EF-19-G-R02-0522-51000238-1 BOE-19-G (P1) REV. 02 (05-22)

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

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

SUTTER SUTTER COUNTY ASSESSOR 1190 Civic Center Blvd.

1190 Civic Center Blvd Yuba City, CA 95993

Phone: (530) 822-7160 Fax: (530) 822-7198

www.suttercounty.org/assessor E-mail: assessor@co.sutter.ca.us

L		_			
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 application of the content of			OF DISTRIBUTION (if applicable)	
B. TRANSFEROR(S)/SELLER(S) (additional t	ransferors, please comple	ete Section E on Pag	e 3)		
Print full name(s) of transferor(s)	Name	Name Name			
Family relationship(s) to transferee(s)	Relationship		Relationship		
2. Was this property the transferor's principal lif yes, please check which one of the formula life Homeowners' Exemption Discussion Discussio	ollowing exemptions was sabled Veterans' Exempti Yes No If yes, very transferred? Yes Yes No No Yes No Yes No Hents who is(are) the parent	granted or was eligib on which unit was the tra No If yes , perd t(s) of grandchild:	nsferor's principal recentage transferred	esidence? %.	
	CERTIFI	CATION			
I certify (or declare) under penalty of perjury u any accompanying statements or documents, transferor's legal representative) of the transfer the base year value of my principal residence u	is true and correct to the rees listed in Section D. I	best of my knowledg knowingly am grantir	ge and that I am the ng this exclusion and	grandparent or grandchild (or	
SIGNATURE OF TRANSFEROR OR LEGAL REPRESEN	NATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE PRINTED NAME DATE		DATE		
SIGNATURE OF TRANSFEROR OR LEGAL REPRESEN	NTATIVE	PRINTED NAME		DATE	
MAILING ADDRESS		-[DAYTIME PHONE NUMBER	
CITY, STATE, ZIP				EMAIL ADDRESS	

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

C. GRANDPARENTS/GRANDCHILD RELA	ATIONSHIP INFORMAT	ION			
If grandchild was adopted, age at time o	f adoption?	_ Adopted by whom	ı?		
2. Parent: Name of direct descendant of gr	randparent who is the pa	arent of the grandchi	ld:		
					de copy of death certificate)
a. Was the deceased parent married or ir <i>State</i>) as of the date of death?	n a registered domestic p Yes □ No	oartnership <i>("register</i>	red" means re	gistered wi	ith the California Secretary of
b. Is the spouse or registered domestic pa	artner of the deceased p	arent a: (check one)	:		
☐ Parent of the grandchild ☐	Stepparent of the grand	lchild <i>(a stepparent i</i>	need not be de	eceased)	
c. Had the surviving spouse/partner remar	ried or entered into a reg	gistered domestic par	tnership?	Yes 🗌	No
If yes, date of marriage or registration qualify for exclusion. Date of marriage/	of the domestic partners domestic partnership re	ship must have occu gistration:	rred prior to th — <i>(Please p</i>	e date of p	ourchase or transfer to by of license and registration
If no, surviving spouse/partner is still of transfer to qualify for exclusion. Date of	considered a child of gra	ndparents and must	also be decea	sed prior t	to the purchase or
D. TRANSFEREE(S)/BUYER(S) (additional	transferees, please con	nplete Section F on I	Page 3)		
Print full name(s) of transferee(s)	Name		Name	_ -	
Family relationship(s) to transferor(s)	Relationship		Relationship		
 a. Is this property a multi-unit property? b. Has the transferee applied for a Home If yes, complete sections c, d, e, and If no, to be eligible for the exclusion, t date. Contact the Assessor's Office fo c. Name of transferee who filed exempt d. Type of Exemption: Homeown e. Date the transferee occupied this prop f. Does the transferee own another property. 	eowners' or Disabled Verf. the transferee must file a rinformation. ion claim: ers' Exemption berty as a principal residuerty that is or was their	terans' Exemption? Ind be eligible for one isabled Veterans' Exence: principal residence in	Yes !!	otions with	in one year of the transfer
If yes, please provide the address be		ate.		4005000	DIO DADOEL IID NILIMBED
ADDRESS	COUNTY			ASSESSU	R'S PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT I		T DATE (month/date/year)	
	CERT	TIFICATION			
I certify (or declare) under penalty of perjury any accompanying statements or documents transferee's legal representative) of the transf	, is true and correct to t	he best of my know			
SIGNATURE OF TRANSFEREE OR LEGAL REPRESI	ENTATIVE	PRINTED NAME			DATE
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE		PRINTED NAME			DATE
MAILING ADDRESS					DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP					EMAIL ADDRESS

Note: The Assessor may contact you for additional information.



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

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

Revenue and Taxation Code Section 63.2

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. For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer. 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.

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.

This claim form is for transfers occurring on or after February 16, 2021. This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A 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 a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.

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.

