

# Memorandum

To: Honorable Antonio Vazquez, Chair  
Honorable Mike Schaefer, Vice Chair  
Honorable Ted Gaines, First District  
Honorable Sally J. Lieber, Second District  
Honorable Malia M. Cohen, State Controller

Date: May 10, 2023

From: David Yeung, Deputy Director  
Property Tax Department

Subject: **Board Meeting, May 2023**  
**Administrative Consent Agenda, Property Tax Forms**

I am submitting the attached property tax forms to the Board for adoption. Government Code section 15606 requires that the Board prescribe and enforce the use of all forms for the assessment of property for taxation, including forms to be used for the application for reduction in assessment. Pursuant to that mandate, staff worked with the California Assessors' Association's Forms Subcommittee on the revision of property tax forms.

The first set of forms revisions for approval and adoption contain certain forms that were originally created due to the passing of Proposition 19, which forms are now being further revised to be consistent with the changes to Property Tax Rule 462.520, regarding prospective relief for late-filed exemption claims. The changes to these Proposition 19 forms will go into effect immediately. The second set of revisions for consideration and adoption are updates to be incorporated into the forms for the coming January 1, 2024 lien date.

Revisions specific to a particular form are shown in brackets following the title of the form.

## Revisions to Proposition 19 Forms:

BOE-19-G *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021*

[Revised (P1), section B, Question 1, to add colon and explanation box to "Cultivation"; revised section B, Question 2, to add lettering to subsequent questions about exemptions and multiunit properties; revised (P2), section C, question 2.c., to replace "and" with "or" in the request "**(Please provide copy of license and registration)**"; revised section D, question 2, to make the "If no" in bold print; revised section D, question 2.b. to add a statement about prospective relief instead of directing the applicant to the Assessor's office; revised section D, question 2.c. to add "or will be filing" to the phrase "Name of transferee

who filed exemption claim"; revised (P4) to add reference to Property Tax Rule 462.520 under the title and to add further clarifying language throughout regarding filing the exemption claim within one year and the availability of prospective relief and information about adjusting the \$1 million amount.]

**BOE-19-P**      *Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021*

[Revised (P1), section B, Question 1, to add colon and explanation box to "Cultivation"; revised section B, Question 2, to add lettering to subsequent questions about exemptions and multiunit properties; revised (P2), section D, question 2.b. to add a statement about prospective relief instead of directing the applicant to the Assessor's office; revised section D, question 2.c. to add "or will be filing" to the phrase "Name of transferee who filed exemption claim"; revised (P4) to add reference to Property Tax Rule 462.520 under the title and to add further clarifying language throughout regarding filing the exemption claim within one year and the availability of prospective relief and information about adjusting the \$1 million amount.]

**Revisions to Forms for 2024 Lien Date:**

**BOE-19-B**      *Claim for Transfer of Base Year Value to Replacement Primary Residence for Persons at Least Age 55 Years*

[Revised (P1), section C, to add "Please provide valid identification with date of birth" next to CLAMANT INFORMATION (please print).

**BOE-19-C**      *Certification of Value by Assessor for Base Year Value Transfer*

[Revised (P1), section B, to add "Unknown" checkbox to question "Was entire property used as a primary residence?"; revised section B, add checkboxes for homeowners' and disabled veterans' exemption and to revise question to read "Was the property receiving an exemption?"; revised section B, to remove question regarding whether a prior base year value transfer has been previously granted; revised section B to add Comment box above Certification of Value.

**BOE-67-A**      *Notice of Supplemental Assessment*

[Revised (P1) to add "or, if you have questions, please call \_\_\_\_\_" to last sentence under "YOUR RIGHT TO AN INFORMAL REVIEW.

BOE-267-SNT *Religious Exemption Change in Eligibility or Termination Notice*

[Revised (P2), to add a box "Assessor's Use Only" following the BOE-267-SNT (CARD).]

BOE-441d *Request for Information*

[Revised (P1), to add an Assessor's Use Only box next to NAME AND MAILING ADDRESS.]

BOE-502-A *Preliminary Change of Ownership Report*

[Revised (P1), Part 1, Statement C, to add a question and yes/no checkboxes whether the property is a family farm.]

BOE-502-AH *Change of Ownership Statement*

[Revised (P1) Part 1, Statement C, to add a question and yes/no checkboxes whether the property is a family farm.]

BOE-502-D *Change of Ownership Statement Death of Property Owner*

[Revised (P1) added "/PROPERTY" to the section title "TRANSFER INFORMATION"; under TRANSFER INFORMATION, Decedent's child(ren) or parents(s), added a question and yes/no checkboxes whether the property is a family farm; under TRANSFER INFORMATION, Decedent's grandchild(ren), added questions and yes/no checkboxes whether the property is the decedent's principal residence or whether the property is a family farm.]

BOE-571-STR *Short Term Rental Property Statement*

[New form.]

Please place these forms on the Board's May 2023 Administrative Consent Agenda for approval.

DY:gs  
Attachments

Approved:

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Yvette M. Stowers  
Executive Director

Board Approved:

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Catherine Taylor, Chief  
Board Proceedings Division

**CLAIM FOR REASSESSMENT EXCLUSION FOR  
TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD  
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
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.**

**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.)*

**THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

**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](http://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.



**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 <i>(if applicable)</i>	DATE OF DEATH <i>(if applicable)</i>	DATE OF DECREE OF DISTRIBUTION <i>(if applicable)</i>

**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

**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 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 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?  Yes  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, 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 sections 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, which unit 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 the 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?  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 (month/day/year)

**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 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.**

**E. ADDITIONAL TRANSFEROR(S)/SELLER(S)**

PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE

**F. ADDITIONAL TRANSFEREE(S)/BUYER(S)**

PRINT NAME	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](http://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.

**CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT  
PRIMARY RESIDENCE FOR PERSONS AT LEAST AGE 55 YEARS**

Applies to base year value transfers occurring on or after April 1, 2021.

**A. REPLACEMENT PRIMARY RESIDENCE**

ASSESSOR'S PARCEL/ID NUMBER	RECORDER'S DOCUMENT NUMBER (if known)	
DATE OF PURCHASE	DATE OF COMPLETION OF NEW CONSTRUCTION (if applicable)	
PURCHASE PRICE \$	COST OF NEW CONSTRUCTION (if applicable) \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Do you occupy the replacement primary residence as your principal residence?  Yes  No
2. Is this property a multi-unit property?  Yes  No **If yes**, which unit is your principal residence? \_\_\_\_\_
3. Is the new construction described performed on a replacement primary residence which has already been granted the base year value transfer within the past two years?  Yes  No **If yes**, what was the date of your original claim? \_\_\_\_\_

**B. ORIGINAL PRIMARY RESIDENCE (FORMER PROPERTY)**

ASSESSOR'S PARCEL/ID NUMBER		
DATE OF SALE	SALE PRICE \$	
PROPERTY ADDRESS (property must be in California)	CITY	COUNTY

1. Was this property your principal residence?  Yes  No Date property was no longer your principal residence: \_\_\_\_\_
2. Was this property a multi-unit property?  Yes  No **If yes**, which unit was your principal residence? \_\_\_\_\_
3. Did this property transfer to your grandparent(s), parent(s), child(ren) or grandchild(ren)?  Yes  No
4. Was there any new construction to this property since the last tax bill(s) and before the date of the sale?  Yes  No
- If yes, please explain: \_\_\_\_\_

**NOTE: If the property is located in a different county than that of the replacement primary residence, you must attach a copy of the original residence's latest property tax bill and any supplemental tax bill(s) issued before the date of sale.**

**C. CLAIMANT INFORMATION (please print) Please provide valid identification with date of birth.**

NAME OF CLAIMANT	DATE OF BIRTH	SOCIAL SECURITY NUMBER	AT LEAST AGE 55 AT TIME OF SALE? <input type="checkbox"/> Yes <input type="checkbox"/> No
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Have you previously been granted a base year value transfer for age or disability under section 2.1 of article XIII A (Proposition 19)?  Yes  No

