

Memorandum

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

Date: May 15, 2026

From: David Yeung, Deputy Director
Property Tax Department

Subject: ***Board Meeting, May 2026***
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 revisions of 11 property tax forms for the January 1, 2027 lien date.

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

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

[Revised (P1) Section B, Item 2a under the checkboxes "Homeowners' Exemption" and "Disabled Veterans' Exemption" to add the sentence "To avoid denial or partial prospective relief, a Homeowners' Exemption or Disabled Veterans' Exemption must be filed within one year of the transfer date by the transferee(s).*"; revised (P1) under the Certification Section to add "/Seller*" to the end of the lines "Signature of Transferor"; revised (P1) at the bottom of the page to add the footnote "See Instructions on Page 4."; revised (P2) under the Certification section to add "/Buyer" after "Transferee" to the lines "Signature of Transferee or Legal Representative"; revised (P4) bullet points under the line "Exclusion filing requirements" to add "the transferor(s) legal representative, trustee, executor, or administrator" and "or the transferee's legal representative"; revised (P4) under the sentence "If either claim is not timely filed, prospective relief may be available." to add "Effective January 1, 2026, for properties damaged or destroyed by the 2025 Palisades, Eaton, Hurst, Lidia, Sunset, or Woodley Fires, a claim form is timely if it is filed within three years after the date of mailing of a notice of supplemental or escape assessment, issued as a result of the transfer of the property or prior to the transfer of the real property to

a third party, whichever is earlier, when all of the following apply: • The Assessor reassesses the property, pursuant to Revenue and Taxation Code section 170, because the property was damaged or destroyed by the above-named fires, for which the Governor proclaimed a state of emergency. • A supplemental or escape assessment was issued due to a previously unrecorded change in ownership on or after the date of the state of emergency. • The transferee acquired ownership of the property through, but not limited to, the provisions of the Probate Code commencing with section 13600 on or after the date of the state of emergency. • The claim is filed before January 1, 2031. If all the above conditions are met, the homeowners' or disabled veterans' exemption is timely if it is filed within a year of the date of mailing of the notice of supplemental or escape assessment."]

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

[Revised (P1) Section B, Item 2a under the checkboxes "Homeowners' Exemption" and "Disabled Veterans' Exemption" to add the sentence "To avoid denial or partial prospective relief, a Homeowners' Exemption or Disabled Veterans' Exemption must be filed within one year of the transfer date by the transferee(s).*"; revised (P1) under the Certification Section to add "/Seller*" to the end of the lines "Signature of Transferor"; revised (P1) at the bottom of the page to add the footnote "See Instructions on Page 4."; revised (P2) under the Certification section to add "/Buyer" after "Transferee" to the lines "Signature of Transferee or Legal Representative"; revised (P4) bullet points under the line "Exclusion filing requirements" to add "the transferor(s) legal representative, trustee, executor, or administrator" and "or the transferee's legal representative"; revised (P4) under the sentence "If either claim is not timely filed, prospective relief may be available." to add "Effective January 1, 2026, for properties damaged or destroyed by the 2025 Palisades, Eaton, Hurst, Lidia, Sunset, or Woodley Fires, a claim form is timely if it is filed within three years after the date of mailing of a notice of supplemental or escape assessment, issued as a result of the transfer of the property or prior to the transfer of the real property to a third party, whichever is earlier, when all of the following apply: • The Assessor reassesses the property, pursuant to Revenue and Taxation Code section 170, because the property was damaged or destroyed by the above-named fires, for which the Governor proclaimed a state of emergency. • A supplemental or escape assessment was issued due to a previously unrecorded change in ownership on or after the date of the state of emergency. • The transferee acquired ownership of the property through, but not limited to, the provisions of the Probate Code

commencing with section 13600 on or after the date of the state of emergency. • The claim is filed before January 1, 2031. If all the above conditions are met, the homeowners' or disabled veterans' exemption is timely if it is filed within a year of the date of mailing of the notice of supplemental or escape assessment."]

BOE-58-AH *Claim for Reassessment Exclusion for Transfer Between Parent and Child*

[Revised (P1) under the Certification section to add "/Seller*" to the end of the lines "Signature of Transferor"; revised (P1) at the bottom of the page to add the footnote "See Instructions on Page 3."; revised (P2) under the Certification section to add "/Buyer" after "Transferee" to the line "Signature of Transferee or Legal Representative"; revised (P3) in the first sentence of the first paragraph to add "...(s), the transferor(s) legal representative, trustee, executor, or administrator" and "or the transferee's legal representative"; revised (P3) under the first paragraph to add "Effective January 1, 2026, for properties damaged or destroyed by the 2025 Palisades, Eaton, Hurst, Lidia, Sunset, or Woodley Fires, a claim form is timely if it is filed within three years after the date of mailing of a notice of supplemental or escape assessment, issued as a result of the transfer of the property or prior to the transfer of the real property to a third party, whichever is earlier, when all of the following apply: • The Assessor reassesses the property, pursuant to Revenue and Taxation Code section 170, because the property was damaged or destroyed by the above-named fires, for which the Governor proclaimed a state of emergency. • A supplemental or escape assessment was issued on or after the state of emergency due to a previously unrecorded change in ownership before the date of the fire. • The transferee acquired ownership of the property through, but not limited to, the provisions of the Probate Code commencing with section 13600 on or after the date of the state of emergency. • The claim is filed before January 1, 2031. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend the claim with any revised information. Please note:"]

