

## **PLEASE READ. IMPORTANT TAX SAVINGS!!**

This application is being sent to you because of a change in ownership that may cause a reassessment of your property at current market value. You may qualify for reassessment exclusion if this transfer of property is between parents and children or from grandparents to grandchildren. This is not an automatic exclusion. Please complete and return enclosed claim form if you wish to qualify.

**IMPORTANT: If you are inheriting this property through a trust, please enclose a copy of the trust. If you are inheriting this property through a will, please enclose a copy of the will. Your claim will be denied if we are unable to verify the beneficiaries/heirs of the decedent. Below are some guidelines to help complete this form:**

1. SECTION A (PROPERTY INFORMATION). Please list the parcel number and property address. If the transfer was through inheritance, enter date of death. If transfer was through a recorded deed, enter recorder's document number and date of transfer.
2. SECTION B (TRANSFEROR/SELLER INFORMATION). The transferor is the previous owner (grantor, decedent or trustor). **The Social Security Number for all transferors must be provided. All transferors must sign the claim.** If the transferor is deceased, the successor trustee, executor, administrator or other legal representative must sign for the estate. Photocopied signatures are not acceptable.
3. SECTION C (TRANSFeree/BUYER INFORMATION). The transferee is the new owner (grantee, heir, beneficiary). **Only one transferee signature is required.** Photocopied signatures are not acceptable.

**In order to avoid reassessment please complete and return this application within 15 days. The information contained in this form and any supporting documents are strictly confidential and for Assessor use only. If you have any questions please contact the Assessor's Intergenerational Exclusion Unit at (619) 531-5848.**

**CLAIM FOR REASSESSMENT EXCLUSION FOR  
TRANSFER BETWEEN PARENT AND CHILD**

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

| FOR OFFICE USE ONLY |                  |
|---------------------|------------------|
| DATE RECORDED       |                  |
| PRINCIPAL RESIDENCE | _____            |
| APPROVED            | _____            |
| DENIED              | _____            |
| SV83                | _____ SV84 _____ |
| OTHER               | _____            |

**A. PROPERTY**

|                                       |                                      |   |
|---------------------------------------|--------------------------------------|---|
| ASSESSOR'S PARCEL/ID NUMBER           |                                      |   |
| PROPERTY ADDRESS                      | CITY                                 |   |
| RECORDER'S DOCUMENT NUMBER            | DATE OF PURCHASE OR TRANSFER         |   |
| PROBATE NUMBER <i>(if applicable)</i> | DATE OF DEATH <i>(if applicable)</i> | DATE OF DECREE OF DISTRIBUTION <i>(if applicable)</i> |

**The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1.** [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

**B. TRANSFEROR(S)/SELLER(S)** *(additional transfers please complete Section D on the reverse)*

- Print full name(s) of transferor(s) \_\_\_\_\_
- Social security number(s) \_\_\_\_\_
- Family relationship(s) to transferee(s) \_\_\_\_\_  
If adopted, age at time of adoption \_\_\_\_\_
- 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
- Have there been other transfers that qualified for this exclusion?  Yes  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.)
- Was only a partial interest in the property transferred?  Yes  No If **yes**, percentage transferred \_\_\_\_\_ %
- Was this property owned in joint tenancy?  Yes  No

**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 parent or child (or transferor's legal representative) of the transferees listed in Section C. 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 69.5.*

|   |                      |      |
|---|----------------------|------|
| 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 applicable information on reverse side.)*

**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

Parcel Number: \_\_\_\_\_

**C. TRANSFEREE(S)/BUYER(S)** (additional transferees please complete Section E below)

1. Print full name(s) of transferee(s) \_\_\_\_\_

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?  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 purchase or 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 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 child-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer?  Yes  No

3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)

**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; and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.*

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

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

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

| NAME | SOCIAL SECURITY NUMBER | SIGNATURE | RELATIONSHIP |
|------|------------------------|-----------|--------------|
|      |                        |           |              |
|      |                        |           |              |
|      |                        |           |              |
|      |                        |           |              |
|      |                        |           |              |

**E. ADDITIONAL 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.***