EF-58-AH-R21-0522-43000185-1 BOE-58-AH (P1) REV. 21 (05-22)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

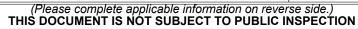


Lawrence E. Stone **Santa Clara County Assessor**

Property Transfer Unit 70 W. Hedding St, East Wing, 5th Floor San Jose, CA 95110 Ph: (408) 299-5540 FAX: (408) 299-9446 propertytransfer@asr.sccgov.org www.sccassessor.org

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)	DATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)	
States Code, section 405(c)(2)(C)(i) which author	rizes th <mark>e use</mark> of social security numbers for cial security number may provide a tax ide	Taxation Code section 63.1. See Title 42 United identification purposes in the administration of any entification number issued by the Internal Revenue	
B. TRANSFEROR(S)/SELLER(S) (additional tra	ansferors please complete Section D on the	reverse)	
Print full name(s) of transferor(s)			
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 r	esidence? Yes No		
If yes , please check which of the following e	exemptions was granted or was eligible to b	e granted on this property:	
☐ Homeowners' Exemption ☐ Disabled V			
5. Have there been other transfers that qualifie	ed for this exclusion? Yes No		
If yes , please attach a list of all previous tra	nsfers that qualified for this exclusion. (This	list should include for each property: the County, yers, and family relationship. Transferor's principal	
6. 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.		ttach a full and complete copy of the will and/	
	CERTIFICATION		
accompanying statements or documents, is true a	and correct to the best of my knowledge ar C. I knowingly am granting this exclusion ar	foregoing and all information hereon, including any and that I am the parent or child (or transferor's legal and will not file a claim to transfer the base year value	
SIGNATURE 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	
OITI, SIMIE, ZIF		EIVIAIL ADDRESS	





	(S) (additional transferees please con		
	nsferee(s)		
	transferor(s)		
•	of adoption		-titi
		still married to or in a registered dome rent on the date of purchase or transfer?	
If no , was the marriage	or registered domestic partnership te	rminated by: Death Divorce/	Termination of partnership
If terminated by death, hor transfer? \Box Yes	nad the surviving stepparent remarried \square No	or entered into a registered domestic pa	rtnership as of the date of purchase
If in-law relationship is i purchase or transfer?		rried to or in a registered domestic partn	nership with the child on the date of
If no , was the marriage	or registered domestic partnership te	rminated by: Death Divorce/T	ermination of partnership
If terminated by death, hor transfer?		d or entered into a <mark>re</mark> gist <mark>ere</mark> d domestic pa	artnership <mark>as of t</mark> he date of purchase
		real property transferred exceeds the or nount and allocation of the exclusion tha	
	CER	TIFICATION	
SIGNATURE OF TRANSFEREE OR LEGAL MAILING ADDRESS CITY, STATE, ZIP		DATE DAYTIME PHONE NI () EMAIL ADDRESS	UMBER
Note: The Assessor may contact			
D. ADDITIONAL TRANSFERO			
NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP
E. ADDITIONAL TRANSFERE	E(S)/BUYER(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.





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