BOE-58-G *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*

[Revised (P1) under the Certification section to add "/Seller*" to the end of the lines "Signature of Transferor"; revised (P1) at the bottom of the

page to add the footnote "See Instructions on Page 3."; revised (P2) under the Certification section to add "/Buyer" after "Transferee" to the line "Signature of Transferee or Legal Representative"; revised (P3) in the first sentence of the first paragraph to add "...(s), the transferor(s) legal representative, trustee, executor, or administrator" and "or the transferee's legal representative"; revised (P3) under the first paragraph to add "Effective January 1, 2026, for properties damaged or destroyed by the 2025 Palisades, Eaton, Hurst, Lidia, Sunset, or Woodley Fires, a claim form is timely if it is filed within three years after the date of mailing of a notice of supplemental or escape assessment, issued as a result of the transfer of the property or prior to the transfer of the real property to a third party, whichever is earlier, when all of the following apply: • The Assessor reassesses the property, pursuant to Revenue and Taxation Code section 170, because the property was damaged or destroyed by the above-named fires, for which the Governor proclaimed a state of emergency. • A supplemental or escape assessment was issued on or after the state of emergency due to a previously unrecorded change in ownership before the date of the fire. • The transferee acquired ownership of the property through, but not limited to, the provisions of the Probate Code commencing with section 13600 on or after the date of the state of emergency. • The claim is filed before January 1, 2031. Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend the claim with any revised information. Please note:"]

BOE-64-SES *Initial Purchaser Claim for Solar Energy System New Construction Exclusion*

[Revised (P1) in the paragraph under the form title to add "installed prior to January 1, 2027" and "within three years of the date of purchase."; revised (P2) under subsection (e)(1)(A) to add "(i)(I) The claim for an exclusion under this subdivision shall be considered timely if it is filed within three years of the date of purchase. (II) An otherwise valid claim for exclusion under this subdivision filed after the deadline set by subclause (I) shall be applied beginning on the lien date of the assessment year in which the claim is filed. (ii) The provisions of clause (i) shall become operative on January 1, 2027."; revised (P2) under subsection (i)(1) to add "Except as provided in paragraph (2),..."; revised (P2) under subsection (i)(2) to add "Notwithstanding paragraph (1)..."]

BOE-237 *Exemption of Low-Income Tribal Housing*

[Revised (P1) Question 7 to add a third checkbox "a limited partnership that includes a federally recognized tribe or its tribally designated housing entity as the sole general partner (documentation required for first-time filers), which received federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code"; revised (P1) Question 9 to remove "or" between "tribes" and "tribally designated housing entities" and to add "or specified limited partnerships" after "tribally designated housing entities".]

BOE-266-E *Ownership Statement Cooperative Housing Corporation*

[Revised (P1) under the title to remove the sentence "Failure to file will result in the assessment of a penalty."; revised (P1) above the Certification section to remove the sentence "Failure to file the ownership statement shall result in a penalty described in Revenue and Taxation Code section 482 for each individual unit or lot whose owner or shareholder fails to independently file the change in ownership statement."]

BOE-305-A *Informal Assessment Review*

[Revised (P1) under the form title to remove "NOTE: To be completed and filed with the assessor's office." and to add "This form shall be used only in counties where the board of supervisors has adopted a resolution pursuant to Revenue and Taxation Code section 1603(d). This form must be filed with the Assessor by March 15, 20xx."; revised (P1) under the heading Important to add a new paragraph "Section 51 of the California Revenue and Taxation Code provides that the assessed value of any real property shall not exceed its market value on the January 1 lien date. If you have evidence that the value of your property on January 1, 20XX is less than its assessed value, please provide the information requested below and mail this form to the Assessor's office by March 15, 20XX. Should March 15 fall on a weekend or holiday, the filing deadline moves to the next business day. Informal Assessment Review forms mailed and postmarked after the deadline will not be processed. Applicants will be notified by mail of any late filing. If you have any questions, please contact the Assessor's office at."; revised (P1) under the heading Important and the new paragraph above to remove "You should keep..." and "...and as a reminder to file an Application for Changed Assessment by [September 15/November 30] if your assessment issue has not been resolved.", and to add "Retain..." and "To preserve your assessment appeal rights, see Instructions on page 2 for additional information."; revised (P1) to remove "Applicant" from the section heading "Applicant and Property Information" and to replace it with "Owner"; revised (P1)

fields under the heading Owner and Property Information to add "Owner" before "Name", to add "...or Identification Number" after "Assessor's Parcel Number", to add "Property Address (Street/City/Zip Code)", to add "... (Street/City/State/Zip Code) after "Mailing Address", to remove "City", "State", "Zip Code", "Alternate Telephone", and "Fax Telephone", to add "Email Address", to add "...of this property..." and "...*" to the line "Your opinion of value as of January 1", and to add "**Attach any information that supports your opinion of value."; revised (P1) under the heading Comparable Market Data Information to add "In the table below, provide recent sales information for comparable properties of similar type and location, with sale dates no later than March 31. If more space is needed, please attach additional pages."; revised (P1) in the table column headings under "Comparable Market Data Information" to add "Sale" before "Price", to add "Detailed Property" before "Description" and to remove "if additional space is needed, use back of form."); revised (P1) Certification section, to remove "hereon, including any accompanying statements or documents", and to add "under penalty of the laws of the State of California" and "herein" to the sentence to read "I certify (or declare) under penalty of the laws of the State of California that the foregoing and all information herein, is true, correct, and complete to the best of my knowledge and belief."; revised (P1) Certification section, to add a second sentence "Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief."; revised (P1) fields under the Certification heading to add "Date" and to remove "Owner Name"; revised (P2) Instructions to remove "Section 51 of the California Revenue and Taxation Code provides that the assessed value of any real property shall not exceed its market value on the January 1 lien date. If you have evidence that the value of your property on January 1, 20 is less than its assessed value, please provide the information requested below and return this form to the assessor's office by MARCH 15. Should March 15 fall on a weekend, holiday, or the county's offices are closed for the entire day, the filing deadline moves to the next business day. Informal Assessment Review forms postmarked or delivered to the assessor's office AFTER THE DEADLINE WILL NOT BE PROCESSED. Applicants will be notified by mail of any late filing. If you have any questions, please contact the assessor's office at. To protect your rights, you should file an Application for Changed Assessment with the clerk of the county board NO LATER THAN [SEPTEMBER 15/NOVEMBER 30] if: (1) you are unable to meet the March 15 filing deadline for this form; (2) you receive the assessor's response to your request for an assessment review before September

