EF-58-AH-R16-0514-51001024-1 BOE-58-AH (P1) REV. 16 (05-14)

## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



## KATHY SCRIVEN SUTTER COUNTY ASSESSOR

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

A. PROPERTY							
ASSESSOR'S PARCEL 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)						
The disclosure of social security numbers is mandatory as required by Revenue States Code, section 405(c)(2)(C)(i) which authorizes the use of social security number tax.] A foreign national who cannot obtain a social security number may provide a ta Service. The numbers are used by the Assessor and the state to monitor the exclusion line. TRANSFEROR(S)/SELLER(S) (additional transferors please complete "B" on the results of the security number are used by the Assessor and the state to monitor the exclusion line.	rs for identification purposes in the administration of any x identification number issued by the Internal Revenue nit.						
Print full name(s) of transferor(s)							
2. Cooled coourity number(a)	2. Social acquirity number(a)						
3. Family relationship(s) to transferee(s)							
If adopted, age at time of adoption							
4. Was this property the transferor's principal residence?  \( \text{Yes}  \text{No} \)							
If <b>yes</b> , please check which of the following exemptions was granted or was eligi	ble to be granted on this property:						
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption							
5. Have there been other dæ) • ♪ Is that qualified for this exclusion? Á ☐ Yes ☐	No						
If <b>yes</b> , please attach a list of all previous transfers that qualified for this exclusion. (This list should include for each property: the County Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principa residence must be identified.)							
6. Was only a partial interest in the property transferred? ☐ Yes ☐ No If yes,	6. Was only a partial interest in the property transferred?   Yes   No If yes, percentage transferred   %						
7. Was this property owned in joint tenancy?   Yes   No	7. Was this property owned in joint tenancy?   Yes   No						
8. If the transfer was through the medium of a trust, you <b>must</b> attach a copy of the trust.							
CERTIFICATION							
I certify (or declare) under penalty of perjury under the laws of the State of California the accompanying statements or documents, is true and correct to the best of my knowledge representative) of the transferees listed in Section C. I knowingly am granting this exceptable of my principal residence under Revenue and Taxation Code section 69.5.	ge and that I am the parent or child (or transferor's legal						
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE						
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	DATE						
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	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



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C. TI	RANSFEREE(S)/BUYER(S)	additional transferees please comple	te "C" below)				
1.	Print full name(s) of transfere	ee(s)					
2.	Family relationship(s) to tran	sferor(s)					
	If adopted, age at time of ado						
	If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered married registered with the California Secretary of State) with stepparent on the date of purchase or transfer?   Yes  No  If no, was the marriage or registered domestic partnership terminated by:  Death  Divorce/Termination of partnership						
	If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purch or transfer? $\square$ Yes $\square$ No						
	If in-law relationship is involved, was the son-in-law or daughter-in-law still married to or in a registered domestic partnership will daughter or son on the date of purchase or transfer? $\Box$ Yes $\Box$ No						
If <b>no</b> , was the marriage or registered domestic partnership terminated by: $\Box$ Death $\Box$ Divorce/Termination of partn							
	If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic partnership the date of purchase or transfer? $\Box$ Yes $\Box$ No						
3.		ON (If the full cash value of the real pn attachment to this claim the amount					
		CERTIFIC	ATION				
represe the Re		ents, is true and correct to the best o ed in Section B; and that all of the tra					
SIGNATU	JRE OF TRANSFEREE OR LEGAL REP	RESENTATIVE		DATE			
MAILING	ADDRESS			DAYTIME PHONE NUM	IDED		
MI, TIETTO	ADDITEOG			( )	DEN.		
CITY, STATE, ZIP				EMAIL ADDRESS			
Note:	The Assessor may contact you	ı for additional information.					
		B. ADDITIONAL TRANSFEROR	R(S)/SELLER(S) (c	ontinued)			
NAME		SOCIAL SECURITY NUMBER	SIGNATURE		RELATIONSHIP		
		C. ADDITIONAL TRANSFEREI	E(S)/BUYER(S) (co	ontinued)			
NAME					RELATIONSHIP		



## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

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;
- 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. 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/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.

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