**If yes**, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted. \_\_\_\_\_

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that: (1) as a claimant/occupant I occupy the replacement primary residence described above as my principal place of residence; (2) as a claimant I was at least 55 years of age at the time of the sale of my original residence; and (3) the foregoing, and all information hereon, is true, correct, and complete to the best of my knowledge and belief.*

SIGNATURE OF CLAIMANT ▶	PRINTED NAME	DATE
MAILING ADDRESS		DAYTIME PHONE NUMBER ( )
CITY, STATE, ZIP		EMAIL ADDRESS

**All information provided on this form is subject to verification.  
IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.  
THIS CLAIM IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION**

## GENERAL INFORMATION

Beginning April 1, 2021, section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6, allows an owner of a primary residence who is at least age 55 at time of sale of the original primary residence to transfer the factored base year value of their primary residence in California to a replacement primary residence that is located anywhere in California. To qualify for the base year value transfer, the following requirements must be met:

- The original primary residence must be sold.
- The original primary residence must have been your principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) either (1) at the time of sale, or (2) within two years of the purchase of your replacement primary residence.
- The replacement primary residence must be purchased or newly constructed within two years of the sale of the original primary residence.
- Claimant must own and occupy the replacement primary residence as a principal place of residence (thus, eligible for the homeowners' or disabled veterans' exemption) at the time this claim is filed.
- Either (1) the sale of the original primary residence or (2) the purchase or completion of new construction of the replacement primary residence must occur on or after April 1, 2021.

If the replacement primary residence is of *equal or lesser value* than the original primary residence, the factored base year value of the original primary residence becomes the base year value of the replacement primary residence. "Equal or lesser value" means the full cash value of the replacement primary residence does not exceed one of the following, which is based on the date of sale of the original primary residence and the date of purchase or completion of new construction of the replacement primary residence:

- 100 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed **before** the sale of the original primary residence.
- 105 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the **first** year after the sale of the original primary residence.
- 110 percent of the full cash value of the original primary residence if a replacement primary residence is purchased or newly constructed within the **second** year after the sale of the original primary residence.

If the full cash value of the replacement primary residence is of greater value than the adjusted full cash value of the original primary residence, partial relief is available. The difference between the adjusted full cash value of the original primary residence and the full cash value of the replacement primary residence will be added to the factored base year value that is transferred to the replacement primary residence.

Under Revenue and Taxation Code section 110(b), "full cash value" is presumed to be the purchase price, unless it is established by evidence that the real property would not have transferred for that purchase price in an open market transaction.

If the replacement primary residence is partly purchased and partly constructed, then the full cash value for both land and improvements is determined as either the date of purchase or the date of completion of new construction, whichever occurs last.

A homeowner who is at least age 55 at time of sale of the original primary residence or severely disabled may transfer their base year value up to three times.

*The disclosure of the social security number by the claimant of a replacement primary residence is mandatory. The number is used by the Assessor to verify the eligibility of a person claiming this exclusion and by the State of California to prevent more than three base year value transfers. This claim is confidential and not subject to public inspection.*

If you believe you qualify for this exclusion, you must provide evidence that you were at least 55 years old when the original primary residence sold and declare under penalty of perjury (see reverse) that you were at least 55, and complete the reverse side of this form.

A claim must be filed with the Assessor of the county in which the replacement property is located. A claim for relief must be filed within 3 years of the date a replacement primary residence is purchased or new construction of that replacement primary residence is completed. If you file your claim after the 3-year period, relief will be granted beginning with the calendar year in which you file your claim.

If your claim is approved, the base year value will be transferred to the replacement primary residence as of the latest qualifying event — the sale of the original primary residence, the purchase of the replacement primary residence, or the completion of construction of the replacement primary residence. This means that if you purchase or construct your replacement primary residence first and sell your original primary residence second, you will be responsible for the increased taxes on your replacement primary residence through the date your original primary residence is sold.

If you are filing a claim for additional treatment as the result of new construction performed on a replacement primary residence that has already been granted the benefit, you must complete the reverse side of this form. You may be eligible if the new construction is completed within two years of the date of sale of the original primary residence; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement primary residence at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original primary residence as of its date of sale.

**CERTIFICATION OF VALUE BY ASSESSOR  
FOR BASE YEAR VALUE TRANSFER**

**PROPOSED**

County Assessor

Address

City, State, Zip

Replacement Residence APN \_\_\_\_\_

Section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6, allows a homeowner who is at least age 55 or severely and permanently disabled or a victim of a wildfire or natural disaster to transfer their base year value from an original primary residence to a replacement primary residence located anywhere in California.

Please complete Section B of this form and return it to our office at the address above.

**A. ORIGINAL PRIMARY RESIDENCE (INFORMATION THAT WAS PROVIDED TO THE ASSESSOR BY THE CLAIMANT)**

Applicant Name:	Application Date:
Situs Address of Property Sold:	City:
County:	Assessor's Parcel/ID Number:
Sale Price:	Date of Sale:

**B. REQUESTED INFORMATION**

Confirmation of Sale Price:		Confirmation of Date of Sale:	
Recorder's Document Number:		Date of Recording:	
Total Property FBV (prior to sale): \$		Roll Year (year-year):	
Total Land FBV: \$	Land Base Year:	Total Improvement FBV: \$	Imp Base Year:
Fair Market Value at Time of Sale: \$			<input type="checkbox"/> Multiple Base Year (attach explanation)
Total Land Value: \$		Total Improvement Value: \$	
Was entire property used as a primary residence? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unknown		Property description, if other than primary residence:	
If no, FMV allocated to primary residence:	Land FMV \$	Improvement FMV \$	
Was the property receiving an exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> HOX <input type="checkbox"/> DVX		If no, the receiving county must request proof of residency from the claimant.	
Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? <input type="checkbox"/> Yes <input type="checkbox"/> No			

**PRINCIPAL RESIDENCE SUBSTANTIALLY DAMAGED/DESTROYED BY DISASTER FOR WHICH THE GOVERNOR DECLARED A STATE OF EMERGENCY**

Was property substantially damaged or destroyed by a Governor-proclaimed disaster? <input type="checkbox"/> Yes <input type="checkbox"/> No	Date of disaster (if applicable):	Type of disaster (if applicable):	Was the property sold in its damaged state? <input type="checkbox"/> Yes <input type="checkbox"/> No
Fair Market Value immediately prior to disaster: \$	Factored Base Year Value (prior to disaster): \$	Roll Year (year-year):	
Land Factored Base Year Value (prior to disaster): \$		Improvement Factored Base Year Value (prior to disaster): \$	
Was the property eligible for exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No		If no, the receiving county must request proof of residency from the claimant.	
Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? <input type="checkbox"/> Yes <input type="checkbox"/> No			

**COMMENTS:**

**CERTIFICATION OF VALUE PROVIDED BY:**

Name of Contact:	Email Address:
County Assessor's Office:	Phone Number:

**CERTIFICATION OF VALUE REQUESTED BY:**

Name of Contact:	Email Address:	Phone Number:
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**NOTICE OF SUPPLEMENTAL ASSESSMENT**

*[For counties in which the Board of Supervisors **has not** adopted the provisions of section 1605(c)]*

**DATE OF NOTICE:**

Assessor's Parcel Number:  
Situs Address:

Date of Change of Ownership  
or Completion of New Construction:

One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.

As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, *two* supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roll, or the roll being prepared, or both. A copy of the assessment roll is available for inspection by all interested parties during regular office hours.

**YOUR RIGHT TO AN INFORMAL REVIEW**

If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's Office for an informal review *or, if you have questions, please call* \_\_\_\_\_.

**ASSESSOR'S USE ONLY**

*[Value section formatted by Assessor]*



## EXEMPTIONS

In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice to receive the full amount of exemption for which you are eligible.

## YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An *Assessment Appeal Application* form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at

## APPEAL FILING DEADLINES

*[For counties in which the Board of Supervisors has not adopted the provisions of section 1605(c)]*

In general, a formal appeal may be filed within 60 days after the date of this notice (printed on the other side) or the postmark date for the notice, whichever is later. Calamity reassessment filing dates are within six months after the mailing of the assessment notice.

An application is considered timely filed if (1) it is sent by U.S. mail and postmarked no later than the filing deadline, or by another bona fide delivery service with the mailing date certified on the envelope or package, properly addressed with postage prepaid; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed. You may also hand deliver the appeal application to the Clerk of the Board by the close of business on the deadline date.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

## ADDITIONAL APPEAL RIGHTS

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years. Once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than 2 percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed during the regular appeals filing period for the current year or in any of the three following assessment years. The regular appeals filing period will begin on July 2 in each county and will end either on September 15 or November 30, depending on whether the County Assessor mails assessment notices to all taxpayers with property on the secured roll. You should contact the Clerk of the Board to determine the regular filing period. **Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.**

## EXCLUSIONS

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify for exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at for further information.

**RELIGIOUS EXEMPTION  
CHANGE IN ELIGIBILITY  
OR TERMINATION NOTICE**

(Section 257.1 of the Revenue and Taxation Code)

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

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APN(s)

LOCATION OF PROPERTY (if other than mailing address)

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Dear Claimant:

Your organization was allowed the Religious Exemption for 2023 on all or a portion of its property. The Religious Exemption is available only to property which is **owned** by a church and **used exclusively for** religious worship (church), or religious worship including a school. Property used for school purposes only, where there are no church services, does not qualify for the Religious Exemption but may qualify for the Welfare Exemption. Leased real property is not eligible for the Religious Exemption unless the owner of the leased property is also a religious organization and conducts religious worship activities (church services and/or school purposes) on the property, in which case both the owner and the operator must file for the Religious Exemption. Leased personal property is eligible for the Religious Exemption if the personal property is used exclusively for religious purposes. Under a one-time filing rule or requirement, the Religious Exemption will remain in effect until the property is sold or all or a part of the property is used for activities that are outside the scope of the Religious Exemption.

If, as of January 1, 2024, you still own the property and the activities conducted on the property have not changed since January 1, 2023, answer the question on page 2 of this form "yes" and sign and return this form to the Assessor. The Assessor will continue the exemption. If you do not return this form, it may result in an onsite inspection to verify that the property continues to be used for exempt activities.

If, as of January 1, 2024, you no longer owned the property or activities other than religious worship or religious worship including a school were taking place on the property, answer the question on page 2 of this form "no" and sign and return this form to the Assessor within 30 days, so that the exemption can be modified or terminated. If you do not notify the Assessor when the property is no longer eligible for the exemption, it will result in an escape assessment plus interest and may result in a penalty of up to \$250.

The following activities are outside the scope of the Religious Exemption (those activities which are within the scope of either the Church Exemption or the Welfare Exemption are indicated in parentheses):

- a. No activity (no exemption)
- b. Parsonage, living quarters (welfare)
- c. Thrift store (welfare)
- d. Bingo (welfare)
- e. Other (non-church or non-school) religious or charitable activities of another organization on your church-owned property
- f. Real property owned by a non-church entity but leased to and used exclusively by a church for religious services (church)

If you wish to claim either the Church Exemption or the Welfare Exemption, contact the Assessor **immediately**: the deadline for timely filing for the Church Exemption or Welfare Exemption is February 15. Section 270, Revenue and Taxation Code, provides for late filing of the Church and Welfare Exemptions.

BOE-267-SNT REV. 27 (05-23)

**RELIGIOUS EXEMPTION  
CHANGE IN ELIGIBILITY  
OR TERMINATION NOTICE (CARD)**

*(Section 257.1 of the Revenue and Taxation Code)*

To all persons who have received a Religious Exemption for the 2023-2024 fiscal year.

*If you do not return this card, it does not of itself constitute a waiver of exemption as called for by the California Constitution, but may result in onsite inspection to verify exempt activity.*

NAME AND MAILING ADDRESS

APN(s)

LOCATION OF PROPERTY *(if other than mailing address)*

**QUESTION:** Will the property to which the exemption applies in the 2023-2024 fiscal year continue to be used exclusively for religious purposes in the 2024-2025 fiscal year?  YES  NO

SIGNATURE



PRINT NAME/TITLE/DATE

TELEPHONE NUMBER (8 a.m. - 5 p.m.)

(     )

EMAIL ADDRESS

BOE-267-SNT (CARD)

**ASSESSOR'S USE ONLY:**

**REQUEST FOR INFORMATION**

This request for information is being made by the assessor pursuant to the authority granted by Revenue and Taxation Code section 441(d). This provision requires you to comply.

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

**ASSESSOR'S USE ONLY:**

DATE OF REQUEST		DUE DATE FOR REQUESTED INFORMATION		
STREET ADDRESS OR PHYSICAL LOCATION OF THE PROPERTY		CITY	STATE	ZIP
ASSESSOR'S PARCEL NUMBER(S)				
ACCOUNT NUMBER(S)/ASSESSMENT NUMBER(S)				
EVENT DATE(S)		EVENT TYPE(S)		

**SEE ENCLOSURE FOR THE LIST OF INFORMATION SPECIFICALLY BEING REQUESTED. IF YOU ARE UNCERTAIN AS TO WHAT INFORMATION IS BEING REQUESTED OR NEED MORE TIME TO COMPLY WITH THE REQUEST, PLEASE CONTACT THE ASSESSOR'S OFFICE EMPLOYEE WHOSE NAME AND CONTACT INFORMATION APPEAR ON THE ENCLOSURE.**

Is this request being made in conjunction with an assessment appeal hearing?

NO

YES If yes, please complete the following:

Assessment Appeal Application number(s), if assigned: \_\_\_\_\_

Applicant: \_\_\_\_\_

Hearing date, if scheduled: \_\_\_\_\_

Type(s) of assessment(s) being appealed: \_\_\_\_\_

Various provisions in the Revenue and Taxation Code grant assessors the authority to obtain information to fulfill their assessment duties. This request for information is made pursuant to the authority granted by Revenue and Taxation Code section 441, subdivision (d), which states:

(1) At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding their property or any other personal property located on premises they own or control. In this connection details of property acquisition transactions, construction and development costs, rental income, and other data relevant to the determination of an estimate of value are to be considered as information essential to the proper discharge of the assessor's duties.

(2) (A) Upon written request of an assessor, the assessee or the assessee's designated representative shall transmit the information or records described in paragraph (1) by mail, or in electronic format if the information or records are available in electronic format or have been previously digitized. This paragraph shall not be construed or interpreted to limit the assessor's authority to also examine information or records described in paragraph (1).

(B) Information or records requested pursuant to this paragraph shall be transmitted within a reasonable time period.

(3) (A) This subdivision shall also apply to an owner-builder or an owner-developer of new construction that is sold to a third party, is constructed on behalf of a third party, or is constructed for the purpose of selling that property to a third party.

(B) The owner-builder or owner-developer of new construction described in subparagraph (A), shall, within 45 days of receipt of a written request by the assessor for information or records, provide the assessor with all information and records regarding that property. The information and records provided to the assessor shall include the total consideration provided either by the purchaser or on behalf of the purchaser that was paid or provided either, as part of or outside of the purchase agreement, including, but not limited to, consideration paid or provided for the purchase or acquisition of upgrades, additions, or for any other additional or supplemental work performed or arranged for by the owner-builder or owner-developer on behalf of the purchaser.

Please read the enclosure carefully, as the assessor may also request information authorized under other provisions of law, as set forth in the enclosure. All information requested by the assessor or furnished in the property statement shall be held secret by the assessor pursuant to Revenue and Taxation Code section 451.