1 but disagree with the assessor's value; or (3) you do not receive the assessor's response to your request for an assessment review by September 1. If the board of supervisors in the county in which the real property is located has adopted a resolution in accordance with section 1603 of the Revenue and Taxation Code and if you receive the assessor's value conclusion resulting from your request for an assessment review after September 1, then the deadline for filing the Application for Changed Assessment will be either 60 days after the mailing of the response by the assessor or by December 31 of the year in which the application for Informal Assessment Review is filed, whichever is earlier. You should check with the clerk of the board of supervisors to determine if a section 1603 resolution has been adopted. The normal assessment appeals filing period is from JULY 2 through [SEPTEMBER 15/NOVEMBER 30]. You may request an Application for Changed Assessment after July 2 by calling the clerk of the board of supervisors at." and to add "If the board of supervisors of a county where the real property is located has adopted a resolution in accordance with section 1603(d) of the Revenue and Taxation Code, the deadline for filing the Assessment Appeal Application will be 60 days after the mailing of the response by the Assessor if all the following conditions are met: 1. The request for review was submitted to the Assessor on form 305-A, Informal Assessment Review. 2. The request for review was made to the Assessor on or before the immediately preceding March 15. 3. The Assessor's value conclusion resulting from the request for review was mailed on or after September 1 of the calendar year in which the request was made. 4. The Assessor did not reduce the assessment in question in the full amount as requested. 5. The application is filed on or before December 31 of the year in which the request for reassessment was filed. To protect your rights, file an Assessment Appeal Application with the county clerk of the board no later than [SEPTEMBER 15/NOVEMBER 30] if: 1. You are unable to meet the March 15 deadline to file this form; 2. You receive the Assessor's response to your request for an assessment review on or after September 1 but disagree with the Assessor's value; or 3. You do not receive the Assessor's response to your request for an assessment review by September 1."]

BOE-502-AH *Change of Ownership Statement*

[Revised (P2), Part 2., B. Type of Transfer, to add checkbox and "Boundary Adjustment".]

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

[Revised (P1), under the Transfer/Property Information section to move checkbox and "Decedent's grandparent(s) or grandchild(ren)" next to checkbox and "Decedent's parent(s) or child(ren)", and to add "If

qualified for exclusion from reassessment, the appropriate Claim for Reassessment Exclusion form must be filed.*" below the checkboxes; revised (P1) under the Transfer/Property Information section to remove the lines "If qualified for exclusion from reassessment, a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* must be filed (see instructions).", " If qualified for exclusion from reassessment, a *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild* must be filed (see instructions)." and duplicate lines and checkboxes "Was this the decedent's principal residence? Yes No" and "Is this property a family farm? Yes No."; revised (P1) under the Transfer/Property Information section to add "Will a beneficiary or heir claim this property as their principal residence? Yes No If YES, and the death occurred on or after February 16, 2021, the transferee must file for homeowners' or disabled veterans' exemption within 1 year of the date of death.*"; revised (P1) Name of Trustee line to add "/Legal Representative" and Address of Trustee to add "/Legal Representative"; revised (P1) at the bottom of the page to add the footnote "See Instructions on Page 2."; revised (P2) question at the top of the page to add the sentences "Form BOE-100-B, *Statement of Change in Control and Ownership of Legal Entities* must be filed. See Instructions below."; revised (P2) to remove section title "Mailing Address for Future Property Tax Statements" and to replace with "Mail Property Tax Information To"; revised (P2), Instructions section for Parent/Child and Grandparent/Grandchild Exclusions to remove "...Assessed Value Change" and to replace with "...Supplemental or Escape Assessment"; revised (P2) Instructions section for Parent/Child and Grandparent/Grandchild Exclusions to add sentences "IMPORTANT: If seeking an exclusion from reassessment for a transfer that occurred on or after February 1, 2021, the BOE-266, *Claim for Homeowners' Property Tax Exemption* or BOE-261-G, *Claim for Disabled Veterans' Property Tax Exemption* must be filed within one year of the date of death or transfer. If either deadline is missed, prospective relief may be available."; revised (P2) Instructions section to add bullet point "Form BOE-100-B: Contact the Board of Equalization's (BOE) Legal Entity Ownership Program Section at 916-274-3410 or refer to the BOE's website at www.boe.ca.gov to obtain the form, applicable filing requirements, and penalty information."]

BOE-566-K *Oil and Gas Operating Expense Data*

[Revised (P2), Capital Expenditures section, line 27 to remove "Remarks:" and to replace with "Total CalGEM SB 551 Abandonment, Decommissioning, and Remediation Cost Estimates."; revised (P2) Capital Expenditures section to add "28. Remarks:"; revised (P4) to add

"Line 27. Senate Bill 551 (2019, Public Resources Code 3205.7) requires operators of oil and gas wells to submit cost estimates to CalGEM for the total cost of plugging and abandonment for each of their wells, the decommissioning of all attendant facilities, and the site remediation that is needed to restore each site as required by existing regulations."]

