

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

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)

┌

┐

┌

┐

A. PROPERTY

ASSESSOR'S PARCEL/ID 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 transferors please complete Section D on the reverse)

Print full name(s) of transferor(s)

Name

Name

Family relationship(s) to transferee(s)

Relationship

Relationship

1. If child was adopted, age at time of adoption? _____
2. Was this property the transferor's family farm? Yes No
3. 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
4. Was only a partial interest in the property transferred? Yes No If **yes**, percentage transferred _____ %
5. 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.

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

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

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution provides that the terms “purchase” or “change in ownership” do not include the purchase or transfer of a family home between parents and their children, as long as the property was the family home of the transferor and continues as the family home of the transferee. A family home also includes a family farm.

For a family home, the transferee is required to file for the homeowners’ or disabled veterans’ exemption within one year of the date of transfer.

If the assessed value of the family home 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.

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.

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.