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

Richard Ford County Assessor-Recorder

Lake County Courthouse 255 North Forbes Street Lakeport, CA 95453

Assessor's Office Phone: 707-263-2302 Recorder's Office Phone: 707-263-2293

Fax: 707-263-3703

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)							
	,						
A DDODEDTY							
A. PROPERTY ASSESSOR'S PARCEL/ID NUMBER							
PROPERTY ADDRESS		CITY					
FROFERIT ADDRESS		CITT					
DATE OF PURCHASE OR TRANSFER		RECORDER'S DOCUMENT NUMBER					
DATE OF DEATH (if applicable)	BATE NUMBER (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)					
B. TRANSFEROR(S)/SELLER(S) (additional to	ransferors, please complete Section E on F	Page 3)					
Print full name(s) of transferor(s)	me	Name					
Family relationship(s) to transferee(s)	ationship	Relationship					
Was this property the transferor's family facilities.	arm? ☐ Yes ☐ No If yes , how is the pro	perty used?					
☐ Pasture/Grazing ☐ Agricultural	Commodity Cultivation:						
2. Was this property the transferor's principal	I residence? ☐ Yes ☐ No						
	owing exemptions was granted or eligible to l	pe granted on this property:					
•	☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption b. Is this property a multi-unit property? ☐ Yes ☐ No If yes , which unit was the transferor's principal residence?						
	-						
	transferred?	ntage transferred %.					
4. Was this property owned in joint tenancy?							
5. Print name(s) of all child(ren) of grandpar	ents who is(are) the parent(s) of grandchild:						
MPORTANT: If the transfer was through the metrust and all amendments.	dium of a will and/or trust, you must attac	h 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 to transferor's legal representative) of the transferees the base year value of my principal residence und	ue and correct to the best of my knowledge a s listed in Section D. I knowingly am granting tl	nd that I am the grandparent or grandchild (or his exclusion and will not file a claim to transfer					
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



С	. GR	ANDPARENT/GRANDCHILD RELA	TIONSHIP INFO	PRMATION				
1.	lf g	randchild was adopted, age at time	of adoption?	Adopted by whom?				
2.		nt: Name of direct descendant of grandparent who is the parent of the grandchild:						
	Da					(Please provide copy of death certificate)		
	a.	Was the deceased parent married of State) as of the date of death?	_	d domestic partnership <i>("regi</i> s	stered" means	s registered with the California Secretary		
	 b. Is the spouse or registered domestic partner of the deceased parent a: (check one) □ Parent of the grandchild □ Stepparent of the grandchild (a stepparent need not be deceased) 							
	C.	Had the surviving spouse/partner r	emarried or ente	red into a registered domesti	c partnership?	? □ Yes □ No		
		If yes, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/domestic partnership registration: (Please provide copy of license or registration)						
		If no , surviving spouse/partner is s to qualify for exclusion. Date of dea				eceased prior to the purchase or transfer rtificate)		
D	. TR	ANSFEREE(S)/BUYER(S) (additional	al transferees ple	ase complete Section F on P	Page 3)			
Р	rint fu	ull name(s) of transferee(s)	Name		Name			
Family relationship(s) to transferor(s)		Relationship	Relationship		Relationship			
1.	ls t	his property the transferee's family fa	ı arm? □ Yes	 ∃ No				
2.		his property currently the transferee'						
		If yes , complete section a, b, c, d,						
		If no, date the transferee intends to		nerty as the principal residence	ce.			
	a.	Is this property a multi-unit property						
				-		·		
	b.	Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? ☐ Yes ☐ No						
If yes, complete sections c, d, e, and f. If no, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfer date. If the exemption claim is filed after the one-year period, prospective relief may be available.								
		·		• • • • • • • • • • • • • • • • • • • •	•			
	C.	Name of transferee who filed or wi						
	d.	Type of Exemption: ☐ Homeowne	•		•			
	e.	Date the transferee occupied this p		•				
	f.	Does the transferee own another p			in California?	? □ Yes □ No		
		If yes, please provide the address	below and the m	ove-out date.				
ΑI	DDRES	S		COUNTY		ASSESSOR'S PARCEL/ID NUMBER		
CITY, STATE, ZIP					MOVE-OUT DATE (month/day/year)			
				CERTIFICATION				
a	ny ac	companying statements or documer	nts, is true and co	s of the State of California the prrect to the best of my knowle		ng and all information hereon, including t I am the grandparent or grandchild (or		
		eree's legal representative) of the tra JRE OF TRANSFEREE OR LEGAL REPRESENTA		Section B. PRINTED NAME		DATE		
•								
SI ▶	GNAT	JRE OF TRANSFEREE OR LEGAL REPRESENTA	TIVE	PRINTED NAME		DATE		
M	AILING	ADDRESS		ı		DAYTIME PHONE NUMBER ()		
CI	TY, ST	ATE, ZIP				EMAIL ADDRESS		

Note: The Assessor may contact you for additional information.



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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 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-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.