Please place these forms on the Board's May 2026 Administrative Consent Agenda for approval.

DY:ta
Attachments

Approved:

Yvette M. Stowers
Executive Director

Board Approved:

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
*To avoid denial or partial prospective relief, a Homeowners' Exemption or Disabled Veterans' Exemption must be filed within one year of the transfer date by the transferee(s).**
 - 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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief 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 sections 69, 69.3, or 69.6.

SIGNATURE OF TRANSFEROR/SELLER* ▶	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR/SELLER* ▶	PRINTED NAME	DATE
MAILING ADDRESS		DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP		EMAIL ADDRESS

* See Instructions on Page 4.

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 (go to question c).
 - Stepparent of the grandchild (a stepparent need not be deceased) (go to section D).
 - 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 (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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief and that I am the grandparent or grandchild (or transferee's legal representative) of the transferors listed in Section B.

SIGNATURE OF TRANSFEREE/BUYER OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
SIGNATURE OF TRANSFEREE/BUYER 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

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021
Revenue and Taxation Code Section 63.2
Property Tax Rule 462.520**

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 63.2, provides that the terms "purchase" or "change in ownership" do not include the purchase or transfer of a family home or family farm between grandparents and their grandchildren.

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

For purposes of this exclusion, a grandchild is a child of the child of the grandparent. A "child" means any of the following:

- A child born of the parent, except a child who has been adopted by another person.
- A stepchild, while the relationship of stepparent and stepchild exists.
- An in-law child, while the in-law relationship exists.
- A child adopted by the parent pursuant to statute, other than an individual adopted after reaching 18 years of age.
- A foster child of a state-licensed foster parent.

A family home must have been the principal residence of the transferor and must continue or become the principal residence of the transferee within one year of the date of transfer or change in ownership. For real property that is sold or gifted, the date of recording of the deed is presumed to be the date of transfer or change in ownership. For real property that is inherited via trust, will, or intestate succession, date of death is the date of change in ownership. **For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership. If the exemption claim is filed after the one-year period, prospective relief may be available.**

A family farm is any real property that is under cultivation or being used for pasture or grazing, or that is used to produce any agricultural commodity. "Agricultural commodity" means any and all plant and animal products produced in this state for commercial purposes, including, but not limited to, plant products used for producing biofuels, and cultivated industrial hemp (Government Code section 51201).

If the assessed value of the family home or each legal parcel of a family farm on the date of transfer exceeds the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value. Beginning February 16, 2023 and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at www.boe.ca.gov/prop19.

Exclusion filing requirements:

- For a **family farm**, this claim form must be completed, signed by the transferor(s), **the transferor(s) legal representative, trustee, executor, or administrator**, and the transferee **or the transferee's legal representative**, and filed with the Assessor.
- For a **family home**, (1) this claim form must be completed, signed by the transferor(s), **the transferor(s) legal representative, trustee, executor, or administrator**, and the transferee **or the transferee's legal representative**, 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.

Effective January 1, 2026, for properties damaged or destroyed by the 2025 Palisades, Eaton, Hurst, Lidia, Sunset, or Woodley Fires, a claim form is timely if it is filed within three years after the date of mailing of a notice of supplemental or escape assessment, issued as a result of the transfer of the property or prior to the transfer of the real property to a third party, whichever is earlier, when all of the following apply:

- The Assessor reassesses the property, pursuant to Revenue and Taxation Code section 170, because the property was damaged or destroyed by the above-named fires, for which the Governor proclaimed a state of emergency.
- A supplemental or escape assessment was issued due to a previously unrecorded change in ownership on or after the date of the state of emergency.
- The transferee acquired ownership of the property through, but not limited to, the provisions of the Probate Code commencing with section 13600 on or after the date of the state of emergency.
- The claim is filed before January 1, 2031.

If all the above conditions are met, the homeowners' or disabled veterans' exemption is timely if it is filed within a year of the date of mailing of the notice of the supplemental or escape assessment.

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
*To avoid denial or partial prospective relief, a Homeowners' Exemption or Disabled Veterans' Exemption must be filed within one year of the transfer date by the transferee(s).**
 - 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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief 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 sections 69, 69.3, or 69.6.

SIGNATURE OF TRANSFEROR/SELLER* ▶	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR/SELLER* ▶	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

* See Instructions on Page 4.

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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief, and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B.

SIGNATURE OF TRANSFEREE/BUYER OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
SIGNATURE OF TRANSFEREE/BUYER 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.

Exclusion filing requirements:

- For a **family farm**, this claim form must be completed, signed by the transferor(s), **the transferor(s) legal representative, trustee, executor, or administrator**, and the transferee **or the transferee's legal representative**, and filed with the Assessor.
- For a **family home**, (1) this claim form must be completed, signed by the transferor(s), **the transferor(s) legal representative, trustee, executor, or administrator**, and the transferee **or the transferee's legal representative**, 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.

Effective January 1, 2026, for properties damaged or destroyed by the 2025 Palisades, Eaton, Hurst, Lidia, Sunset, or Woodley Fires, a claim form is timely if it is filed within three years after the date of mailing of a notice of supplemental or escape assessment, issued as a result of the transfer of the property or prior to the transfer of the real property to a third party, whichever is earlier, when all of the following apply:

- The Assessor reassesses the property, pursuant to Revenue and Taxation Code section 170, because the property was damaged or destroyed by the above-named fires, for which the Governor proclaimed a state of emergency.
- A supplemental or escape assessment was issued due to a previously unrecorded change in ownership on or after the date of the state of emergency.
- The transferee acquired ownership of the property through, but not limited to, the provisions of the Probate Code commencing with section 13600 on or after the date of the state of emergency.
- The claim is filed before January 1, 2031.

