



COUNTY OF SANTA CRUZ

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CARLOS J. PALACIOS, COUNTY ADMINISTRATIVE OFFICER

PRESS RELEASE

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831-454-2002

POSSIBLE TAX RELIEF FOR DOMESTIC PARTNERS

With a recent change in California tax laws, qualifying locally registered domestic partners who transferred ownership of property between themselves may be eligible for property tax relief.

Under Assembly Bill 2663, transfers of real property between local registered domestic partners that occurred between January 1, 2000, and June 26, 2015 may be eligible for tax relief. The benefit is not automatic and a claim form must be filed with the Santa Cruz County Assessor's Office.

If domestic partners had a change in ownership reassessment during the eligible period, the reassessment may be eligible to be reversed on a prospective basis. When a claim is filed with the assessor before January 1, 2019, the benefit would apply for the following calendar year and thereafter. Persons who may qualify are encouraged to review the claim form and file before January 1.

In Santa Cruz, County Assessor Sean Saldavia has made a downloadable form available on his department's webpage under "All Assessor Forms," <http://www.santacruzcounty.us/Departments/AssessorsOffice.aspx>. The form is titled "Claim for Reassessment Reversal for Local Registered Domestic Partners" (form BOE-62-LRDP).

"Applications received prior to January 1, 2019, could receive a benefit for the 2019-20 tax bills," Saldavia said. "Applications received after January 1 won't be eligible for the benefit until the following year, so we encourage eligible residents to apply today."

The State Board of Equalization is expected to release more information on program specifics soon. At that time, the Assessor's webpage will be updated. In the meantime, parties may contact the Assessor's Office for additional information at 831-454-2002 or by e-mail at asrwebmail@co.santa-cruz.ca.us.