EF-58-G-R15-0516-49001110-1 BOE-58-G (P1) REV. 15 (05-16)

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



## 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

	L	_				
A. PF	ROPERTY	<del>-</del>				
ASSES	SOR'S PARCEL NUMBER	PROPERTY A	PROPERTY ADDRESS			
DATE C	DF PURCHASE OR TRANSFER	RECORDER'	S DOCUMENT NUMBER			
DATE C	DF DEATH OF GRANDPARENT (if applicable)	PROBATE NU	JMBER (if applicable)			
States tax.] A Servic	Code, section 405(c)(2)(C)(i) which authorizes to	he use of social security curity number may provestate to monitor the exc	Revenue and Taxation Code section 63.1. [See Title 42 United or numbers for identification purposes in the administration of any vide a tax identification number issued by the Internal Revenue lusion limit.			
	1. Print full name(s) of transferor(s)					
2.	] No					
	If yes, please check which one of the following exemptions was granted or was eligible to be granted on this property:					
	☐ Homeowners' Exemption ☐ Disabled Vete	erans' Exemption				
3.	3. Was real property other than the principal residence of the transferor transferred? ☐ Yes ☐ No					
4.						
5.						
6.						
7.	7. Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):					
CERTIFICATION						
true ai	nd correct to the best of my knowledge and that I	laws of the State of Ca am the grandparent (or	ifornia that the foregoing and any accompanying statements are their legal representative) of the transferees listed in Section C. year value of my principal residence under Revenue and Taxation			
SIGNAT	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE			
SIGNAT	TURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE			
	G ADDRESS		DAYTIME PHONE NUMBER  ( )			
CITY, S	TATE, ZIP	EMAIL ADDRESS				

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



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С.	TF	ANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transfer	ees 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	om?				
	2.	Parent: Name of direct descendent of grandparent (son or daughter)					
		Date of death of direct descendent					
(Direct descendent must be deceased in order to qualify for this exclusion. Pleas				provide death certificate.)			
		Social security number of direct descendent:					
		<ul> <li>a. Was deceased parent married or in a registered domestic particle.</li> <li>State) as of the date of death?  Yes  No</li> <li>b. Is the spouse or registered domestic partner of the deceased</li> </ul>		eans registered with the California Secretary of			
<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 of the grandchild must be deceased) (go to question 3).</li> </ul>				I in meeting the condition that "all of the parents"			
C.		E. Had surviving spouse/partner remarried or entered into a registered domestic partnership as of the date of purchase or transfer?  ☐ Yes ☐ No					
			marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to question to the date of purchase or transfer to the date of purchase or transfer to the date of purchase or transfer to question to the date of purchase or transfer to the date of purchase				
		If <b>no</b> , surviving spouse/partner is still considered a child of gr to qualify for exclusion. Date of death	randparents and must also be deceased prior to the purchase or transfer (Please provide death certificate.)				
	3.	B. 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 If yes: County: Assessor's Parcel Number:					
		er:					
	4.	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.)					
If yes, attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, da names of all transferees, and the family relationship).							
Not	e: 7	The Assessor may require additional legal documentation to supp	ort the above answers.				
ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (continued)							
NAME			RELATIONSHIP				
CERTIFICATION							
rue cert	an ify t	(or declare) under penalty of perjury under the laws of the State d correct to the best of my knowledge and that I am the grandch hat all my parents who qualify as children of my transferor grand ransferees are eligible transferees within the meaning of section of	e of California that the fo ild (or their legal represo parents are deceased as	entative) of the transferors listed in Section B. Is sof the date of transfer or purchase, and that all			
SIGN	IATI	JRE OF TRANSFEREE OR LEGAL REPRESENTATIVE		DATE			
MAIL	ING	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 value of other real property between parents and children and certain grandparents 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.



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