If all the above conditions are met, a filing to claim the homeowners' or disabled veterans' exemption is treated as timely if it is filed within a year of the date of mailing of the notice of the supplemental or escape assessment.

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.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD

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 (if applicable)	DATE OF DEATH (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

B. TRANSFEROR(S)/SELLER(S) (additional transfers please complete Section D on the reverse)

- Print full name(s) of transferor(s) _____
- Social security number(s) _____
- Family relationship(s) to transferee(s) _____
 If adopted, age at time of adoption _____
- Was this property the transferor's principal residence? Yes No
 If **yes**, please check which of the following exemptions was granted or was eligible to be granted on this property:
 Homeowners' Exemption Disabled Veterans' Exemption
- Have there been other transfers that qualified for this exclusion? Yes No
 If **yes**, please attach a list of all previous transfers that qualified for this exclusion. (This list should include for each property: the County, Assessor's parcel number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal residence must be identified.)
- Was only a partial interest in the property transferred? Yes No If **yes**, percentage transferred _____ %
- 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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section C. 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 69.5.

SIGNATURE OF TRANSFEROR/SELLER*	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR/SELLER*	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

* See Instructions on Page 3.

(Please complete applicable information on reverse side.)

C. TRANSFEREE(S)/BUYER(S) (additional transferees please complete Section E below)

1. Print full name(s) of transferee(s) _____

2. Family relationship(s) to transferor(s) _____

If adopted, age at time of adoption _____

If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership (*registered means registered with the California Secretary of State*) with stepparent on the date of purchase or transfer? Yes No

If **no**, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership

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

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

If **no**, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership

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

3. ALLOCATION OF EXCLUSION (If the full cash value of the real property transferred exceeds the one million dollar value exclusion, the transferee must specify on an attachment to this claim the amount and allocation of the exclusion that is being sought.)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B; and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE/BUYER 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.

D. ADDITIONAL TRANSFEROR(S)/SELLER(S)

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

E. ADDITIONAL TRANSFEREE(S)/BUYER(S)

NAME	RELATIONSHIP

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD
Revenue and Taxation Code, Section 63.1

IMPORTANT: In order to qualify for this exclusion, a claim form must be completed and signed by the transferor(s), the transferor(s) legal representative, trustee, executor, or administrator, and a transferee or the transferee's legal representative, and filed with the Assessor. A claim form is timely filed 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 for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim.

Effective January 1, 2026, for properties damaged or destroyed by the 2025 Palisades, Eaton, Hurst, Lidia, Sunset, or Woodley Fires, a claim form is timely if it is filed within three years after the date of mailing of a notice of supplemental or escape assessment, issued as a result of the transfer of the property or prior to the transfer of the real property to a third party, whichever is earlier, when all of the following apply:

- The Assessor reassesses the property, pursuant to Revenue and Taxation Code section 170, because the property was damaged or destroyed by the above-named fires, for which the Governor proclaimed a state of emergency.
- A supplemental or escape assessment was issued on or after the state of emergency due to a previously unrecorded change in ownership before the date of the fire.
- The transferee acquired ownership of the property through, but not limited to, the provisions of the Probate Code commencing with section 13600 on or after the date of the state of emergency.
- The claim is filed before January 1, 2031.

Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend the claim with any revised information. **Please note:**

1. This exclusion only applies to transfers that occur on or after November 6, 1986 and on or before February 15, 2021.
2. In order to qualify, the real property must be transferred from parents to their children or children to their parents.
3. If you do not complete and return this form, it may result in this property being reassessed.
4. Revenue and Taxation Code section 63.1 provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
 - The principal residence between parents and children, and/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children.

NOTE: Effective January 1, 2009, Revenue and Taxation Code section 63.1(j) allows a county board of supervisors to 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.

For transfers occurring on or after February 16, 2021, please file form BOE-19-P, Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021.

**CLAIM FOR REASSESSMENT EXCLUSION FOR
TRANSFER FROM GRANDPARENT TO GRANDCHILD**

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

A. PROPERTY

ASSESSOR'S PARCEL/ID NUMBER	PROPERTY ADDRESS
DATE OF PURCHASE OR TRANSFER	RECORDER'S DOCUMENT NUMBER
DATE OF DEATH OF GRANDPARENT (if applicable)	PROBATE NUMBER (if applicable)

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 63.1. [See Title 42 United States Code, section 405(c)(2)(C)(i) which authorizes the use of social security numbers for identification purposes in the administration of any tax.] A foreign national who cannot obtain a social security number may provide a tax identification number issued by the Internal Revenue Service. The numbers are used by the Assessor and the state to monitor the exclusion limit.

B. TRANSFEROR(S)/SELLER(S) (GRANDPARENTS)

- Print full name(s) of transferor(s) _____
- Was this property the principal residence of the transferor? Yes No
If **yes**, please check which one of the following exemptions was granted or was eligible to be granted on this property:
 Homeowners' Exemption Disabled Veterans' Exemption
- Was real property other than the principal residence of the transferor transferred? Yes No
- Was only a partial interest in the property transferred? Yes No If yes, percentage transferred _____%.
- Did you own this property as a joint tenant? Yes No
- Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief and that I am the grandparent (or their legal representative) of the transferees listed in Section C. 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 69.5.

SIGNATURE OF TRANSFEROR/SELLER*	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR/SELLER*	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

* See Instructions on Page 3.

C. TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (additional transferees please complete "D" below)

1. Print full name(s) of transferee(s) _____
 Family relationship(s) to transferor(s) _____
 If adopted, age at time of adoption _____ Adopted by whom? _____

2. Parent: Name of direct descendant of grandparent (child) _____
 Date of death of direct descendant _____

(Direct descendant must be deceased in order to qualify for this exclusion. Please provide death certificate.)

Social security number of direct descendant: _____

a. Was 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 (*go to question c*).
 Stepparent of the grandchild (*a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased*) (*go to question 3*).

c. Had surviving spouse/partner remarried or entered into a registered domestic partnership as of the date of purchase or transfer?
 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/partnership registration: _____ (*Please provide marriage or partnership certificate.*)

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 death certificate.*)

3. Did transferee receive a principal residence from parents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from parents.)
 Yes No

If yes: County: _____ Assessor's Parcel Number: _____

4. Did transferee receive real property other than a principal residence from deceased parent who is a direct descendant of grandparents? (If transferee has already received an excludable principal residence, or interest therein, from parents, then the purchase or transfer of a principal residence from grandparents will not be excluded as a principal residence but will be applied toward the one million dollar (\$1,000,000) full cash value limit exclusion of other real property received from deceased parents.) Yes No

If yes, attach list of all previous transfers (include for each property: the county, Assessor's parcel number, situs address, date of transfer, names of all transferees, and the family relationship).

Note: The Assessor may require additional legal documentation to support the above answers.

D. ADDITIONAL TRANSFEREE(S)/BUYER(S) (GRANDCHILD) (continued)	
NAME	RELATIONSHIP

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief and that I am the grandchild (or their legal representative) of the transferors listed in Section B. I certify that all my parents who qualify as children of my transferor grandparents are deceased as of the date of transfer or purchase, and that all of the transferees are eligible transferees within the meaning of section 63.1 of the Revenue and Taxation Code.

SIGNATURE OF TRANSFEREE/BUYER OR LEGAL REPRESENTATIVE	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP	EMAIL ADDRESS

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER FROM GRANDPARENT TO GRANDCHILD

Revenue and Taxation Code, Section 63.1

IMPORTANT: In order to qualify for this exclusion, a claim form must be completed and signed by the transferor(s), the transferor(s) legal representative, trustee, executor, or administrator, and a transferee or the transferee's legal representative, and filed with the Assessor. A claim form is timely filed 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 for this property. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which you file your claim.

Effective January 1, 2026, for properties damaged or destroyed by the 2025 Palisades, Eaton, Hurst, Lidia, Sunset, or Woodley Fires, a claim form is timely if it is filed within three years after the date of mailing of a notice of supplemental or escape assessment, issued as a result of the transfer of the property or prior to the transfer of the real property to a third party, whichever is earlier, when all of the following apply:

- The Assessor reassesses the property, pursuant to Revenue and Taxation Code section 170, because the property was damaged or destroyed by the above-named fires, for which the Governor proclaimed a state of emergency.
- A supplemental or escape assessment was issued on or after the state of emergency due to a previously unrecorded change in ownership before the date of the fire.
- The transferee acquired ownership of the property through, but not limited to, the provisions of the Probate Code commencing with section 13600 on or after the date of the state of emergency.
- The claim is filed before January 1, 2031.

Complete all of Sections A, B, and C and answer each question or your claim may be denied. Proof of eligibility, including a copy of the transfer document, trust, or will, may be required. In situations where all information is not known by the due date, the parties should file this claim with as much information as possible, and later amend that claim with any revised information. **Please note:**

1. This exclusion only applies to transfers that occur on or after March 27, 1996 and on or before February 15, 2021.
2. In order to qualify, all the parents of that grandchild **must** be deceased as of the date of purchase or transfer. As used in the preceding sentence, parents are those persons who qualify under section 63.1 as children of the grandparents. However, for transfers that occur on or after January 1, 2006, a child-in-law of the grandparent that is a stepparent to the grandchild need not be deceased in meeting the condition that "all of the parents" of the grandchild must be deceased.
3. In order to qualify, the real property must be transferred from grandparents to their grandchildren.
4. If you do not complete and return this form, it may result in this property being reassessed.
5. Revenue and Taxation Code section 63.1 provides, with certain limitations, that a "change in ownership" does not include the purchase or transfer of:
 - The principal residence between parents and children and certain grandparent and grandchild transfers (see above); and/or
 - The first \$1,000,000 of the factored base year value of other real property between parents and children and certain grandparent and grandchild transfers (see above).

NOTE: Effective January 1, 2009, Revenue and Taxation Code section 63.1(j) allows a county board of supervisors to 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.

For transfers occurring on or after February 16, 2021, please file form BOE-19-G, *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021.*

**INITIAL PURCHASER
CLAIM FOR SOLAR ENERGY SYSTEM
NEW CONSTRUCTION EXCLUSION**

California law provides that under certain circumstances the initial purchaser of a building with an active solar energy system, *installed prior to January 1, 2027*, may qualify for a reduction in the assessed value of the property. In order to qualify for this reduction, this claim form must be completed and signed by the buyer and filed with the Assessor *within three years of the date of purchase*. Please refer to the General Information section for details.

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

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Note: "active solar energy system" does not include a solar swimming pool heater or hot tub heater.