If the assessor has checked the box "YES" indicating that this request is being made in conjunction with an assessment appeal hearing, based on the information you provide, the assessor may arrive at a value conclusion that is satisfactory to you. If this occurs, the assessor will make a recommendation to the assessment appeals board that your assessed value be changed to that value. However, if you still do not agree with the recommended value, a hearing will proceed.

If you do not comply with this request, or provide only a portion of the information requested, your hearing may proceed as scheduled or it may be delayed or the assessment appeals board may schedule a prehearing conference to be held in advance of your hearing. If you do not provide the requested information to the assessor before the hearing or the prehearing conference (if scheduled), you will have an opportunity to explain to the assessment appeals board members or hearing officer why you have not complied with the request for information, and they will decide whether to hold the hearing without the information, whether to postpone or continue the hearing in order to give you time to comply with the request, whether to postpone or continue the hearing so that a subpoena can be issued, or whether any other action should be taken by the assessor or by the assessment appeals board.

If you appear at the hearing and introduce any information that had been requested under Revenue and Taxation Code section 441(d) and was not provided to the assessor, the assessor is entitled to a continuance of the hearing to examine the new information.

If you do not comply with this section 441(d) request, you may be asked to appear before the Superior Court. (See Revenue and Taxation Code section 468.) Please also be advised that noncompliance or the making of a false statement with regard to the request may subject you to criminal misdemeanor penalties. (See Revenue and Taxation Code sections 461 and 462.)

For more information about the assessment appeal process, including how to obtain information from the assessor, please see the State Board of Equalization's Assessment Appeals Manual at:

<http://www.boe.ca.gov/proptaxes/asmappeal.htm>

PRELIMINARY CHANGE OF OWNERSHIP REPORT

PROPOSED

To be completed by the transferee (buyer) prior to a transfer of subject property, in accordance with section 480.3 of the Revenue and Taxation Code. A Preliminary Change of Ownership Report must be filed with each conveyance in the County Recorder's office for the county where the property is located.

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

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ASSESSOR'S PARCEL NUMBER

SELLER/TRANSFEROR

BUYER'S DAYTIME TELEPHONE NUMBER

( )

BUYER'S EMAIL ADDRESS

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STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY

YES NO This property is intended as my principal residence. If YES, please indicate the date of occupancy or intended occupancy.

Table with columns MO, DAY, YEAR

YES NO Are you a 100% rated disabled veteran who was compensated at 100% by the Department of Veterans Affairs or an unmarried surviving spouse of a 100% rated disabled veteran?

MAIL PROPERTY TAX INFORMATION TO (NAME)

MAIL PROPERTY TAX INFORMATION TO (ADDRESS)

CITY

STATE

ZIP CODE

PART 1. TRANSFER INFORMATION

Please complete all statements.

This section contains possible exclusions from reassessment for certain types of transfers.

YES NO

- A. This transfer is solely between spouses... B. This transfer is solely between domestic partners... C. This is a transfer: between parent(s) and child(ren) between grandparent(s) and grandchild(ren). Was this the transferor/grantor's principal residence? Is this a family farm? D. This transfer is the result of a cotenant's death... E. This transaction is to replace a principal residence owned by a person 55 years of age or older... F. This transaction is to replace a principal residence by a person who is severely disabled... G. This transaction is to replace a principal residence substantially damaged or destroyed by a wildfire or natural disaster... H. This transaction is only a correction of the name(s) of the person(s) holding title to the property... I. The recorded document creates, terminates, or reconveys a lender's interest in the property... J. This transaction is recorded only as a requirement for financing purposes... K. The recorded document substitutes a trustee of a trust, mortgage, or other similar document... L. This is a transfer of property: 1. to/from a revocable trust... 2. to/from an irrevocable trust... M. This property is subject to a lease with a remaining lease term of 35 years or more... N. This is a transfer between parties in which proportional interests... O. This is a transfer subject to subsidized low-income housing requirements... P. This transfer is to the first purchaser of a new building containing a leased owned active solar energy system... Q. Other. This transfer is to

\* Please refer to the instructions for Part 1.

Please provide any other information that will help the Assessor understand the nature of the transfer.

**PART 2. OTHER TRANSFER INFORMATION**

*Check and complete as applicable.*

A. Date of transfer, if other than recording date: \_\_\_\_\_

B. Type of transfer:

- Purchase  Foreclosure  Gift  Trade or exchange  Merger, stock, or partnership acquisition (Form BOE-100-B)
- Contract of sale. Date of contract: \_\_\_\_\_  Inheritance. Date of death: \_\_\_\_\_
- Sale/leaseback  Creation of a lease  Assignment of a lease  Termination of a lease. Date lease began: \_\_\_\_\_
- Original term in years (including written options): \_\_\_\_\_ Remaining term in years (including written options): \_\_\_\_\_
- Other. Please explain: \_\_\_\_\_

C. Only a partial interest in the property was transferred.  YES  NO If YES, indicate the percentage transferred: \_\_\_\_\_ %

**PART 3. PURCHASE PRICE AND TERMS OF SALE**

*Check and complete as applicable.*

A. Total purchase price \$ \_\_\_\_\_

B. Cash down payment or value of trade or exchange excluding closing costs Amount \$ \_\_\_\_\_

C. First deed of trust @ \_\_\_\_\_ % interest for \_\_\_\_\_ years. Monthly payment \$ \_\_\_\_\_ Amount \$ \_\_\_\_\_

- FHA (\_\_\_ Discount Points)  Cal-Vet  VA (\_\_\_ Discount Points)  Fixed rate  Variable rate
- Bank/Savings & Loan/Credit Union  Loan carried by seller
- Balloon payment \$ \_\_\_\_\_ Due date: \_\_\_\_\_

D. Second deed of trust @ \_\_\_\_\_ % interest for \_\_\_\_\_ years. Monthly payment \$ \_\_\_\_\_ Amount \$ \_\_\_\_\_

- Fixed rate  Variable rate  Bank/Savings & Loan/Credit Union  Loan carried by seller
- Balloon payment \$ \_\_\_\_\_ Due date: \_\_\_\_\_

E. Was an Improvement Bond or other public financing assumed by the buyer?  YES  NO Outstanding balance \$ \_\_\_\_\_

F. Amount, if any, of real estate commission fees paid by the buyer which are not included in the purchase price \$ \_\_\_\_\_

G. The property was purchased:  Through real estate broker. Broker name: \_\_\_\_\_ Phone number: \_\_\_\_\_

- Direct from seller  From a family member-Relationship \_\_\_\_\_
- Other. Please explain: \_\_\_\_\_

H. Please explain any special terms, seller concessions, broker/agent fees waived, financing, and any other information (e.g., buyer assumed the existing loan balance) that would assist the Assessor in the valuation of your property.

**PART 4. PROPERTY INFORMATION**

*Check and complete as applicable.*

A. Type of property transferred

- Single-family residence  Co-op/Own-your-own  Manufactured home
- Multiple-family residence. Number of units: \_\_\_\_\_  Condominium  Unimproved lot
- Other. Description: (i.e., timber, mineral, water rights, etc.)  Timeshare  Commercial/Industrial

B.  YES  NO Personal/business property, or incentives, provided by seller to buyer are included in the purchase price. Examples of personal property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships, etc. Attach list if available.

If YES, enter the value of the personal/business property: \$ \_\_\_\_\_ Incentives \$ \_\_\_\_\_

C.  YES  NO A manufactured home is included in the purchase price.

If YES, enter the value attributed to the manufactured home: \$ \_\_\_\_\_

YES  NO The manufactured home is subject to local property tax. If NO, enter decal number: \_\_\_\_\_

D.  YES  NO The property produces rental or other income.

If YES, the income is from:  Lease/rent  Contract  Mineral rights  Other: \_\_\_\_\_

E. The condition of the property at the time of sale was:  Good  Average  Fair  Poor

Please describe: \_\_\_\_\_

**CERTIFICATION**

*I certify (or declare) that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.*

SIGNATURE OF BUYER/TRANSFeree OR CORPORATE OFFICER ▶	DATE	TELEPHONE ( )
NAME OF BUYER/TRANSFeree/PERSONAL REPRESENTATIVE/CORPORATE OFFICER (PLEASE PRINT)	TITLE	EMAIL ADDRESS

The Assessor's office may contact you for additional information regarding this transaction.

