGENTA	114	T MINTED NAME					
SI	GNATU	JRE OF TRANSFEREE OR LEGAL REPRESENTA	TIVE	PRINTED NAME		DATE			
MAILING ADDRESS					DAYTIME PHONE NUMBER ()				
CI	TY, ST	ATE, ZIP				EMAIL ADDRESS			

Note: The Assessor may contact you for additional information.



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

(Please complete information on reverse side.)



BOE-19-G (P4) REV. 03 (05-23)

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

Revenue and Taxation Code Section 63.2 Property Tax Rule 462.520

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 within one year of the date of transfer or change in ownership. 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. For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership. If the exemption claim is filed after the one-year period, prospective relief may be available.

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. Beginning February 16, 2023 and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at www.boe.ca.gov/prop19.

Exclusion filing requirements:

- For a family farm, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a **family home**, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within **one year** of the date of transfer or change in ownership.

This 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 either claim is not timely filed, prospective relief may be available.

This claim form is for transfers occurring on or after February 16, 2021. 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.