EF-58-AH-R16-0514-29000363-1 BOE-58-AH (P1) REV. 16 (05-14)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



Rolf D. Kleinhans Nevada County Assessor

950 Maidu Avenue P.O. Box 599002 Nevada City, CA 95959-7902 Telephone (530) 265-1232 Fax (530) 265-9858 assessor@nevadacountyca.gov

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 and States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for tax.] A foreign national who cannot obtain a social security number may provide a tax ide Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.	identification purposes in the administration of any ntification number issued by the Internal Revenue				
B. TRANSFEROR(S)/SELLER(S) (additional transferors please complete "B" on the reverse	e) 				
Print full name(s) of transferor(s)					
2. 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 principal residence? ☐ Yes ☐ No					
If yes, please check which of the following exemptions was granted or was eligible 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 yes, please attach a list of all previous transfers that qualified for this exclusion. (The Assessor's parcel number, address, date of transfer, names of all the transferees/buresidence must be identified.) 6. Was only a partial interest in the property transferred? ☐ Yes ☐ No If yes, perconstant of the property of transferred? ☐ Yes ☐ No 	yers, and family relationship. Transferor's principal				
8. If the transfer was through the medium of a trust, you must attach a copy of the trust					
CERTIFICATION					
I certify (or declare) under penalty of perjury under the laws of the State of California that the accompanying statements or documents, is true and correct to the best of my knowledge an representative) of the transferees listed in Section C. I knowingly am granting this exclusion value of my principal residence under Revenue and Taxation Code section 69.5.	d 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				
book of the or the control of the first of the control of the cont	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



EF-58-AH-R16-0514-2900036

С.	TRANSFEREE(S)/BUYER(S) (additional transferees please complete "C'	below)			
1	Print full name(s) of transfere	e(s)				
2	2. Family relationship(s) to trans	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 with the California Secretary of State) with stepparent on the date of purchase or transfer? \square Yes \square No					
	If no , was the marriage or registered domestic partnership terminated by: \Box Death \Box 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 purchas 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 with the daughter or son on the date of purchase or transfer? \Box Yes \Box No					
	If no , was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership					
	the date of purchase or trans					
	 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.) 					
		CERTIFICATIO	N			
the R	ture of transferee or legal repr	/ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \ \	DATE DATE	nin the meaning of section 63.1 of		
MAILIN	IG ADDRESS		DAYTIME PHONE NUI	MBER		
CITY. S	STATE, ZIP		() EMAIL ADDRESS			
Note	: The Assessor may contact you	for additional information.				
		B. ADDITIONAL TRANSFEROR(S)/S	SELLER(S) (continued)			
	NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP		
		C. ADDITIONAL TRANSFEREE(S)/	BUYER(S) (continued)			
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.