CLAIMANT NAME (LAST, FIRST, MIDDLE INITIAL)

ADDRESS	CITY	STATE	ZIP
EMAIL ADDRESS		DAYTIME TELEPHONE NUMBER ()	
ASSESSORS PARCEL NUMBER	PURCHASE DATE	INSTALLATION DATE	

Check and complete the following:

1. What is the value attributable to the active solar energy system included in the purchase price of the new building? **Attach a copy of any documents necessary to identify the type and value of the active energy system included in the purchase price.**
2. What is the amount of any rebate for the active solar energy system provided to either the owner-builder or you? (See General Information)
3. Yes No Does the active solar energy system have pipes and ducts that are used to carry both energy derived from solar energy and energy derived from other sources? (See General Information)

BUILDER NAME	TITLE		
ADDRESS	CITY	STATE	ZIP
EMAIL ADDRESS		DAYTIME TELEPHONE NUMBER ()	

CERTIFICATION

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT	DATE
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GENERAL INFORMATION

Section 73 states, in part:

- (b)(1) "Active solar energy system" means a system that, upon completion of the construction of a system as part of a new property or the addition of a system to an existing property, uses solar devices, which are thermally isolated from living space or any other area where the energy is used, to provide for the collection, storage, or distribution of solar energy.
- (2) "Active solar energy system" does not include solar swimming pool heaters or hot tub heaters.
- (3) Active solar energy systems may be used for any of the following:
- (A) Domestic, recreational, therapeutic, or service water heating.
 - (B) Space conditioning.
 - (C) Production of electricity.
 - (D) Process heat.
 - (E) Solar mechanical energy.
- (d)(3) An active solar energy system that uses solar energy in the production of electricity does not include auxiliary equipment, such as furnaces and hot water heaters, that use a source of power other than solar energy to provide usable energy. An active solar energy system that uses solar energy in the production of electricity does include equipment, such as ducts and hot water tanks, that is utilized by both auxiliary equipment and solar energy equipment, that is, dual use equipment. That equipment is active solar energy system property only to the extent of 75 percent of its full cash value.
- (e)(1) Notwithstanding any other law, for purposes of this section, "the construction or addition of any active solar energy system" includes the construction of an active solar energy system incorporated by the owner-builder in the initial construction of a new building that the owner-builder does not intend to occupy or use. The exclusion from "newly constructed" provided by this subdivision applies to the initial purchaser who purchased the new building from the owner-builder, but only if the owner-builder did not receive an exclusion under this section for the same active solar energy system and only if the initial purchaser purchased the new building prior to that building becoming subject to reassessment to the owner-builder, as described in subdivision (d) of Section 75.12. The assessor shall administer this subdivision in the following manner:
- (A) The initial purchaser of the building shall file a claim with the assessor and provide to the assessor any documents necessary to identify the value attributable to the active solar energy system included in the purchase price of the new building. The claim shall also identify the amount of any rebate for the active solar energy system provided to either the owner-builder or the initial purchaser by the Public Utilities Commission, the State Energy Resources Conservation and Development Commission, an electrical corporation, a local publicly owned electric utility, or any other agency of California.
 - (i) (I) The claim for an exclusion under this subdivision shall be considered timely if it is filed within three years of the date of purchase.
 - (II) An otherwise valid claim for exclusion under this subdivision filed after the deadline set by subclause (I) shall be applied beginning on the lien date of the assessment year in which the claim is filed.
 - (ii) The provisions of clause (i) shall become operative on January 1, 2027.
 - (B) The assessor shall evaluate the claim and determine the portion of the purchase price that is attributable to the active solar energy system. The assessor shall then reduce the new base year value established as a result of the change in ownership of the new building by an amount equal to the difference between the following two amounts:
 - (i) That portion of the value of the new building attributable to the active solar energy system.
 - (ii) The total amount of all rebates, if any, described in subparagraph (A) that were provided to either the owner-builder or the initial purchaser.
 - (C) The extension of the new construction exclusion to the initial purchaser of a newly constructed new building shall remain in effect only until there is a subsequent change in ownership of the new building.
- (f) Notwithstanding any other law, the exclusion from new construction provided by this section shall remain in effect only until there is a subsequent change in ownership.
- (g) This section applies to property tax lien dates for the 1999-2000 fiscal year to the 2025-26 fiscal year, inclusive.
- (h) The amendments made to this section by the act that added this subdivision apply beginning with the lien date for the 2008-09 fiscal year.
- (i)(1) **Except as provided in paragraph (2)**, this section shall remain in effect only until January 1, 2027, and as of that date is repealed.
- (2) **Notwithstanding paragraph (1)**, active energy solar systems that qualify for an exclusion under this section prior to January 1, 2027, shall continue to be excluded on and after January 1, 2027, until there is a subsequent change in ownership.

EXEMPTION OF LOW-INCOME TRIBAL HOUSING

To receive the full exemption, this claim must be filed by 5:00 p.m., February 15.

State of California, County of _____

(name of person making claim)

who is filing this claim as, or on behalf of, the _____ of the property described herein, states: (tribe or tribally designated housing, owner and/or entity)

1. That as _____ (officer)

2. of the _____ (name of tribe or tribally designated housing entity)

3. the mailing address of which is _____ ZIP _____ (give complete mailing address)

4. the location of the property for which exemption is claimed is _____ (give complete address)

ZIP _____ Assessor's Parcel Number: _____

5. That this claim for exemption is made for the 20____ - 20____ fiscal year on the leased property described above.

6. That at least 30% of the housing are used for rental housing and related facilities for tenants who are persons of low income as defined in section 50079.5 of the Health and Safety Code or applicable federal, state, or local financial assistance agreements and the rents charged do not exceed the limits provided in section 50053 of the Health and Safety Code or applicable federal, state, or local financial assistance agreements. An affidavit by the claimant affirming that the tenants' incomes and rents do not exceed those limits is attached. The exemption cannot be allowed without the income affidavit.