## ADDITIONAL INFORMATION

Please answer all questions in each section, and sign and complete the certification before filing. This form may be used in all 58 California counties. If a document evidencing a change in ownership is presented to the Recorder for recordation without the concurrent filing of a *Preliminary Change of Ownership Report*, the Recorder may charge an additional recording fee of twenty dollars (\$20).

**NOTICE:** The property which you acquired may be subject to a supplemental assessment in an amount to be determined by the County Assessor. Supplemental assessments are not paid by the title or escrow company at close of escrow, and are not included in lender impound accounts. **You may be responsible for the current or upcoming property taxes even if you do not receive the tax bill.**

**NAME AND MAILING ADDRESS OF BUYER:** Please make necessary corrections to the printed name and mailing address. Enter Assessor's Parcel Number, name of seller, buyer's daytime telephone number, buyer's email address, and street address or physical location of the real property.

**NOTE:** Your telephone number and/or email address is very important. **If there is a question or a problem, the Assessor needs to be able to contact you.**

**MAIL PROPERTY TAX INFORMATION TO:** Enter the name, address, city, state, and zip code where property tax information should be mailed. This must be a valid mailing address.

**PRINCIPAL RESIDENCE:** To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year. Check YES if the property is intended as your principal residence, and indicate the date of occupancy or intended occupancy.

**DISABLED VETERAN:** If you checked YES, you may qualify for a property tax exemption. **A claim form must be filed and all requirements met in order to obtain the exemption. Please contact the Assessor for a claim form.**

### PART 1: TRANSFER INFORMATION

**If you check YES to any of these statements, the Assessor may ask for supporting documentation.**

**C, D, E, F, G:** If you checked YES to any of these statements, you may qualify for a property tax reassessment exclusion, which may allow you to maintain your property's previous tax base. **A claim form must be filed and all requirements met in order to obtain any of these exclusions.** Contact the Assessor for claim forms. **NOTE:** If you give someone money or property during your life, you may be subject to federal gift tax. You make a gift if you give property (including money), the use of property, or the right to receive income from property without expecting to receive something of at least equal value in return. The transferor (donor) may be required to file Form 709, Federal Gift Tax Return, with the Internal Revenue Service if they make gifts in excess of the annual exclusion amount.

**H:** Check YES if the reason for recording is to correct a name already on title [e.g., Mary Jones, who acquired title as Mary J. Smith, is granting to Mary Jones]. This is not for use when a name is being removed from title.

**I:** Check YES if the change involves a lender, who holds title for security purposes on a loan, and who has no other beneficial interest in the property.

**"Beneficial interest"** is the right to enjoy all the benefits of property ownership. Those benefits include the right to use, sell, mortgage, or lease the property to another. A beneficial interest can be held by the beneficiary of a trust, while legal control of the trust is held by the trustee.

**J:** A "**cosigner**" is a third party to a mortgage/loan who provides a guarantee that a loan will be repaid. The cosigner signs an agreement with the lender stating that if the borrower fails to repay the loan, the cosigner will assume legal liability for it.

**N:** This is primarily for use when the transfer is into, out of, or between legal entities such as partnerships, corporations, or limited liability companies. Check YES only if the individuals and the interest held by each remains exactly the same in each and every parcel being transferred.

**O:** Check YES only if this property is subject to a government or nonprofit affordable housing program that imposes restrictions. Property may qualify for a restricted valuation method (i.e., may result in lower taxes).

**P:** If you checked YES, you may qualify for a new construction property tax exclusion. **A claim form must be filed and all requirements met in order to obtain the exclusion. Contact the Assessor for a claim form.**

### PART 2: OTHER TRANSFER INFORMATION

**A:** The date of recording is rebuttably presumed to be the date of transfer. If you believe the date of transfer was a different date (e.g., the transfer was by an unrecorded contract, or a lease identifies a specific start date), put the date you believe is the correct transfer date. If it is not the date of recording, the Assessor may ask you for supporting documentation.

**B:** Check the box that corresponds to the type of transfer. If OTHER is checked, please provide a detailed description. Attach a separate sheet if necessary.



C. If this transfer was the result of an inheritance following the death of the property owner, please complete a *Change in Ownership Statement, Death of Real Property Owner*, form BOE-502-D, if not already filed with the Assessor's office.

### PART 3: PURCHASE PRICE AND TERMS OF SALE

It is important to complete this section completely and accurately. The reported purchase price and terms of sale are important factors in determining the assessed value of the property, which is used to calculate your property tax bill. Your failure to provide any required or requested information may result in an inaccurate assessment of the property and in an overpayment or underpayment of taxes.

A. Enter the total purchase price, not including closing costs or mortgage insurance.

**"Mortgage insurance"** is insurance protecting a lender against loss from a mortgagor's default, issued by the FHA or a private mortgage insurer.

B. Enter the amount of the down payment, whether paid in cash or by an exchange. If through an exchange, exclude the closing costs.

**"Closing costs"** are fees and expenses, over and above the price of the property, incurred by the buyer and/or seller, which include title searches, lawyer's fees, survey charges, and document recording fees.

C. Enter the amount of the First Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

A **"balloon payment"** is the final installment of a loan to be paid in an amount that is disproportionately larger than the regular installment.

D. Enter the amount of the Second Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

E. If there was an assumption of an improvement bond or other public financing with a remaining balance, enter the outstanding balance, and mark the applicable box.

An **"improvement bond or other public financing"** is a lien against real property due to property-specific improvement financing, such as green or solar construction financing, assessment district bonds, Mello-Roos (a form of financing that can be used by cities, counties and special districts to finance major improvements and services within the particular district) or general improvement bonds, etc. Amounts for repayment of contractual assessments are included with the annual property tax bill.

F. Enter the amount of any real estate commission fees paid by the buyer which are not included in the purchase price.

G. If the property was purchased through a real estate broker, check that box and enter the broker's name and phone number. If the property was purchased directly from the seller (who is not a family member of one of the parties purchasing the property), check the "Direct from seller" box. If the property was purchased directly from a member of your family, or a family member of one of the parties who is purchasing the property, check the "From a family member" box and indicate the relationship of the family member (e.g., father, aunt, cousin, etc.). If the property was purchased by some other means (e.g., over the Internet, at auction, etc.), check the "OTHER" box and provide a detailed description (attach a separate sheet if necessary).

H. Describe any special terms (e.g., seller retains an unrecorded life estate in a portion of the property, etc.), seller concessions (e.g., seller agrees to replace roof, seller agrees to certain interior finish work, etc.), broker/agent fees waived (e.g., fees waived by the broker/agent for either the buyer or seller), financing, buyer paid commissions, and any other information that will assist the Assessor in determining the value of the property.

### PART 4: PROPERTY INFORMATION

A. Indicate the property type or property right transferred. Property rights may include water, timber, mineral rights, etc.

B. Check YES if personal, business property or incentives are included in the purchase price in Part 3. Examples of personal or business property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships (golf, health, etc.), ski lift tickets, homeowners' dues, etc. Attach a list of items and their purchase price allocation. An adjustment will not be made if a detailed list is not provided.

C. Check YES if a manufactured home or homes are included in the purchase price. Indicate the purchase price directly attributable to each of the manufactured homes. If the manufactured home is registered through the Department of Motor Vehicles in lieu of being subject to property taxes, check NO and enter the decal number.

D. Check YES if the property was purchased or acquired with the intent to rent or lease it out to generate income, and indicate the source of that anticipated income. Check NO if the property will not generate income, or was purchased with the intent of being owner-occupied.

