EF-58-G-R14-0514-49001054-1 BOE-58-G (P1) REV. 14 (05-14)

## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD



## William F Rousseau Sonoma County Clerk-Recorder-Assessor

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

A D	PODERTY				
A. PROPERTY ASSESSOR'S PARCEL NUMBER		PROPERTY ADDRESS	PROPERTY ADDRESS		
,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,					
DATE OF PURCHASE OR TRANSFER		RECORDER'S DOCUMENT N	RECORDER'S DOCUMENT NUMBER		
DATE OF DEATH OF GRANDPARENT (if applicable)		PROBATE NUMBER (if applic	PROBATE NUMBER (if applicable)		
States tax.] /	disclosure of social security numbers is mandator is Code, section 405(c)(2)(C)(i) which authorizes the u A foreign national who cannot obtain a social securit ice. The numbers are used by the Assessor and the stat	se of social security numbers for y number may provide a tax ide	identification purposes in the administration of any		
B. T	TRANSFEROR(S)/SELLER(S) (GRANDPARENTS)				
1.	Print full name(s) of transferor(s)				
<ul> <li>☐ Homeowners' Exemption ☐ Disabled Veter</li> <li>3. Was real property other than the principal reside</li> <li>4. Was only a partial interest in the property transfe</li> <li>5. Did you own this property as a joint tenant? ☐</li> <li>6. If the transfer was through the medium of a trust</li> </ul>		remptions was granted or was eligible to be granted on this property:  ns' Exemption  ce of the transferor transferred?			
CERTIFICATION					
true a knowi	fy (or declare) under penalty of perjury under the laws and correct to the best of my knowledge and that I am a ingly am granting this exclusion and will not file a claim section 69.5.	the grandparent (or their legal rep	resentative) of the transferees listed in Section C. I		
SIGNA	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE		DATE		
SIGNA	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE		DATE		
MAILIN	NG ADDRESS		DAYTIME PHONE NUMBER		
CITY, S	STATE, ZIP		EMAIL ADDRESS		

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



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C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transferees please complete "C" below)							
	1.	Print full name(s) of transferee(s)					
	Family relationship(s) to transferor(s)						
		If adopted, age at time of adoption Adopted by wh					
	2						
	۷.	Parent: Name of direct descendent of grandparent (son or daugl					
	Date of death of direct descendent						
	(Direct descendent must be deceased in order to qualify for this exclusion. Please provide death certificate.)						
	Social security number of direct descendent:a. Was deceased parent married or in a registered domestic partnership (registered means registered with the California Secretary of						
	a. Was deceased parent married of in a registered domestic partnership (registered means registered with the California Secretary of State) as of the date of death? ☐ Yes ☐ No						
	<ul> <li>b. Is the spouse or registered domestic partner of the deceased parent a (check one):</li> <li>Parent of the grandchild (go to question c).</li> </ul>						
	<ul> <li>Parent of the grandchild (go to question c).</li> <li>Stepparent of the grandchild (a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased) (go to question 3).</li> </ul>						
		c. Had surviving spouse/partner remarried or entered into a re $\hfill \square$ Yes $\hfill \square$ No	egistered domestic partr	nership as of the date of purchase or transfer?			
	If <b>yes</b> , date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualif for exclusion. Date of marriage/partnership registration: (Please provide marriage or partnership certificate.)						
	If <b>no</b> , surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfet to qualify for exclusion. Date of death (Please provide death certificate.)						
;	3. Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from parents.)  Yes No						
	4		ssessor's Parcel Number				
•	4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendent of grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from deceased parents.)   Yes  No						
If yes, attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, date of transpares of all transferees, and the family relationship).							
Note	: 7	The Assessor may require additional legal documentation to supp	ort the above answers.				
	ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (continued)						
		NAME		RELATIONSHIP			
CERTIFICATION							
l cer	tifv	(or declare) under penalty of perjury under the laws of the State		pregoing and any accompanying statements are			
true certii	an fy t	d correct to the best of my knowledge and that I am the grandch that all my parents who qualify as children of my transferor grand, ransferees are eligible transferees within the meaning of section of	ild (or their legal represo parents are deceased as	entative) of the transferors listed in Section B. I s of the date of transfer or purchase, and that all			
SIGN	ATI	JRE OF TRANSFEREE OR LEGAL REPRESENTATIVE		DATE			
MAILING ADDRESS				DAYTIME PHONE NUMBER			
CITY, STATE, ZIP				EMAIL ADDRESS			



## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD

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 that claim with any revised information.

- 1. This exclusion only applies to transfers that occur on or after March 27, 1996;
- 2. In order to qualify, all the parents of that grandchild **must** be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons who qualify under section 63.1 as children of the grandparents. However, for transfers that occur on or after January 1, 2006, a son-in-law or daughter-in-law of the grandparent that is a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased.
- 3. In order to qualify, the real property must be transferred from grandparents to their grandchildren;
- 4. If you do not complete and return this form, it may result in this property being reassessed.
- 5. California law 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 certain grandparent and grandchild transfers (see above); and/or
  - The first \$1,000,000 of the factored base year of other real property between parents and children and certain grandparent and grandchild transfers (see above).

**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 grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.

