EF-19-P-R03-0524-07000028-1 BOE-19-P (P1) REV. 03 (05-24)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021



Gus Kramer County Assessor

2530 Arnold Drive, Suite 100 Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/assessor

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name	and mailing address)	
A PROPERTY		
A. PROPERTY ASSESSOR'S PARCEL/ID NUMBER		
ASSESSOR'S PARCELID 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)
B. TRANSFEROR(S)/SELLER(S) (additional		
Print full name(s) of transferor(s)	ie .	Name
Family relationship(s) to transferee(s)	tionship	Relationship
Was this property the transferor's family	farm? T Vas. T No. If was how is	the property used?
□ Pasture/Grazing □ Agricultural Cor		the property used:
		
2. Was this property the transferor's princip		
	Illowing exemptions was granted or eligi	ble to be granted on this property.
	sabled Veterans' Exemption	
b. Is this property a multi-unit property	? □ Yes □ No If yes, whi <mark>ch</mark> unit was	the transferor's principal residence?
Was only a partial interest in the property	r transferred? □ Yes □ No If yes , ∣	percentage transferred %
 Was this property owned in joint tenancy 	? □ Yes □ No	
IMPORTANT: If the transfer was through the m	edium of a will and/or trust, you must	t attach a <mark>fu</mark> ll and complete copy of the will and/or
trust and all amendments.		
	CERTIFICATION	_
Loodify (or doctors) under nanethy of narium, une	CERTIFICATION	the foregoing and all information become including
		at the foregoing and all information hereon, including edge and that I am the parent or child (or transferor's
legal representative) of the transferees listed in S	Section D. I knowingly am granting this e	exclusion and will not file a claim to transfer the base
year value of my principal residence under Reve 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	<u> </u>	EMAIL ADDRESS

(Please complete applicable information on reverse side.)
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



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: \Box Death \Box 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 purchas or transfer? No				
D	o. TRANSFEREE(S)/BUYE <mark>R</mark> (S) (add <mark>itio</mark> nal trans <mark>fe</mark> rees <mark>, p</mark> lea	ase complete Section F on Page 3	3)		
Р	Print full name(s) of transferee(s)	Name			
	ramily relationship(s) to ransferor(s)	Relati	onshi <mark>p</mark>		
	Is this property the transferee's family farm?	ce? Yes No Perty as the principal residence: If yes, which unit is the transfere sabled Veterans' Exemption? Perty as the principal residence: Perty as the principal residence? Perty as the principal residence:	Yes □ No The exemption The exempt	ons within one year of the	
		CERTIFICATION			
a	certify (or declare) under penalty of perjury under the laws on ny accompanying statements or documents, is true and corre agal representative) of the transferors listed in Section B.				
	• , ,	PRINTED NAME		DATE	
SI	IGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME		DATE	
M	AILING ADDRESS			DAYTIME PHONE NUMBER	
CI	ITY, STATE, ZIP	1	EMAIL ADDRESS	() S	
01	, -,		, , , , , , , , , , , , , , , , ,		

Note: The Assessor may contact you for additional information.

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. ADDITIONAL TRANSFEROR(S)/SELL	ER(S)	
PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE
ADDITIONAL TRANSFEREE(S)/BUYE	R(S)	
	PRINT NAME	RELATIONSHIP TO TRANSFEROR
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EF-19-P-R03-0524-07000028-4 BOE-19-P (P4) REV. 03 (05-24)

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021 Revenue and Taxation Code Section 63.2 Property Tax Rule 462.520

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 transferor and must continue or become the principal residence of the transferor 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. 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. If the exemption claim is filed after the one-year period, prospective relief may be available.

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. Beginning February 16, 2023, and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at www.boe.ca.gov/prop19.

Exclusion filing requirements:

- For a family farm, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a family home, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership.

This 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 either claim is not timely filed, prospective relief may be available.

This claim form is for transfers occurring on or after February 16, 2021. 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.

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