EF-58-AH-R21-0522-49000505-1 BOE-58-AH (P1) REV. 21 (05-22)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Deva Marie Proto Sonoma County Clerk-Recorder-Assessor

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

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

L	ا							
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 author tax.] A foreign national who cannot obtain a so Service. The numbers are used by the Assessor	orizes the use of social security numbers cial security number may provide a tax and the state to monitor the exclusion limit.	nd Taxation Code section 63.1. [See Title 42 United for identification purposes in the administration of any identification number issued by the Internal Revenue						
B. TRANSFEROR(S)/SELLER(S) (additional tr	ansterors please complete Section D on the	ne 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 residence? \square Yes \square No								
If yes , please check which of the following	exemptions was granted or was eligible to	be granted on this property:						
☐ Homeowners' Exemption ☐ Disabled	☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption							
5. Have there been other transfers that qualified for this exclusion? \square Yes \square No								
		nis list should include for each property: the County, ouyers, and family relationship. Transferor's principal						
6. Was only a partial interest in the property transferred? \square Yes \square No If yes , percentage transferred %								
7. Was this property owned in joint tenancy?	☐ Yes ☐ No							
$\underline{\text{IMPORTANT}}\!\!:$ If the transfer was through the or trust and all amendments.	medium of a will and/or trust, you mus	t attach a full and complete copy of the will and/						
	CERTIFICATION							
accompanying statements or documents, is true representative) of the transferees listed in Section	and correct to the best of my knowledge n C. I knowingly am granting this exclusion	the foregoing and all information hereon, including any and that I am the parent or child (or transferor's legal and will not file a claim to transfer the base year value						
of my principal residence under Revenue and Tax SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE						
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	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



1. Print full name(s) of train	nsferee(s)				
2. Family relationship(s) to	o transferor(s)				
If adopted, age at time	of adoption				
If stepparent/stepchild registered with the Cali					c partnership <i>(registered mean</i> s □ Yes □ No
If no, was the marriage	or registered dom	nestic partnership termi	nated by:	h ☐ Divorce/Tei	rmination of partnership
	nad the surviving s	tepparent remarried or	entered into a registe	red domestic partn	ership as of the date of purchase
If in-law relationship is purchase or transfer?	involved, was the ☐ Yes ☐ No	child-in-law still marrie	d to or in a registered	l domestic partners	ship with the child on the date o
If no , was the marriage	or registered dom	nestic partnership termi	nated by: Deat	n 🗌 Divorce/Terr	mination of partnership
If terminated by death, hor transfer? ☐ Yes		hild-in-law remarried or	entered into a registe	red domestic partn	ership as of the date of purchase
 ALLOCATION OF EXC transferee must specify 					million dollar value exclusion, the being sought.)
		CERTIFI	CATION		
the Revenue and Taxation Cod	e.	PRINTED NAME	ransielees are eligibl	DATE	n the meaning of section 63.1 o
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME				DATE	
(DAYTIME PHONE NUMBER	
				EMAIL ADDRESS	
Note: The Assessor may conta	ct you for addition	al information.			
D. ADDITIONAL TRANSFERO	R(S)/SELLER(S				
NAME	SOCIAL	SECURITY NUMBER	SIGNATURE		RELATIONSHIP
E. ADDITIONAL TRANSFERE	E(S)/BUYER(S)				
NAME					RELATIONSHIP



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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.

