BOE-19-G (P1) REV. 03 (05-23)

## **CLAIM FOR REASSESSMENT EXCLUSION FOR** TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD **OCCURRING ON OR AFTER FEBRUARY 16, 2021**

1400 W. Lacey Blvd. Hanford, CA 93230 559-852-2486

**Kings County Assessor** 

Fax: 559-582-2794

**Kristine Lee** 

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)							
	,						
A. PROPERTY ASSESSOR'S PARCEL/ID NUMBER							
ASSESSOR'S PARCELIID NUMBER							
PROPERTY ADDRESS		CITY					
DATE OF PURCHASE OR TRANSFER	RECORDER'S DOCUMENT NUMBER						
5.112.51.1.51.61.81.62.51.1.1.1.1.61.2.1.							
DATE OF DEATH (if applicable) PROB.	ATE NUMBER (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)					
B. TRANSFEROR(S)/SELLER(S) (additional tra	nsferors nlease complete Section F on F	Page 3)					
Nam		Name					
Print full name(s) of transferor(s)							
Family relationship(s) to transferee(s)	tionship	Relationship					
Was this property the transferor's family far	m? □ Yes □ No <b>If yes</b> , how is the pro	perty used?					
☐ Pasture/Grazing ☐ Agricultural C	ommodity 🛘 Cultivation:						
Was this property the transferor's principal							
	wing exemptions was granted or eligible to l	pe granted on this property:					
☐ Homeowners' Exemption ☐ Disal							
b. Is this property a multi-unit property?	☐ Yes ☐ No <b>If yes,</b> which unit was the tra	nsferor's principal residence?					
3. Was only a partial interest in the property tr	ansferred? □ Yes □ No <b>If yes</b> , percer	ntage transferred %.					
4. Was this property owned in joint tenancy?							
5. Print name(s) of all child(ren) of grandparer	nts who is(are) the parent(s) of grandchild:						
MPORTANT: If the transfer was through the med	ium of a will and/or trust, you must attack	h a full and complete copy of the will and/or					
rust and all amendments.	idiii oi a wiii and/or trust, you must attaci	if a full and complete copy of the will and/or					
	CERTIFICATION						
I certify (or declare) under penalty of perjury under							
any accompanying statements or documents, is tru- transferor's legal representative) of the transferees I							
the base year value of my principal residence under							
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE					
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE  •	PRINTED NAME	DATE					
MAILING ADDRESS	1	DAYTIME PHONE NUMBER					
-	( )						
CITY, STATE, ZIP	EMAIL ADDRESS						

(Please complete information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



