EF-19-G-R02-0522-53000149-1

BOE-19-G (P1) REV. 02 (05-22)

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

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

A. PROPERTY

ASSESSOR'S PARCEL/ID NUMBER

PROPERTY ADDRESS	CITY
DATE OF PURCHASE OR TRANSFER	RECORDER'S DOCUMENT NUMBER

DATE OF DEATH *(if applicable)*	PROBATE NUMBER *(if applicable)*	DATE OF DECREE OF DISTRIBUTION *(if applicable)*

B. TRANSFEROR(S)/SELLER(S) *(additional transferors, please complete Section E on Page 3)*

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

1. Was this property the transferor's family farm? ☐ Yes ☐ No **If yes,** how is the property used?
   ☐ Pasture/Grazing ☐ Agricultural Commodity ☐ Cultivation
2. Was this property the transferor's principal residence? ☐ Yes ☐ No
   If yes, please check which one of the following exemptions was granted or was eligible to be granted on this property:
   ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
   Is this property a multi-unit property? ☐ Yes ☐ No **If yes**, which unit was the transferor's principal residence? _____
3. Was only a partial interest in the property transferred? ☐ Yes ☐ No **If yes**, percentage transferred _____%.
4. Was this property owned in joint tenancy? ☐ Yes ☐ No
5. Print name(s) of child(ren) of grandparents who is(are) the parent(s) of grandchild:

_____

IMPORTANT: If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.

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 grandparent or grandchild (or transferor's legal representative) of the transferees listed in Section D. I knowingly am granting this exclusion and will not file a claim to transfer 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		DAYTIME PHONE NUMBER ( )
CITY, STATE, ZIP		EMAIL ADDRESS

(Please complete information on reverse side)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

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C. GRANDPARENTS/GRANDCHILD RELATIONSHIP INFORMATION

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 ☐ Stepparent of the grandchild *(a stepparent need not be deceased)*

   c. Had the surviving spouse/partner remarried or entered into a registered domestic partnership? ☐ Yes ☐ No

   If yes, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/domestic partnership registration: _____ ***(Please provide copy of license and registration)***

   If no, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death: _____ ***(Please provide copy of death certificate)***

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/date/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 grandparent or grandchild (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.

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E. **ADDITIONAL TRANSFEROR(S)/SELLER(S)**

PRINT NAME	RELATIONSHIP TO TRANSFEREE

F. **ADDITIONAL TRANSFEREE(S)/BUYER(S)**

PRINT NAME	RELATIONSHIP TO TRANSFEROR

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CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD 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 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. **For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer.** 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-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.

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