E. Provide your opinion of the condition of the property at the time of purchase. If the property is in "fair" or "poor" condition, include a brief description of repair needed.

CHANGE OF OWNERSHIP STATEMENT

PROPOSED

This statement represents a written request from the Assessor. Failure to file will result in the assessment of a penalty.

FILE THIS STATEMENT BY: \_\_\_\_\_

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

ASSESSOR'S PARCEL NUMBER

SELLER/TRANSFEROR

BUYER'S DAYTIME TELEPHONE NUMBER

BUYER'S EMAIL ADDRESS

STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY

YES NO This property is intended as my principal residence. If YES, please indicate the date of occupancy or intended occupancy.

YES NO Are you a 100% rated disabled veteran who was compensated at 100% by the Department of Veterans Affairs or an unmarried surviving spouse of a 100% rated disabled veteran?

MAIL PROPERTY TAX INFORMATION TO (NAME)

MAIL PROPERTY TAX INFORMATION TO (ADDRESS)

CITY

STATE

ZIP CODE

PART 1. TRANSFER INFORMATION Please complete all statements.

This section contains possible exclusions from reassessment for certain types of transfers.

YES NO

- A. This transfer is solely between spouses... B. This transfer is solely between domestic partners... C. This is a transfer: between parent(s) and child(ren) between grandparent(s) and grandchild(ren). Was this the transferor/grantor's principal residence? Is this a family farm? D. This transfer is the result of a cotenant's death... E. This transaction is to replace a principal residence owned by a person 55 years of age or older. F. This transaction is to replace a principal residence by a person who is severely disabled. G. This transaction is to replace a principal residence substantially damaged or destroyed by a wildfire or natural disaster... H. This transaction is only a correction of the name(s) of the person(s) holding title to the property... I. The recorded document creates, terminates, or reconveys a lender's interest in the property. J. This transaction is recorded only as a requirement for financing purposes... K. The recorded document substitutes a trustee of a trust, mortgage, or other similar document. L. This is a transfer of property: 1. to/from a revocable trust... 2. to/from an irrevocable trust... M. This property is subject to a lease with a remaining lease term of 35 years or more... N. This is a transfer between parties in which proportional interests... O. This is a transfer subject to subsidized low-income housing requirements... P. This transfer is to the first purchaser of a new building containing a leased owned active solar energy system. Q. Other. This transfer is to

\* Please refer to the instructions for Part 1.

Please provide any other information that will help the Assessor understand the nature of the transfer.

**PART 2. OTHER TRANSFER INFORMATION**

*Check and complete as applicable.*

A. Date of transfer, if other than recording date: \_\_\_\_\_

B. Type of transfer:

- Purchase  Foreclosure  Gift  Trade or exchange  Merger, stock, or partnership acquisition (Form BOE-100-B)
- Contract of sale. Date of contract: \_\_\_\_\_  Inheritance. Date of death: \_\_\_\_\_
- Sale/leaseback  Creation of a lease  Assignment of a lease  Termination of a lease. Date lease began: \_\_\_\_\_
- Original term in years (including written options): \_\_\_\_\_ Remaining term in years (including written options): \_\_\_\_\_
- Other. Please explain: \_\_\_\_\_

C. Only a partial interest in the property was transferred.  YES  NO If YES, indicate the percentage transferred: \_\_\_\_\_ %

**PART 3. PURCHASE PRICE AND TERMS OF SALE**

*Check and complete as applicable.*

- A. Total purchase price \$ \_\_\_\_\_
- B. Cash down payment or value of trade or exchange excluding closing costs Amount \$ \_\_\_\_\_
- C. First deed of trust @ \_\_\_\_\_% interest for \_\_\_\_\_ years. Monthly payment \$ \_\_\_\_\_ Amount \$ \_\_\_\_\_
  - FHA (\_\_\_ Discount Points)  Cal-Vet  VA (\_\_\_ Discount Points)  Fixed rate  Variable rate
  - Bank/Savings & Loan/Credit Union  Loan carried by seller
  - Balloon payment \$ \_\_\_\_\_ Due date: \_\_\_\_\_
- D. Second deed of trust @ \_\_\_\_\_% interest for \_\_\_\_\_ years. Monthly payment \$ \_\_\_\_\_ Amount \$ \_\_\_\_\_
  - Fixed rate  Variable rate  Bank/Savings & Loan/Credit Union  Loan carried by seller
  - Balloon payment \$ \_\_\_\_\_ Due date: \_\_\_\_\_
- E. Was an Improvement Bond or other public financing assumed by the buyer?  YES  NO Outstanding balance \$ \_\_\_\_\_
- F. Amount, if any, of real estate commission fees paid by the buyer which are not included in the purchase price \$ \_\_\_\_\_
- G. The property was purchased:  Through real estate broker. Broker name: \_\_\_\_\_ Phone number: (\_\_\_\_) \_\_\_\_\_
  - Direct from seller  From a family member-Relationship \_\_\_\_\_
  - Other. Please explain: \_\_\_\_\_
- H. Please explain any special terms, seller concessions, broker/agent fees waived, financing, and any other information (e.g., buyer assumed the existing loan balance) that would assist the Assessor in the valuation of your property.

**PART 4. PROPERTY INFORMATION**

*Check and complete as applicable.*

- A. Type of property transferred
  - Single-family residence
  - Co-op/Own-your-own
  - Manufactured home
  - Multiple-family residence. Number of units: \_\_\_\_\_
  - Condominium
  - Unimproved lot
  - Other. Description: (i.e., timber, mineral, water rights, etc.) \_\_\_\_\_
  - Timeshare
  - Commercial/Industrial
- B.  YES  NO Personal/business property, or incentives, provided by seller to buyer are included in the purchase price. Examples of personal property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships, etc. Attach list if available.
 

If YES, enter the value of the personal/business property: \$ \_\_\_\_\_ Incentives \$ \_\_\_\_\_
- C.  YES  NO A manufactured home is included in the purchase price.
 

If YES, enter the value attributed to the manufactured home: \$ \_\_\_\_\_

YES  NO The manufactured home is subject to local property tax. If NO, enter decal number: \_\_\_\_\_
- D.  YES  NO The property produces rental or other income.
 

If YES, the income is from:  Lease/rent  Contract  Mineral rights  Other: \_\_\_\_\_
- E. The condition of the property at the time of sale was:  Good  Average  Fair  Poor
 

Please describe: \_\_\_\_\_

**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 belief. **This declaration is binding on each and every buyer/transferee.***

SIGNATURE OF BUYER/TRANSFeree OR CORPORATE OFFICER ▶	DATE	TELEPHONE (____) _____
NAME OF BUYER/TRANSFeree/Legal REPRESENTATIVE/CORPORATE OFFICER (PLEASE PRINT)	TITLE	EMAIL ADDRESS

## IMPORTANT NOTICE

The law requires any transferee acquiring an interest in real property or manufactured home subject to local property taxation, and that is assessed by the county assessor, to file a change in ownership statement with the county recorder or assessor. The change in ownership statement must be filed at the time of recording or, if the transfer is not recorded, within 90 days of the date of the change in ownership, except that where the change in ownership has occurred by reason of death the statement shall be filed within 150 days after the date of death or, if the estate is probated, shall be filed at the time the inventory and appraisal is filed. The failure to file a change in ownership statement within 90 days from the date a written request is mailed by the assessor results in a penalty of either: (1) one hundred dollars (\$100), or (2) 10 percent of the taxes applicable to the new base year value reflecting the change in ownership of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. The assessor is required to mail the request to file a change in ownership statement to the transferee at the address specified for mailing tax information on either the recorded instrument, the document evidencing a transfer of an interest in real property or manufactured home, or on the filed preliminary change in ownership report, or, if an address is not specified for mailing tax information, to any address reasonably known to the assessor. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes, and be subject to the same penalties for nonpayment.

