EF-19-P-R02-0523-29000048-1

BOE-19-P (P1) REV. 02 (05-23)

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

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

NAME AND MAILING ADDRESS



Rolf D. Kleinhans Nevada County Assessor

950 Maidu Avenue P.O. Box 599002 Nevada City, CA 95959-7902 Telephone (530) 265-1232 Fax (530) 265-9858 assessor@nevadacountyca.gov

	OPERTY						
ASSESS(DR'S PARCEL/ID NUMBER						
PROPER	TY ADDRESS		CITY				
RECORD	ER'S DOCUMENT NUMBER		DATE OF PURCHASE OR TRANSFER				
PROBATI	E NUMBER (if applicable)	DATE OF DEATH (if applicable)		DATE OF DECREE OF DISTRIBUTION (if applicable)			
B. TR	ANSFEROR(S)/SELLER(S) (additi	ional transferors, please c	omplete Section E on	Page 3)			
Print fu	Ill name(s) of transferor(s)	Name		Name			
Family	relationship(s) to transferee(s)	Relationship		Relationship			
1. Was this property the transferor's family farm? ☐ Yes ☐ No ☐ If yes, how is the property used? ☐ Pasture/Grazing ☐ Agricultural Commodity ☐ Cultivation: ☐ 2. Was this property the transferor's principal residence? ☐ Yes ☐ No ☐ a. ☐ If yes, please check which of the following exemptions was granted or eligible to be granted on this property. ☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption ☐ b. ☐ Is this property a multi-unit property? ☐ Yes ☐ No ☐ Yes, which unit was the transferor's principal residence? ☐ Yes ☐ No ☐ Yes, percentage transferred ☐ Was only a partial interest in the property transferred? ☐ Yes ☐ No ☐ Yes, percentage transferred ☐ Was this property owned in joint tenancy? ☐ Yes ☐ No ☐ No ☐ Yes ☐ Yes ☐ No ☐ Yes ☐ No ☐ Yes							
		CERTIF					
any ac legal re	companying statements or document	ts, is true and correct to the ed in Section D. I knowingly	best of my knowledge am granting this exclus	foregoing and all information hereon, including and that I am the parent or child (or transferor's sion and will not file a claim to transfer the base			
	RE OF TRANSFEROR OR LEGAL REPRESENTA			DATE			
SIGNATU	RE OF TRANSFEROR OR LEGAL REPRESENTAT	TIVE PRINTED NAME		DATE			
MAILING	ADDRESS	1		DAYTIME PHONE NUMBER ()			
CITY, STATE, ZIP				EMAIL ADDRESS			

(Please complete applicable information on reverse side.)
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



C. PARENT-CHILD RELATIONSHIP INFORMATION							
1.	If child was adopted, age at time of adoption:						
2.	If stepparent/stepchild relationship is involved, was the parent still married to or in a registered domestic partnership ("registered" means registered with the California Secretary of State) with the stepparent on the date of purchase or transfer? Yes No						
3.	If NO , was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership						
4.	If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? No						
5.	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						
6.	If NO , was the marriage or registered domestic partnership terminated by: ☐ Death ☐ Divorce/Termination of partnership						
7.	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						
D	. TRANSFEREE(S)/BUYER(S) (&	additional transferees, ple	ease complete Section F on	Page 3)			
P	rint full name(s) of transferee(s)	Name	Name				
Family relationship(s) to transferor(s) Relationship		Relationship		Relationship	Relationship		
1.	Is this property the transferee's	family farm? \square Ves \square	1 No.				
2.		•					
۷.	Is this property currently the transferee's principal residence? ☐ Yes ☐ No If yes, complete sections a, b, c, d, e, and f below:						
	If no, date the transferee in		nerty as the principal reside	nce.			
	a. Is this property a multi-unit				residence:		
	b. Has the transferee applied		-		residence.		
	If yes, complete sections of		isabled veteraris Exemplic	JII: L. 103 L. 140			
	If no, to be eligible for the		must file and he eligible fo	r one of the exempti	ons within one year of the		
	transfer date. If the exempt		•	·	•		
	c. Name of transferee who file			ave rener may be av	anabio.		
			☐ Disabled Veterans' Exe	mption			
		·		•	(month/day/year)		
 f. Does the transferee own another property that is or was their principal residence? ☐ Yes ☐ No If yes, please provide the address below and the move-out date. 							
A	DDRESS	COUNTY	ove-out date.	ASSESSOR'S F	PARCEL/ID NUMBER		
CITY, STATE, ZIP			MOVE-OUT DA		TE (month/day/year)		
_			CERTIFICATION				
7	certify (or declare) under penalty	of periury under the laws		hat the foregoing and	d all information hereon, including		
a		ocuments, is true and co			the parent or child (or transferee's		
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE			PRINTED NAME		DATE		
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE			PRINTED NAME		DATE		
DIGINATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE			FRINTED NAME		5.112		
MAILING ADDRESS			•		DAYTIME PHONE NUMBER ()		
CITY, STATE, ZIP				EMAIL ADDRES	<u> </u> SS		

Note: The Assessor may contact you for additional information.



E. ADDITIONAL TRANSFEROR(S)/SELLER	(S)	
PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE
F. ADDITIONAL TRANSFEREE(S)/BUYER(S	5)	
PF	RELATIONSHIP TO TRANSFEROR	

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD 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 parents and their children.

For purposes of this exclusion, 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-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.

EF-19-P-R02-0523-29000048