1. If grandchild was adopted, age at time of adoption?	C. (	GRANDPARENT/GRANDCHILD RELA	ATIONSHIP INFO	RMATION					
Date of death of direct descendant:	1.	If grandchild was adopted, age at time	of adoption?	Adopted by whom? _					
a. Was the deceased parent married or in a registered domestic partnership ("registered" means registered with the California Secretar of State) as of the date of death?									
b. Is the spouse or registered domestic partner of the deceased parent a: (check one)    Parent of the grandchild   Steparent of the grandchild   Steparent need not be deceased)		a. Was the deceased parent married or in a registered domestic partnership ("registered" means registered with the California Secretary							
c. Had the surviving spouse/partner remarried or entered into a registered domestic partnership?   Ves   No	ı	b. Is the spouse or registered domes	Is the spouse or registered domestic partner of the deceased parent a: (check one)						
If yes, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualif for exclusion. Date of marriage/domestic partnership registration:(Please provide copy of license or registration)  If no, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfe to qualify for exclusion. Date of death:(Please provide copy of death certificate)  D. TRANSFEREE(S)/BUYER(S) (additional transferees please complete Section F on Page 3)  Print full name(s) of transferee(s)		•	• •	, ,,		,			
D. TRANSFEREE(S)/BUYER(S) (additional transferees please complete Section F on Page 3)  Print full name(s) of transferee(s)  Relationship  Relationship  Relationship  Relationship  Relationship  I. Is this property the transferee's family farm?		If yes, date of marriage or registra for exclusion. Date of marriage/do	tion of the domest mestic partnership	ic partnership must have occorregistration:(P	curred prior to t lease provide	he date of purchase or transfer to qualify copy of license or registration)			
Print full name(s) of transferee(s)  Relationship  Relatio		_ · · · · · · · · · · · · · · · · · · ·							
Family relationship(s) to transferee(s)   Relationship   Relationship   Relationship	D. 1	TRANSFEREE(S)/BUYER(S) (addition	al transferees plea	ase complete Section F on F	Page 3)				
1. Is this property the transferee's family farm?	Prir	nt full name(s) of transferee(s)	Name		Name				
2. Is this property currently the transferee's principal residence?	Fan	Family relationship(s) to transferor(s)		Relationship		Relationship			
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 grandparent or grandchild (or transferee's legal representative) of the transferors listed in Section B.  SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME  MAILING ADDRESS  DAYTIME PHONE NUMBER  ( )	1	If yes, complete section a, b, c, d, If no, date the transferee intends to a. Is this property a multi-unit propert b. Has the transferee applied for a H If yes, complete sections c, d, e, a If no, to be eligible for the exclusion transfer date. If the exemption claim. Name of transferee who filed or with the distribution. ☐ Homeown the distribution is not transferee occupied this form the transferee own another property in the provide the address the transferee own another property is not the transferee own another property in the transferee own another property is the transferee own another property is the transferee own another property in the transferee own another property is the transferee own another property in the transferee own another property a multi-unit property and the transferee own another property a multi-unit property and the transferee applied for a H in the transferee who filed or with the transferee own another property and the t	e, and f below: to occupy the prop y?	perty as the principal resident or If yes, unit that is the transisabled Veterans' Exemption must file and be eligible for e one-year period, prospectition claim:  Disabled Veterans' Exemption cipal residence:  was their principal residence ove-out date.	sferee's principn?	oal residence: I No emptions within one year of the pe available(month/day/year)  □ Yes □ No			
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 grandparent or grandchild (or transferee's legal representative) of the transferors listed in Section B.  SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME  DATE  MAILING ADDRESS  DAYTIME PHONE NUMBER  ( )	ADD	RESS		COUNTY		ASSESSOR'S PARCEL/ID NUMBER			
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 grandparent or grandchild (or transferee's legal representative) of the transferors listed in Section B.  SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE  PRINTED NAME  DATE  MAILING ADDRESS  DAYTIME PHONE NUMBER  ( )	CITY	, STATE, ZIP				MOVE-OUT DATE (month/day/year)			
any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the grandparent or grandchild (or transferee's legal representative) of the transferors listed in Section B.  SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME  SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME  MAILING ADDRESS  DAYTIME PHONE NUMBER  ( )				CERTIFICATION		<u> </u>			
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME  SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME  DATE  MAILING ADDRESS  DAYTIME PHONE NUMBER  ( )	any	accompanying statements or docume	nts, is true and co	rrect to the best of my know					
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME  DATE  MAILING ADDRESS  DAYTIME PHONE NUMBER  ( )	SIGN	ISTERE'S REGALTEPRESENTATIVE) OF THE TRAILING OF TRANSFEREE OR LEGAL REPRESENTA	ATIVE		[	DATE			
MAILING ADDRESS  DAYTIME PHONE NUMBER  ( )		IATURE OF TRANSFEREE OR LEGAL REPRESENTA	ATIVE	PRINTED NAME		DATE			
( )	<b>•</b>								
CITY, STATE, ZIP EMAIL ADDRESS	MAIL	ING ADDRESS			(	DAYTIME PHONE NUMBER			
	CITY	, STATE, ZIP			E	EMAIL ADDRESS			

Note: The Assessor may contact you for additional information.



BOE-19-G (P3) REV. 03 (05-23)

E. ADDITIONAL TRANSFEROR(S)/SELLER(S)				
PRINT NAME	RELATIONSHIP TO TRANSFEREE			
F. ADDITIONAL TRANSFEREE(S)/BUYER(S)				
PRINT NAME	RELATIONSHIP TO TRANSFEROR			

(Please complete information on reverse side.)



BOE-19-G (P4) REV. 03 (05-23)

## CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD 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 grandparents and their grandchildren.

To qualify for this exclusion, all parents of the grandchild, who qualify as children of the grandparents, must be deceased as of the date of the grandparent-grandchild transfer. A stepparent does not need to be deceased.

For purposes of this exclusion, a grandchild is a child of the child of the grandparent. 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 transferee 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 <a href="https://www.boe.ca.gov/prop19">www.boe.ca.gov/prop19</a>.

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-G, Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild.

**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 grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.