EF-58-AH-R21-0522-34000172-1 BOE-58-AH (P1) REV. 21 (05-22)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



CHRISTINA WYNN SACRAMENTO COUNTY ASSESSOR

PROPERTY TRANSFER SECTION 3636 American River Drive, Suite 200 Sacramento, CA 95864-5952 Phone (916) 875-0750 FAX (916) 875-0755 https://assessor.saccounty.gov

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

L							
A. PROPERTY							
ASSESSOR'S PARCEL/ID NUMBER							
PROPERTY ADDRESS		CITY					
RECORDER'S DOCUMENT NUMBER		DATE OF PURCHASE OR TRANSFER					
PROBATE NUMBER (if applicable)	ATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)					
States Code, section 405(c)(2)(C)(i) which author	izes the use of social security numbers for ial security number may provide a tax ider	Faxation Code section 63.1. See Title 42 United identification purposes in the administration of any offication number issued by the Internal Revenue					
B. TRANSFEROR(S)/SELLER(S) (additional tra	nsferors please complete Section D on the i	reverse)					
Print full name(s) of transferor(s)							
Social security number(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 transfers that qualified for this exclusion? Yes No							
If yes , please attach a list of all previous tra	nsfers that qualified for this exclusion. (This	ist should include for each property: the County, ers, and family relationship. Transferor's principal					
i. Was only a partial interest in the property transferred? Yes No If yes , percentage transferred%							
7. Was this property owned in joint tenancy?	☐ Yes ☐ No						
IMPORTANT: If the transfer was through the nor trust and all amendments.	nedium of a will and/or trust, you must at	tach a full and complete copy of the will and/					
	CERTIFICATION						
accompanying statements or documents, is true a representative) of the transferees listed in Section	and correct to the best of my knowledge and C. I knowingly am granting this exclusion and	foregoing and all information hereon, including any If that I am the parent or child (or transferor's legal If will not file a claim to transfer the base year value					
of my principal residence under Revenue and Taxasignature of transferor or legal representative		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. TRA	NSFEREE(S)/BUYER(S) (ad	lditional transferees please comple	ete Section E below)					
1.	Print full name(s) of transferee	e(s)						
2.	Family relationship(s) to transferor(s)							
	If adopted, age at time of adoption							
		pchild relationship is involved, was parent still married to or in a registered domestic partnership (registered means the California Secretary of State) with stepparent on the date of purchase or transfer? \Box Yes \Box No						
	f 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 purchase or transfer?							
If no , was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership								
	If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purch or transfer?							
	3. 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.)							
		CERTIF	CATION					
represer the Reve	anying statements or docume ntative) of the transferors liste enue and Taxation Code.	perjury under the laws of the State Ints, is true and correct to the best Id in Section B; and that all of the t	of my knowledge and i ransferees are eligible	that I am the pare	ent or child <mark>(o</mark> r transferee's lega			
SIGNATUR	RE OF TRANSFEREE OR LEGAL REPR	RESENTATIVE PRINTED NAME		AIE				
MAILING A	ADDRESS		D	AYTIME PHONE NUMB	ER			
CITY, STAT	TE, ZIP)()		() MAIL ADDR <mark>ES</mark> S				
Note: Th	he Assessor may contact you	for additional information.						
D. ADD	ITIONAL TRANSFEROR(S)/	SELLER(S)						
	NAME	SOCIAL SECURITY NUMBER	SIGNATUI	RE	RELATIONSHIP			
E. ADD	ITIONAL TRANSFEREE(S)/I	UYER(S)						
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 and on or before February 15, 2021.
- 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. Revenue and Taxation Code section 63.1 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.

For transfers occurring on or after February 16, 2021, please file form BOE-19-P, Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021.



