BOE-19-G (P1) REV. 03 (05-23)

## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021

Cynthia L. Froggatt
Plumas County Assessor
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NAME AND MAILING ADDRESS (Make necessary corrections to the printed r	name and mailing address)				
i i					
A. PROPERTY					
ASSESSOR'S PARCEL/ID NUMBER					
PROPERTY ADDRESS	10 10	CITY			
DATE OF PURCHASE OR TRANSFER		RECORDER'S DOCUMENT NUMBER			
DATE OF DEATH (if applicable)	TE NUMBER (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)			
B. TRANSFEROR(S)/SELLER(S) (additional trans	sferors, please complete Section E on P	  age 3)			
Print full name(s) of transferor(s)		Name			
Family relationship(s) to transferee(s)	onship	Relation <mark>ship</mark>			
1. Was this property the transferor's family farm	n? ☐ Yes ☐ No <b>If yes</b> , how is the pro	perty used?			
☐ Pasture/Grazing ☐ Agricultural Co	mmodity   Cultivation:				
2. Was this property the transferor's principal re	esidence? □ Yes □ No				
a. <b>If yes</b> , please check which of the follow	ving exemptions was granted or eligible to b	pe gran <mark>te</mark> d on this property:			
☐ Homeowners' Exemption ☐ Disab	led Vet <mark>er</mark> ans' Exem <mark>pt</mark> ion				
b. Is this property a multi-unit property? □	I Yes ☐ No <b>If yes,</b> which <mark>unit</mark> was the trai	nsfer <mark>or's</mark> princip <mark>al</mark> residence?			
3. Was only a partial interest in the property tra	nsferred? ☐ Yes ☐ No If yes, percer	ntage transferred %.			
4. Was this property owned in joint tenancy?	] Yes □ No	_			
5. Print name(s) of all child(ren) of grandparent	s who is(are) the parent(s) of grandchild:				
IMPORTANT: 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 amendments.					
	CERTIFICATION				
I certify (or declare) under penalty of perjury under to any accompanying statements or documents, is true transferor's legal representative) of the transferees lis	and correct to the best of my knowledge as	nd that I am the grandparent or grandchild (or			
the base year value of my principal residence under		iis exclusion and will not life a claim to transier			
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 information on reverse side.)					

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



С	. GRANDPARENT/GRANDCHILD RELATIONSHIP INI	FORMATION			
1.	If grandchild was adopted, age at time of adoption? _	Adopted by whom?			
2.	Parent: Name of direct descendant of grandparent who is the parent of the grandchild:				
	Date of death of direct descendant:				
	<ul> <li>a. Was the deceased parent married or in a registe of State) as of the date of death? ☐ Yes ☐ No</li> </ul>		istered" means registered with the California Secretary		
	<ul> <li>b. Is the spouse or registered domestic partner of the deceased parent a: (check one)</li> <li>□ Parent of the grandchild □ Stepparent of the grandchild (a stepparent need not be deceased)</li> </ul>				
	c. Had the surviving spouse/partner remarried or er	ntered into a registered domest	ic partnership? □ Yes □ No		
	If yes, date of marriage or registration of the dome for exclusion. Date of marriage/domestic partners		curred prior to the date of purchase or transfer to qualify Please provide copy of license or registration)		
	to qualify for exclusion. Date of death:	(Please provide cop			
D	. TRANSFEREE(S)/BUYE <mark>R</mark> (S) (add <mark>iti</mark> onal tran <mark>sfe</mark> rees <mark>p</mark>	oleas <mark>e complete Section F on l</mark>	Page 3)		
Pi	rint full name(s) of transferee(s)		Name		
Fa	amily relationship(s) to transferor(s)		Relationship		
	<ul> <li>If no, date the transferee intends to occupy the p</li> <li>a. Is this property a multi-unit property? ☐ Yes ☐</li> <li>b. Has the transferee applied for a Homeowners' or</li> <li>If yes, complete sections c, d, e, and f.</li> <li>If no, to be eligible for the exclusion, the transfer transfer date. If the exemption claim is filed after</li> <li>c. Name of transferee who filed or will be filing exert</li> </ul>	I No <b>If yes</b> , unit that is the tranger Disabled Veterans' Exemption ree must file and be eligible for the one-year period, prospect	nsferee's principal residence:  n? □ Yes □ No  one of the exemptions within one year of the		
	d. Type of Exemption: ☐ Homeowners' Exemption	n □ Disabled Veterans' Exer	mption		
	e. Date the transferee occupied this property as a p	rincipal residence:	(month/day/year)		
	f. Does the transferee own another proper <mark>ty</mark> that is or <mark>w</mark> as t <mark>hei</mark> r principal res <mark>id</mark> ence in Califo <mark>rni</mark> a? □ Yes □ No				
	If yes, please provide the address below and the				
ΑC	DDRESS	COUNTY	ASSESSOR'S PARCEL/ID NUMBER		
Cl	TY, STATE, ZIP		MOVE-OUT DATE (month/day/year)		
		CERTIFICATION			
aı	certify (or declare) under penalty of perjury under the la ny accompanying statements or documents, is true and ansferee's legal representative) of the transferors listed	correct to the best of my know			
SI	GNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE		
SI	GNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE		
	AILING ADDRESS		DAYTIME PHONE NUMBER		
	TV OTATE 7/D		THAIL ADDRESS		
Cl	ITY, STATE, ZIP		EMAIL ADDRESS		

Note: The Assessor may contact you for additional information.



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E. ADDITIONAL TRANSFEROR(S)/SELLER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEREE
F. ADDITIONAL TRANSFEREE(S)/BUYER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEROR
SAMPL	
	<b></b> :

(Please complete information on reverse side.)



BOE-19-G (P4) REV. 03 (05-23)

## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021

Revenue and Taxation Code Section 63.2 Property Tax Rule 462.520

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 grandparents and their grandchildren.

To qualify for this exclusion, all parents of the grandchild, who qualify as children of the grandparents, must be deceased as of the date of the grandparent-grandchild transfer. A stepparent does not need to be deceased.

For purposes of this exclusion, a grandchild is a child of the child of the grandparent. 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 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. 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. If the exemption claim is filed after the one-year period, prospective relief may be available.

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. Beginning February 16, 2023 and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at <a href="https://www.boe.ca.gov/prop19">www.boe.ca.gov/prop19</a>.

Exclusion filing requirements:

- For a family farm, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a **family home**, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within **one year** of the date of transfer or change in ownership.

This 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 either claim is not timely filed, prospective relief may be available.

This claim form is for transfers occurring on or after February 16, 2021. For transfers occurring on or before February 15, 2021, please file claim form BOE-58-G, Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild.

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