### ADDITIONAL INFORMATION

**NAME AND MAILING ADDRESS OF BUYER:** Please make necessary corrections to the printed name and mailing address. Enter Assessor's Parcel Number, name of seller, buyer's daytime telephone number, buyer's email address, and street address or physical location of the real property.

**NOTE: Your telephone number and/or email address is very important. If there is a question or a problem, the Assessor needs to be able to contact you.**

**MAIL PROPERTY TAX INFORMATION TO:** Enter the name, address, city, state, and zip code where property tax information should be mailed. This must be a valid mailing address.

**PRINCIPAL RESIDENCE:** To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year. Check YES if the property is intended as your principal residence, and indicate the date of occupancy or intended occupancy.

**DISABLED VETERAN:** If you checked YES, you may qualify for a property tax exemption. **A claim form must be filed and all requirements met in order to obtain the exemption. Please contact the Assessor for a claim form.**

### PART 1: TRANSFER INFORMATION

**If you check YES to any of these statements, the Assessor may ask for supporting documentation.**

**C,D,E, F, G:** If you checked YES to any of these statements, you may qualify for a property tax reassessment exclusion, which may allow you to maintain your property's previous tax base. **A claim form must be filed and all requirements met in order to obtain any of these exclusions.** Contact the Assessor for claim forms. **NOTE:** If you give someone money or property during your life, you may be subject to federal gift tax. You make a gift if you give property (including money), the use of property, or the right to receive income from property, without expecting to receive something of at least equal value in return. The transferor (donor) may be required to file Form 709, Federal Gift Tax Return, with the Internal Revenue Service if they make gifts in excess of the annual exclusion amount.

**H:** Check YES if the reason for recording is to correct a name already on title [e.g., Mary Jones, who acquired title as Mary J. Smith, is granting to Mary Jones]. This is not for use when a name is being removed from title.

**I:** Check YES if the change involves a lender, who holds title for security purposes on a loan, and who has no other beneficial interest in the property.

**"Beneficial interest"** is the right to enjoy all the benefits of property ownership. Those benefits include the right to use, sell, mortgage, or lease the property to another. A beneficial interest can be held by the beneficiary of a trust, while legal control of the trust is held by the trustee.

**J:** A "**cosigner**" is a third party to a mortgage/loan who provides a guarantee that a loan will be repaid. The cosigner signs an agreement with the lender stating that if the borrower fails to repay the loan, the cosigner will assume legal liability for it.

**N:** This is primarily for use when the transfer is into, out of, or between legal entities such as partnerships, corporations, or limited liability companies. Check YES only if the individuals and the interest held by each remains exactly the same in each and every parcel being transferred.

**O:** Check YES only if this property is subject to a government or nonprofit affordable housing program that imposes restrictions. Property may qualify for a restricted valuation method (i.e., may result in lower taxes).

**P:** If you checked YES, you may qualify for a new construction property tax exclusion. **A claim form must be filed and all requirements met in order to obtain the exclusion.** Contact the Assessor for a claim form.

### PART 2: OTHER TRANSFER INFORMATION

**A:** The date of recording is rebuttably presumed to be the date of transfer. If you believe the date of transfer was a different date (e.g., the transfer was by an unrecorded contract, or a lease identifies a specific start date), put the date you believe is the correct transfer date. If it is not the date of recording, the Assessor may ask you for supporting documentation.

**B:** Check the box that corresponds to the type of transfer. If OTHER is checked, please provide a detailed description. Attach a separate sheet if necessary.

**C:** If this transfer was the result of an inheritance following the death of the property owner, please complete a *Change in Ownership Statement, Death of Real Property Owner*, form BOE-502-D, if not already filed with the Assessor's office.

### **PART 3: PURCHASE PRICE AND TERMS OF SALE**

It is important to complete this section completely and accurately. The reported purchase price and terms of sale are important factors in determining the assessed value of the property, which is used to calculate your property tax bill. Your failure to provide any required or requested information may result in an inaccurate assessment of the property and in an overpayment or underpayment of taxes.

**A.** Enter the total purchase price, not including closing costs or mortgage insurance.

**"Mortgage insurance"** is insurance protecting a lender against loss from a mortgagor's default, issued by the FHA or a private mortgage insurer.

**B.** Enter the amount of the down payment, whether paid in cash or by an exchange. If through an exchange, exclude the closing costs.

**"Closing costs"** are fees and expenses, over and above the price of the property, incurred by the buyer and/or seller, which include title searches, lawyer's fees, survey charges, and document recording fees.

**C.** Enter the amount of the First Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

A **"balloon payment"** is the final installment of a loan to be paid in an amount that is disproportionately larger than the regular installment.

**D.** Enter the amount of the Second Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

**E.** If there was an assumption of an improvement bond or other public financing with a remaining balance, enter the outstanding balance, and mark the applicable box.

An **"improvement bond or other public financing"** is a lien against real property due to property-specific improvement financing, such as green or solar construction financing, assessment district bonds, Mello-Roos (a form of financing that can be used by cities, counties and special districts to finance major improvements and services within the particular district) or general improvement bonds, etc. Amounts for repayment of contractual assessments are included with the annual property tax bill.

**F.** Enter the amount of any real estate commission fees paid by the buyer which are not included in the purchase price.

**G.** If the property was purchased through a real estate broker, check that box and enter the broker's name and phone number. If the property was purchased directly from the seller (who is not a family member of one of the parties purchasing the property), check the "Direct from seller" box. If the property was purchased directly from a member of your family, or a family member of one of the parties who is purchasing the property, check the "From a family member" box and indicate the relationship of the family member (e.g., father, aunt, cousin, etc.). If the property was purchased by some other means (e.g., over the Internet, at auction, etc.), check the "OTHER" box and provide a detailed description (attach a separate sheet if necessary).

**H.** Describe any special terms (e.g., seller retains an unrecorded life estate in a portion of the property, etc.), seller concessions (e.g., seller agrees to replace roof, seller agrees to certain interior finish work, etc.), broker/agent fees waived (e.g., fees waived by the broker/agent for either the buyer or seller), financing, buyer paid commissions, and any other information that will assist the Assessor in determining the value of the property.

### **PART 4: PROPERTY INFORMATION**

**A.** Indicate the property type or property right transferred. Property rights may include water, timber, mineral rights, etc.

**B.** Check YES if personal, business property or incentives are included in the purchase price in Part 3. Examples of personal or business property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships (golf, health, etc.), ski lift tickets, homeowners' dues, etc. Attach a list of items and their purchase price allocation. An adjustment will not be made if a detailed list is not provided.

**C.** Check YES if a manufactured home or homes are included in the purchase price. Indicate the purchase price directly attributable to each of the manufactured homes. If the manufactured home is registered through the Department of Motor Vehicles in lieu of being subject to property taxes, check NO and enter the decal number.

**D.** Check YES if the property was purchased or acquired with the intent to rent or lease it out to generate income, and indicate the source of that anticipated income. Check NO if the property will not generate income, or was purchased with the intent of being owner-occupied.

**E.** Provide your opinion of the condition of the property at the time of purchase. If the property is in "fair" or "poor" condition, include a brief description of repair needed.

**CHANGE IN OWNERSHIP STATEMENT  
DEATH OF REAL PROPERTY OWNER**

This notice is a request for a completed Change in Ownership Statement. Failure to file this statement will result in the assessment of a penalty.

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

Section 480(b) of the Revenue and Taxation Code requires that the personal representative file this statement with the Assessor in each county where the decedent owned property at the time of death. **File a separate statement for each parcel of real property owned by the decedent.**

NAME OF DECEDENT	DATE OF DEATH
------------------	---------------

YES  NO Did the decedent have an interest in real property in this county? If **YES**, answer all questions. If **NO**, sign and complete the certification on page 2.

STREET ADDRESS OF REAL PROPERTY	CITY	ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*
---------------------------------	------	----------	---------------------------------

\*If more than 1 parcel, attach separate sheet.

