



Website: [www.buttecounty.net/assessor](http://www.buttecounty.net/assessor)

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

FF-19-P-B01-0522-04000136

### C. PARENT-CHILD RELATIONSHIP INFORMATION

1. If child was adopted, age at time of adoption: \_\_\_\_\_
2. If stepparent/stepchild relationship is involved, was the parent still married to or in a registered domestic partnership ("*registered*" means *registered with the California Secretary of State*) with the stepparent on the date of purchase or transfer? ☐ Yes ☐ No
3. If **NO**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership
4. If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? ☐ Yes ☐ No
5. If in-law relationship is involved, was the child-in-law still married to or in a registered domestic partnership with the child on the date of purchase or transfer? ☐ Yes ☐ No
6. If **NO**, was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership
7. If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? ☐ Yes ☐ No

### D. TRANSFEREE(S)/BUYER(S) (additional transferees, please complete Section F on Page 3)

Print full name(s) of transferee(s)	Name	Name
Family relationship(s) to transferor(s)	Relationship	Relationship

1. Is this property the transferee's family farm? ☐ Yes ☐ No
2. Is this property currently the transferee's principal residence? ☐ Yes ☐ No  
**If yes**, complete sections 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**, which unit 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. Contact the Assessor's Office for information.
  - c. Name of transferee who filed exemption claim: \_\_\_\_\_
  - d. Type of Exemption: ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
  - e. Date the transferee occupied this property as a principal residence: \_\_\_\_\_ (month/day/year)
  - f. Does the transferee own another property that is or was their principal residence in California? ☐ Yes ☐ No  
**If yes**, please provide the address below and the move-out date.

ADDRESS	COUNTY	ASSESSOR'S PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT DATE (month/day/year)

### CERTIFICATION

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 parent or child (or transferee's legal representative) of the transferors listed in Section B.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
MAILING ADDRESS		DAYTIME PHONE NUMBER (     )
CITY, STATE, ZIP		EMAIL ADDRESS

**Note: The Assessor may contact you for additional information.**



E. ADDITIONAL TRANSFEROR(S)/SELLER(S)		
PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE

F. ADDITIONAL TRANSFEREE(S)/BUYER(S)	
PRINT NAME	RELATIONSHIP TO TRANSFEROR

THIS IS A  
SAMPLE!  
DO NOT  
USE!



**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD  
OCCURRING ON OR AFTER FEBRUARY 16, 2021  
Revenue and Taxation Code Section 63.2**

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 parents and their children.

For purposes of this exclusion, 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. **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.** 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.

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.

This claim form is for transfers occurring on or after February 16, 2021. This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A 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 a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.

**For transfers occurring on or before February 15, 2021, please file claim form BOE-58-AH, *Claim for Reassessment Exclusion for Transfer Between Parent and Child*.**

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

