EF-58-AH-R21-0522-01000105-1 BOE-58-AH (P1) REV. 21 (05-22)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

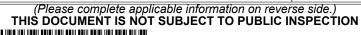


Phong La ALAMEDA COUNTY ASSESSOR

1221 Oak St., Rm 245 Oakland, Ca. 94612-4288 (510) 272-3800 / FAX (510) 208-4905 www.acgov.org/assessor

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)	OATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)			
States Code, section 405(c)(2)(C)(i) which author	rizes the use of social security numbers for ial security number may provide a tax ide n <mark>d</mark> the <mark>st</mark> ate to monitor the exclusion limit.	Taxation Code section 63.1. See Title 42 United identification purposes in the administration of any ntification number issued by the Internal Revenue			
	materors piedse complete dection B on the	1010130)			
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					
Was this property the transferor's principal r					
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	eterans' Exemption				
5. Have there been other transfers that qualifie	ed for this exclusion?				
		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.	nedium of a will and/or trust, you must a	ttach a full and complete copy of the will and/			
Loodifi (on de class) made a conclt. of marine, and	CERTIFICATION	face as in a good all information become including a second			
accompanying statements or documents, is true representative) of the transferees listed in Section	and correct to the best of my knowledge an 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 legand will not file a claim to transfer the base year value			
of my principal residence under Revenue and Taxasignature 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			





C. TR	ANSFEREE(S)/BUYER(S) (additional transferees please comp	lete Section E below)				
1.	Print full name(s) of transfer	ree(s)					
2.	Family relationship(s) to transferor(s)						
	If adopted, age at time of ac						
	If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (registered in registered with the California Secretary of State) with stepparent on the date of purchase or transfer? Yes No If no, was the marriage or registered domestic partnership terminated by: Death 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 purcor transfer? Yes No						
	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 depurchase or transfer?						
3.			eal property transferred exceeds the one unt and alloc <mark>ati</mark> on of the exclusion that				
		CERTII	FICATION				
signatu	evenue and Taxation Code. URE OF TRANSFEREE OR LEGAL RE GADDRESS		transferees are eligible transferees with DATE DAYTIME PHONE NUI				
CITY, ST	TATE, ZIP		() EMAIL ADDRESS				
Note:	The Assessor may contact yo	u for additional information.					
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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