EF-19-P-R01-0522-23000127-1 BOE-19-P (P1) REV. 01 (05-22)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

(Make necessary corrections to the printed name and mailing address.)



Katrina Bartolomie **MENDOCINO COUNTY ASSESSOR**

501 Low Gap Road, Room 1020 Ukiah, CA 95482 Telephone: (707) 234-6800

Fax: (707) 463-6597

OCCURRING ON OR AFTER FEBRUARY 16, 2021 NAME AND MAILING ADDRESS

A PROPERTY		
A. PROPERTY ASSESSOR'S PARCEL/ID NUMBER		
PROPERTY ADDRESS		CITY
RECORDER'S DOCUMENT NUMBER		DATE OF PURCHASE OR TRANSFER
PROBATE NUMBER (if applicable)	DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)
B. TRANSFEROR(S)/SELLER(S) (additional transfero	or <mark>s, please comple</mark> te Section E on Page	3)
Print full name(s) of transferor(s)		Name
Family relationship(s) to transferee(s)	onship	Relationship
1. Was this property the transferor's family farm? Pasture/Grazing Agricultural Commodit 2. Was this property the transferor's principal residence If yes, please check which of the following exempt Homeowners' Exemption Disabled Veteral Is this property a multi-unit property? Yes 3. Was only a partial interest in the property transferred. Was this property owned in joint tenancy? Yes IMPORTANT: If the transfer was through the medium trust and all amendments.	ce?	ed on this property. ror's principal residence?entage transferred
	CERTIFICATION	
I certify (or declare) under penalty of perjury under the laccompanying statements or documents, is true and legal representative) of the transferees listed in Section year value of my principal residence under Revenue an	correct to the best of my knowledge and nowledge and nowlingly am granting this exclusion.	and that I am the parent or child (or transferor's
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. PARENT-CHILD RELATIONSHIP INFORMATI	ON	
If child was adopted, age at time of adoption:		
If stepparent/stepchild relationship is involved, w registered with the California Secretary of State) v		
3. If NO , was the marriage or registered domestic p	artnership terminated by: Death	Divorce/Termination of partnership
 If terminated by death, had the surviving steppare transfer? ☐ Yes ☐ No 	ent remarried or entered into a registered	domestic partnership as of the date of purchase or
 If in-law relationship is involved, was the child-in-la or transfer? ☐ Yes ☐ No 	w still married to or in a registered domest	c partnership with the child on the date of purchase
6. If NO , was the marriage or registered domestic p	artnership terminated by: \Box Death \Box	Divorce/Termination of partnership
7. If terminated by death, had the surviving child-in-transfer? ☐ Yes ☐ No	aw remarried or entered into a registered	domestic partnership as of the date of purchase or
D. TRANSFEREE(S)/BUYER(S) (additional trans	sfe <mark>ree</mark> s, please complete Section F on Pa	ge 3)
Print full name(s) of transferee(s)	Name	Name
Family relationship(s) to transferor(s)	Relationship	Relationship
date. Contact the Assessor's Office for inforce. Name of transferee who filed exemption cla	res No If yes, which unit is the transers' or Disabled Veterans' Exemption? ansferee must file and be eligible for one or mation.	Yes ☐ No of the exemptions within one year of the transfer
d. Type of Exemption: Homeowners' E	·	mption (month/day/year)
e. Date the transferee occupied this property of f. Does the transferee own another property of If yes, please provide the address below an	hat is or <mark>wa</mark> s th <mark>eir princip</mark> al resi <mark>dence in C</mark>	
ADDRESS	COUNTY	ASSESSOR'S PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT DATE (month/day/year)
	CERTIFICATION	
I certify (or declare) under penalty of perjury under to accompanying statements or documents, is true an representative) of the transferors listed in Section B	d correct to the best of my knowledge an	
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
MAILING ADDRESS	1	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP		EMAIL ADDRESS

Note: The Assessor may contact you for additional information.



PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE
	O.O.W.II GAL	
ADDITIONAL TRANSFEREE(S)/BUYER(S)		
PRINT N	IAME	RELATIONSHIP TO TRANSFEROR
SA	MP	
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CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD 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 parents and their children.

For purposes of this exclusion, 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 or change in ownership. 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-AH, Claim for Reassessment Exclusion for Transfer Between Parent and Child.

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 parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.