EF-58-AH-R16-0514-10000436-1 BOE-58-AH (P1) REV. 16 (05-14)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Paul Dictos, CPA Fresno County Assessor-Recorder

P. O. Box 1146 Fresno, CA 93715 (559) 600-3534 www.assessor.co.fresno.ca.us

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

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



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1.	Print full name(s) of transferee	e(s)		
2.	Family relationship(s) to trans	feror(s)		
	If adopted, age at time of adopted	ption		
		nship is involved, was parent still marrie Se <i>cretary of State)</i> with stepparent on the		
	If no, was the marriage or reg	istered domestic partnership terminated	oy: ☐ Death ☐ Divorce/Ten	mination of partnership
	If terminated by death, had the or transfer? ☐ Yes ☐ No	e surviving stepparent remarried or entere	d into a registered domestic par	tnership as of the date of purchase
		ed, was the son-in-law or daughter-in-law f purchase or transfer? ☐ Yes ☐ No	v still married to or in a registe	red domestic partnership with the
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CITY, ST/			DAYTIME PHONE NU () EMAIL ADDRESS	MBER
Note:	The Assessor may contact you	for additional information. B. ADDITIONAL TRANSFEROR(S)/	SELLED(S) (continued)	
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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.

