BOE-19-G (P1) REV. 04 (05-24)

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

585 Fiscal Dr., Rm 104 Santa Rosa, CA 95403 Telephone: (707) 565-1888 FAX: (707) 565-3317

Deva Marie Proto

Sonoma County Clerk-Recorder-Assessor

(Make necessary corrections to the p	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)	PROBATE NUMBER (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)						
B. TRANSFEROR(S)/SELLER(S) (additio	l nal transferors, please complete Section E on l	Page 3)						
Print full name(s) of transferor(s)	Name	Name						
Family relationship(s) to transferee(s)	Relationship	Relationship						
Was this property the transferor's far □ Pasture/Grazing □ Agricul	nily farm? Yes No If yes , how is the protural Commodity Cultivation:	•						
2. Was this property the transferor's principal residence? ☐ Yes ☐ No								
 a. If yes, please check which of the following exemptions was granted or eligible to be granted on this property: □ Homeowners' Exemption □ Disabled Veterans' Exemption b. Is this property a multi-unit property? □ Yes □ No If yes, which unit was the transferor's principal residence? 								
Was only a partial interest in the prop								
4. Was this property owned in joint tena	4. Was this property owned in joint tenancy? ☐ Yes ☐ No							
5. Print name(s) of all child(ren) of gran	5. Print name(s) of all child(ren) of grandparents who is(are) the parent(s) of grandchild:							
MPORTANT: If the transfer was through th ust and all amendments.	e medium of a will and/or trust, you must attac	ch a full and complete copy of the will and/						
	CERTIFICATION							
any accompanying statements or documents	under the laws of the State of California that the , is true and correct to the best of my knowledge a erees listed in Section D. I knowingly am granting t	and that I am the grandparent or grandchild (o						

(Please complete information on reverse side.)

DATE

DATE

DAYTIME PHONE NUMBER

EMAIL ADDRESS

PRINTED NAME

PRINTED NAME

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE

MAILING ADDRESS

CITY, STATE, ZIP

BOE-19-G (P2) REV. 04 (05-24)

С	. GR	ANDPARENT/GRANDCHILD RELA	TIONSHIP INFO	RMATION				
1.	If g	randchild was adopted, age at time o	f 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 of direct descendant)								
a. Was the deceased parent married or in a registered domestic partnership ("registered" means registered with the California Secretary of State) as of the date of death? □Yes □No								
	b. Is the spouse or registered domestic partner of the deceased parent a: (check one) ☐ Parent of the grandchild (go to question c). ☐ Stepparent of the grandchild (a stepparent need not be deceased) (go to section D).							
	C.	Had the surviving spouse/partner r			•	s □No		
	e of purchase or transfer to copy of license or registration)							
		If no, surviving spouse/partner is st	ill considered a c	child of grandparents and must als	so be deceased p	rior to the purchase or transfer		
		to qualify for exclusion. Date of dea			-)		
D	. TRA	ANSFEREE(S)/BUYER(S) (additional	l transferees plea	ase complete Section F on Page 3	3)			
Print full name(s) of transferee(s)		ıll name(s) of transferee(s)	Name		Name			
Family relationship(s) to transferor(s)		Relationship		Relationship				
1.	ls t	nis property the transferee's family fa	rm? □ Yes □	l No				
2.		nis property currently the transferee's						
		If yes, complete section a, b, c, d, e						
		If no , date the transferee intends to		perty as the principal residence:				
	2	Is this property a multi-unit property				ance:		
	a.			-		siice		
	b.	Has the transferee applied for a Ho		sabled veterans Exemption?	res Lino			
		If yes, complete sections c, d, e, ar						
If no , to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfer date. If the exemption claim is filed after the one-year period, prospective relief may be available.								
								C.
	d.	Type of Exemption: ☐ Homeowne	rs' Exemption	☐ Disabled Veterans' Exemption	ı			
e. Date the transferee occupied this property as a principal residence: (month/day/ye						(month/day/year)		
	f.	Does the transferee own another pr	operty that is or	was their principal residence in C	alifornia? □ Yes	□ No		
		If yes, please provide the address b	pelow and the mo	ove-out date.				
ΑI	DDRES	S		COUNTY	ASSESS	OR'S PARCEL/ID NUMBER		
CITY, STATE, ZIP				MOVE-C	OUT DATE (month/day/year)			
_				CERTIFICATION				
a	ny ac	(or declare) under penalty of perjur companying statements or documen	ts, is true and co	of the State of California that the rrect to the best of my knowledge				
		ree's legal representative) of the trans IRE OF TRANSFEREE OR LEGAL REPRESENTAT		PRINTED NAME	DATE			
•								
SI •	GNATL	RE OF TRANSFEREE OR LEGAL REPRESENTAT	TIVE	PRINTED NAME	DATE			
MAILING ADDRESS			•		DAYTIME P	HONE NUMBER		
CI	TY, ST.	ATE, ZIP			EMAIL ADD	RESS		

Note: The Assessor may contact you for additional information.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



EF-19-G-R04-0524-49000227-4 BOE-19-G (P4) REV. 04 (05-24)

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 oneyear 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.

