

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

County of Sierra  
Laura A. Marshall, Assessor  
P.O. Box 8  
Downieville, CA 95936  
530 289 3283

NAME AND MAILING ADDRESS  
(Make necessary corrections to the printed name and mailing address)

**A. PROPERTY**

ASSESSOR'S PARCEL/ID NUMBER

PROPERTY ADDRESS		CITY
DATE OF PURCHASE OR TRANSFER		RECORDER'S DOCUMENT NUMBER
DATE OF DEATH (if applicable)	PROBATE NUMBER (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)

**B. TRANSFEROR(S)/SELLER(S)** (additional transferors, please complete Section E on Page 3)

Print full 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 **If yes**, which unit was the transferor's principal residence? \_\_\_\_\_
3. Was only a partial interest in the property transferred?  Yes  No **If yes**, percentage transferred \_\_\_\_\_ %.
4. Was this property owned in joint tenancy?  Yes  No
5. Print name(s) of all child(ren) of grandparents who is(are) the parent(s) of grandchild:

**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 grandparent or grandchild (or transferor's legal representative) of the transferees listed in Section D. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.6.*

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 information on reverse side.)  
**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

**C. GRANDPARENT/GRANDCHILD RELATIONSHIP INFORMATION**

1. If grandchild was adopted, age at time of adoption? \_\_\_\_\_ Adopted by whom? \_\_\_\_\_
2. Parent: Name of direct descendant of grandparent who is the parent of the grandchild: \_\_\_\_\_  
 Date of death of direct descendant: \_\_\_\_\_ **(Please provide copy of death certificate)**
  - a. Was the deceased parent married or in a registered domestic partnership ("*registered*" means registered with the California Secretary of State) as of the date of death?  Yes  No
  - 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 remarried or entered into a registered domestic 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 still considered a child of grandparents and must also be deceased prior to the purchase or transfer 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)	Name	Name
Family relationship(s) to transferor(s)	Relationship	Relationship

1. Is this property the transferee's family farm?  Yes  No
2. Is this property currently the transferee's principal residence?  Yes  No  
**If yes**, complete section a, b, c, d, e, and f below:  
**If no**, date the transferee intends to occupy the property as the principal residence: \_\_\_\_\_
  - a. Is this property a multi-unit property?  Yes  No **If yes**, unit that is the transferee's principal residence: \_\_\_\_\_
  - 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 will be filing exemption claim: \_\_\_\_\_
  - d. Type of Exemption:  Homeowners' Exemption  Disabled Veterans' Exemption
  - e. Date the transferee occupied this property as a principal residence: \_\_\_\_\_ **(month/day/year)**
  - f. Does the transferee own another property that is or was their principal residence in California?  Yes  No**If yes**, please provide the address below and the move-out date.

ADDRESS	COUNTY	ASSESSOR'S PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT DATE ( <i>month/day/year</i> )

**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
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
MAILING ADDRESS		DAYTIME PHONE NUMBER (     )
CITY, STATE, ZIP		EMAIL ADDRESS

**Note: The Assessor may contact you for additional information.**