<p><b>DESCRIPTIVE INFORMATION</b> <input checked="" type="checkbox"/> <i>(IF APN UNKNOWN)</i></p> <p><input type="checkbox"/> Copy of deed by which decedent acquired title is attached.</p> <p><input type="checkbox"/> Copy of decedent's most recent tax bill is attached.</p> <p><input type="checkbox"/> Deed or tax bill is not available; legal description is attached.</p>	<p><b>DISPOSITION OF REAL PROPERTY</b> <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> Succession without a will</p> <p><input type="checkbox"/> Probate Code 13650 distribution</p> <p><input type="checkbox"/> Affidavit</p> <p><input type="checkbox"/> Decree of distribution pursuant to will</p> <p><input type="checkbox"/> Action of trustee pursuant to terms of a trust</p>
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**TRANSFER/PROPERTY INFORMATION**  Check all that apply and list details below.

Decedent's spouse  Decedent's registered domestic partner

Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* must be filed (see instructions).  
Was this the decedent's principal residence?  YES  NO Is this property a family farm?  YES  NO

Decedent's grandchild(ren). If qualified for exclusion from reassessment, a *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild* must be filed (see instructions).  
Was this the decedent's principal residence?  YES  NO Is this property a family farm?  YES  NO

Cotenant to cotenant. If qualified for exclusion from reassessment, an *Affidavit of Cotenant Residency* must be filed (see instructions).

Other beneficiaries or heirs.

A trust.

NAME OF TRUSTEE	ADDRESS OF TRUSTEE
-----------------	--------------------

List names and percentage of ownership of all beneficiaries or heirs:

NAME OF BENEFICIARY OR HEIRS	RELATIONSHIP TO DECEDENT	PERCENT OF OWNERSHIP RECEIVED

This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).

NOTE: Sale of the property does not relieve the need to file a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* if appropriate.



YES  NO Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real property in this county? If **YES**, will the distribution result in any person or legal entity obtaining control of more than 50% of the ownership of that legal entity?  YES  NO If **YES**, complete the following section.

NAME AND ADDRESS OF LEGAL ENTITY	NAME OF PERSON OR ENTITY GAINING SUCH CONTROL
----------------------------------	---

YES  NO Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal options? If **YES**, provide the names and addresses of all other parties to the lease.

NAME	MAILING ADDRESS	CITY	STATE	ZIP CODE

**MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS**

NAME				
ADDRESS	CITY	STATE	ZIP CODE	

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true, correct and complete to the best of my knowledge and belief.*

SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME
TITLE	DATE
EMAIL ADDRESS	DAYTIME TELEPHONE (     )

**INSTRUCTIONS**

**IMPORTANT**

Failure to file a Change in Ownership Statement within the time prescribed by law may result in a penalty of either \$100 or 10% of the taxes applicable to the new base year value of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes and subjected to the same penalties for nonpayment.

Section 480 of the Revenue and Taxation Code states, in part:

- (a) Whenever there occurs any change in ownership of real property or of a manufactured home that is subject to local property taxation and is assessed by the county assessor, the transferee shall file a signed change in ownership statement in the county where the real property or manufactured home is located, as provided for in subdivision (c). In the case of a change in ownership where the transferee is not locally assessed, no change in ownership statement is required.
- (b) The personal representative shall file a change in ownership statement with the county recorder or assessor in each county in which the decedent owned real property at the time of death that is subject to probate proceedings. The statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk. In all other cases in which an interest in real property is transferred by reason of death, including a transfer through the medium of a trust, the change in ownership statement or statements shall be filed by the trustee (if the property was held in trust) or the transferee with the county recorder or assessor in each county in which the decedent owned an interest in real property within 150 days after the date of death.

The above requested information is required by law. Please reference the following:

- Passage of Decedent's Property: Beneficial interest passes to the decedent's heirs effectively on the decedent's date of death. However, a document must be recorded to vest title in the heirs. An attorney should be consulted to discuss the specific facts of your situation.
- Change in Ownership: California Code of Regulations, Title 18, Rule 462.260(c), states in part that "[i]nheritance (by will or intestate succession)" shall be "the date of death of decedent."
- Inventory and Appraisal: Probate Code, Section 8800, states in part, "Concurrent with the filing of the inventory and appraisal pursuant to this section, the personal representative shall also file a certification that the requirements of Section 480 of the Revenue and Taxation Code either:
  - (1) Are not applicable because the decedent owned no real property in California at the time of death
  - (2) Have been satisfied by the filing of a change in ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death."
- Parent/Child and Grandparent/Grandchild Exclusions: A claim must be filed within three years after the date of death/transfer, but prior to the date of transfer to a third party; or within six months after the date of mailing of a Notice of Assessed Value Change, issued as a result of the transfer of property for which the claim is filed. An application may be obtained by contacting the county assessor.
- Cotenant to cotenant. An affidavit must be filed with the county assessor. An affidavit may be obtained by contacting the county assessor. This statement will remain confidential as required by Revenue and Taxation Code Section 481, which states in part: "These statements are not public documents and are not open to inspection, except as provided by Section 408."

**SHORT TERM RENTAL PROPERTY STATEMENT FOR 2024**

*(Declaration of costs and other related property information as of 12:01 A.M., January 1, 2024)*

RETURN THIS ORIGINAL FORM. COPIES WILL NOT BE ACCEPTED. FILE A SEPARATE STATEMENT FOR EACH LOCATION.  
**FILE RETURN BY APRIL 1, 2024.**

<i>Assessor's Use Only</i> ACCOUNT NUMBER	<i>Assessor's Use Only</i> BAN	<i>Assessor's Use Only</i> ASSESSOR'S PARCEL/ID NUMBER
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1. NAME AND MAILING ADDRESS  
*(Make necessary corrections to the printed name and mailing address.)*

<b>PART 1: GENERAL INFORMATION</b>				2. LOCATION OF THE PROPERTY <i>(street, city)</i>	
Local Telephone Number (     )		Fax Number (     )		When did you start business at this location? DATE:	
Email Address					
Enter location of general ledger and all related accounting records <i>(include zip code)</i> :					
STREET		CITY	STATE	ZIP	
<b>PART 2: LEASED PROPERTY</b>				<b>ASSESSOR'S USE ONLY</b>	
3. Do you own the personal property (i.e., household furniture and personal effects) located at your short term rental property location? <input type="checkbox"/> Yes <input type="checkbox"/> No					
If NO, list below NAME AND ADDRESS OF OWNER AND DESCRIPTION OF SUCH PROPERTY					
<b>PART 3: DECLARATION OF PERSONAL PROPERTY BELONGING TO YOU</b> (use Schedule A on page 2 to complete totals below)					
4. Supplies	Enter cost estimate of supplies on hand available to rental guests				
					\$
5. Furniture & Belongings	Enter total costs from page 2				
					\$
6. Kitchen Appliances	Enter total costs from page 2				
					\$
7. Other Equipment	Enter total costs from page 2				
					\$
<b>GRAND TOTAL PERSONAL PROPERTY</b>					\$

OWNERSHIP TYPE (  )

- Homeowner
- Proprietorship
- Partnership
- Corporation
- Other:

**DECLARATION BY ASSESSEE**

**Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.**  
*I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, including accompanying schedules, statements or other attachments, and to the best of my knowledge and belief it is true, correct, and complete and includes all property required to be reported which is owned, claimed, possessed, controlled, or managed by the person named as the assessee in this statement at 12:01 a.m. on January 1, 2024.*

SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT		DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT <i>(typed or printed)</i>		TITLE
NAME OF LEGAL ENTITY <i>(other than DBA) (typed or printed)</i>		FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS <i>(typed or printed)</i>	TELEPHONE NUMBER (     )	TITLE

**THIS STATEMENT SUBJECT TO AUDIT  
 INFORMATION PROVIDED ON A PROPERTY STATEMENT MAY BE SHARED WITH THE STATE BOARD OF EQUALIZATION**



