BOE-19-G (P1) REV. 04 (05-24)

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

NAME AND MAILING ADDRESS

Cynthia L. Froggatt **Plumas County Assessor**

1 Crescent Street Quincy, CA 95971 Phone: 530-283-6380 Fax: (530) 283-6195

CindieFroggatt@countyofplumas.com

(Make necessary corrections to the printed i	name and mailing address)	
A. PROPERTY		
ASSESSOR'S PARCEL/ID NUMBER		
PROPERTY ADDRESS		CITY
THOFERTINDBREES		
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	nsferors, please c <mark>omplete Section E on F</mark>	Page 3)
Print full name(s) of transferor(s)		Name
Family relationship(s) to transferee(s)	ionship	Relationship
1. Was this property the transferor's family farm	n? Yes No If yes, how is the pro	pperty used?
☐ Pasture/Grazing ☐ Agricultural Co	mmodity 🛘 Cultivation:	
2. Was this property the transferor's principal r	esidence? ☐ Yes ☐ No	
a. If yes , please check which of the follow	ving ex <mark>em</mark> ptions was granted or eligible to	be gran <mark>te</mark> d on this <mark>pr</mark> operty:
□ Homeowners <mark>' E</mark> xemption □ <mark>D</mark> isab		
 b. Is this property a multi-unit property? D 	I Yes ☐ No If yes, which unit was the tra	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 , percen	ntage transferred %.
4. Was this property owned in joint tenancy?] Yes □ No	_
5. Print name(s) of all child(ren) of grandparen	ts who is(are) the parent(s) of grandchild:	
IMPORTANT: If the transfer was through the medi	um of a will and/or trust, you must attac	h a full and complete copy of the will and/or
trust and all amendments.		
	CERTIFICATION	
I certify (or declare) under penalty of perjury under t		-
any accompanying statements or documents, is true transferor's legal representative) of the transferees li		
the base year value of my principal residence under	Revenue and Taxation Code section 69.6.	
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE •	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
•		
MAILING ADDRESS	<u> </u>	DAYTIME PHONE NUMBER
		()
CITY, STATE, ZIP		EMAIL ADDRESS

(Please complete information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



С	. GR	ANDPARENT/GRANDCHILD RELATIONSHIP	PINFORMATION				
1.	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: (Please provide copy of death certificate)					
	a. Was the deceased parent married or in a registered domestic partnership ("registered" means registered with the California Secretary of State) as of the date of death? □Yes □No						
	 b. Is the spouse or registered domestic partner of the deceased parent a: (check one) Parent of the grandchild (go to question c). Stepparent of the grandchild (a stepparent need not be deceased) (go to section D). 						
	C.	Had the surviving spouse/partner remarried	or entered into a registered d	lomestic partnership? □Yes □No			
				ave occurred prior to the date of purchase or transfer to(Please provide copy of license or registration			
		If no, surviving spouse/partner is still conside	ered a child of grandparents a	and must also be deceased prior to the purchase or transfer			
		to qualify for exclusion. Date of death:	(Please provide	le c <mark>op</mark> y of death certificate)			
D	. TR	ANSFEREE(S)/BUYE <mark>R</mark> (S) (add <mark>iti</mark> onal tran <mark>sfe</mark> re	ees please complete Section F	F on Page 3)			
P	rint fu	Ill name(s) of transferee(s)		Name			
F	amily	relationship(s) to transferor(s)	ship	Relationship			
If yes, complete section a, b, c, d, e, and f below: If no, date the transferee intends to occupy the property as the principal residence: a. Is this property a multi-unit property? Yes No If yes, unit that is the transferee's principal residence: b. Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? Yes No If yes, complete sections c, d, e, and f. If no, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfer date. If the exemption claim is filed after the one-year period, prospective relief may be available. c. Name of transferee who filed or will be filing exemption claim: d. Type of Exemption: Homeowners' Exemption Disabled Veterans' Exemption e. Date the transferee occupied this property as a principal residence:							
ΔΓ	DRES		COUNTY	ASSESSOR'S PARCEL/ID NUMBER			
		ATE, ZIP	000411	MOVE-OUT DATE (month/day/year)			
CERTIFICATION Locatify (or declars) under nanelty of nations under the lowe of the State of Colifornia that the foregoing and all information become including							
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the grandparent or grandchild (or transferee's legal representative) of the transferors listed in Section B.							
SI ▶	GNATU	IRE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE			
SI •	GNATU	IRE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE			
M	AILING	ADDRESS	·	DAYTIME PHONE NUMBER ()			
CI	TY, ST	ATE, ZIP		EMAIL ADDRESS			

Note: The Assessor may contact you for additional information.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



BOE-19-G (P3) REV. 04 (05-24)	
E. ADDITIONAL TRANSFEROR(S)/SELLER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEREE
F. ADDITIONAL TRANSFEREE(S)/BUYER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEROR
TIMO	
SAMPL	E!
DO MO	
USE!	

EF-19-G-R04-0524-32000104-4 BOE-19-G (P4) REV. 04 (05-24)

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 oneyear 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 www.boe.ca.gov/prop19.

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.

