EF-58-AH-R21-0522-20000071-1 BOE-58-AH (P1) REV. 21 (05-22)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD



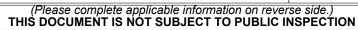
Brett Frazier Madera County Assessor

200 West 4th Street Madera, CA 93637-3548 Phone: (559) 675-7710 Fax: (559) 675-7654

www.maderacounty.com/government/assessor

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

L	ا					
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 secu <mark>rity numbe</mark> rs for ial security number may provide a tax ide	Taxation Code section 63.1. See Title 42 United identification purposes in the administration of any ntification number issued by the Internal Revenue				
B. TRANSFEROR(S)/SELLER(S) (additional tra	nsferors please complete Section D on the	reverse)				
1. Print full name(s) of transferor(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? \(\subseteq \text{Yes} \subseteq \text{No} \)						
If yes , please attach a list of all previous transfers that qualified for this exclusion. (This list should include for each property: the County, Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal residence must be identified.)						
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					
<u>IMPORTANT</u> : If the transfer was through the nor trust and all amendments.	nedium of a will and/or trust, you must a	ttach 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 an C. I knowingly am granting this exclusion an	foregoing and all information hereon, including any d that I am the parent or child (or transferor's legal ad will not file a claim to transfer the base year value				
of my principal residence under Revenue and Taxas SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE		DATE				
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE				
		S.W.E				
MAILING ADDRESS	DAYTIME PHONE NUMBER					
CITY, STATE, ZIP	EMAIL ADDRESS					





C. TR	ANSFEREE(S)/BUYER(S) (ad	dditional transferees please comple	ete Section E below)					
1.	Print full name(s) of transfere	e(s)						
2.	2. Family relationship(s) to transferor(s)							
	If adopted, age at time of adoption							
	If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered means registered with the California Secretary of State) with stepparent on the date of purchase or transfer? \Box Yes \Box No							
	If no , was the marriage or registered domestic partnership terminated by: \Box Death \Box Divorce/Termination of partnership							
	If terminated by death, had the or transfer?		entered into a registered domestic par	tnership as of the date of purchase				
	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? \Box Yes \Box No							
	If no , was the marriage or registered domestic partnership terminated by: \Box Death \Box 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 purchase or transfer? \square Yes \square No							
3.			al property tr <mark>ans</mark> ferr <mark>ed</mark> exceeds the one int and alloc <mark>ati</mark> on of the exclusion that					
		CERTIF	ICATION					
SIGNATU MAILING CITY, ST	JRE OF TRANSFEREE OR LEGAL REPI	RESENTATIVE PRINTED NAME	DATE DAYTIME PHONE NU () EMAIL ADDRESS					
D. AD	DITIONAL TRANSFEROR(S)	SELLER(S)						
NAME		SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP				
E. AD	DITIONAL TRANSFEREE(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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