EF-58-AH-R17-0516-08000399-1 BOE-58-AH (P1) REV. 17 (05-16)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



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

L	ا								
A. PROPERTY									
ASSESSOR'S PARCEL NUMBER		\bigcirc \land							
PROPERTY ADDRESS		СІТҮ							
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	rizes the use of social security numbers for cial security number may provide a tax ider and the state to monitor the exclusion limit.	Taxation Code section 63.1. See Title 42 United identification purposes in the administration of any trification number issued by the Internal Revenue							
Print full name(s) of transferor(s)	and the reverse								
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 princip	al residence?								
	g exemptions was granted or was eligible to	be granted on this property:							
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption									
 Have there been other dæ) • ♣\s that qua 	lified for this exclusion? Á ☐ Yes ☐ No								
	If yes , 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 principal residence must be identified.)								
6. Was only a partial interest in the property	6. Was only a partial interest in the property transferred? Yes No If yes, percentage transferred %								
7. Was this property owned in joint tenancy	7. Was this property owned in joint tenancy? Yes No								
 If the transfer was through the medium o amendments. 	8. If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all								
	CERTIFICATION								
accompanying statements or documents, is true	and correct to the best of my knowledge and C. I knowingly am granting this exclusion and Taxation Code section 69.5.	foregoing and all information hereon, including any d that I am the parent or child (or transferor's lega n and will not file a claim to transfer the base year							
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



C.	TR	ANSFEREE(S)/BUYER(S) (a	dditional tran	sferees please complete	"C" below)					
	1.	Print full name(s) of transferee	e(s)							
	2.	Family relationship(s) to transf								
		If adopted, age at time of adop	otion							
		If stepparent/stepchild relation registered with the California S					c partnership <i>(registered means</i> □ Yes □ No			
		If no , was the marriage or regi	ination of partnership							
		If terminated by death, had the or transfer? \square Yes \square No	surviving ste	epparent remarried or ente	ered into a registe	red domestic partn	ership as of the date of purchase			
	If in-law relationship is involved, was the son-in-law or daughter-in-law still married to or in a registered domestic partnership with the daughter or son on the date of purchase or transfer?									
		If no , was the marriage or regi	stered dome	stic partnership terminate	ed by: 🔲 Death	☐ Divorce/Term	ination of partnership			
	If terminated by death, had the surviving son-in-law or daughter-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No									
	 ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.) 									
				CERTIFICAT	TION					
reprotection according to the left sign.	ese Rev	panying statements or docume	nts, is true and in Section L	nd corr <mark>ect to</mark> the be <mark>st of</mark> n B; and that all of the trans	ny <mark>k</mark> nowledg <mark>e a</mark> n	d that I am the par	nformation hereon, including any rent or child <mark>(or</mark> transferee's legal in the mean <mark>in</mark> g of section 63.1 of			
MAILI	NG	ADDRESS				DAYTIME PHONE NUM	BER			
		TE, ZIP)(-) 	\ /(() EMAIL ADDRESS				
Note	e: T	The Assessor may contact you t	or additional	information.						
		, ,		TIONAL TRANSFEROR(S	S)/SELLER(S) (c	ontinued)				
NAME		SOCIAL SECURITY NUMBER SIGNATURE		RELATIONSHIP						
C. ADDITIONAL TRANSFEREE(S)/BUYER(S) (continued)							DEL ATIONOUID			
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.