7. That the property is owned and operated by an [] owner [] operator [] owner/operator [] a federally recognized tribe (documentation required for first time filers) [] a tribally designated housing entity (documentation required for first time filers) which is nonprofit and no part of those net earnings inure to the benefit of any private shareholder. [] a limited partnership that includes a federally recognized tribe or its tribally designated housing entity as the sole general partner (documentation required for first-time filers), which received federal low-income housing tax credits pursuant to section 42 of the Internal Revenue Code.

8. That there is a deed restriction, agreement, or other legally binding document requiring that at least 30% of the housing units are occupied by or held for occupancy by qualifying low-income tenants.

9. BOE-237-A, Supplemental Affidavit for BOE-237, Housing — Lower-Income Households, is also required to be filed with the Assessor under the provisions of sections 251 and 254 of the Revenue and Taxation Code for those tribes, tribally designated housing entities, or specified limited partnerships filing BOE-237, Exemption of Low-Income Tribal Housing.

FOR ASSESSOR'S USE ONLY
Received by _____ (Assessor's designee)
of _____ (county or city)
on _____ (date)

Whom should we contact during normal business hours for additional information?
NAME _____
ADDRESS (street, city, state, zip code) _____
DAYTIME PHONE NUMBER () _____ EMAIL ADDRESS _____

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information herein, including any accompanying statements or materials, is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF PERSON MAKING CLAIM TITLE DATE

INFORMAL ASSESSMENT REVIEW

This form shall be used only in counties where the board of supervisors has adopted a resolution pursuant to Revenue and Taxation Code section 1603(d). This form must be filed with the Assessor by March 15, 20_____

IMPORTANT

Section 51 of the California Revenue and Taxation Code provides that the assessed value of any real property shall not exceed its market value on the January 1 lien date. If you have evidence that the value of your property on January 1, 20_____ is less than its assessed value, please provide the information requested below and mail this form to the Assessor's office by **March 15, 20_____**. Should March 15 fall on a weekend or holiday, the filing deadline moves to the next business day. Informal Assessment Review forms mailed and postmarked **after the deadline will not be processed**. Applicants will be notified by mail of any late filing. If you have any questions, please contact the Assessor's office at _____.

Retain a copy of this form for your records. To preserve your assessment appeals rights, see Instructions on page 2 for additional information.

OWNER AND PROPERTY INFORMATION

OWNER NAME (LAST, FIRST, MIDDLE INITIAL)		ASSESSOR'S PARCEL NUMBER OR IDENTIFICATION NUMBER
PROPERTY ADDRESS (STREET/CITY/ZIP CODE)		
MAILING ADDRESS (STREET/CITY/STATE/ZIP CODE)		
DAYTIME TELEPHONE	EMAIL ADDRESS	
YOUR OPINION OF VALUE OF THIS PROPERTY AS OF JANUARY 1.*		
<p>§ *Attach any information that supports your opinion of value.</p>		

COMPARABLE MARKET DATA INFORMATION

In the table below, provide recent sales information for comparable properties of similar type and location, with sale dates no later than March 31. If more space is needed, please attach additional pages.

SALE	ADDRESS	SALE DATE	SALE PRICE	DETAILED PROPERTY DESCRIPTION
1				
2				
3				

CERTIFICATION

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

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

OWNER SIGNATURE ▶	DATE
AGENT SIGNATURE (IF APPLICABLE) ▶	AGENT NAME (IF APPLICABLE)
AGENT COMPANY NAME (IF APPLICABLE)	AGENT E-MAIL ADDRESS (IF APPLICABLE)

INSTRUCTIONS

If the board of supervisors of a county where the real property is located has adopted a resolution in accordance with section 1603(d) of the Revenue and Taxation Code, the deadline for filing the Assessment Appeal Application will be 60 days after the mailing of the response by the Assessor if all the following conditions are met:

1. The request for review was submitted to the Assessor on form 305-A, Informal Assessment Review.
2. The request for review was made to the Assessor on or before the immediately preceding March 15.
3. The Assessor's value conclusion resulting from the request for review was mailed on or after September 1 of the calendar year in which the request was made.
4. The Assessor did not reduce the assessment in question in the full amount as requested.
5. The application is filed on or before December 31 of the year in which the request for reassessment was filed.

To protect your rights, file an Assessment Appeal Application with the county clerk of the board **no later than** _____ if:

1. You are unable to meet the March 15 deadline to file this form;
2. You receive the Assessor's response to your request for an assessment review on or after September 1 but disagree with the Assessor's value; or
3. You do not receive the Assessor's response to your request for an assessment review by September 1.

CHANGE OF OWNERSHIP STATEMENT

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: _____ **Boundary Adjustment** 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 herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief. This declaration is binding on each and every buyer/transferee.

SIGNATURE OF BUYER/TRANSFEEE OR CORPORATE OFFICER ▶	DATE	TELEPHONE (____) _____
NAME OF BUYER/TRANSFEEE/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>DESCRIPTIVE INFORMATION <input checked="" type="checkbox"/> (IF APN UNKNOWN)</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>DISPOSITION OF REAL PROPERTY <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>
--	---

TRANSFER/PROPERTY INFORMATION Check all that apply and list details below.

Decedent's spouse Decedent's registered domestic partner

Decedent's parent(s) or child(ren) Decedent's grandparent(s) or grandchild(ren)

If qualified for exclusion from reassessment, the appropriate *Claim for Reassessment Exclusion* form must be filed.*

Was this the decedent's principal residence? YES NO Is this property a family farm? YES NO

Will a beneficiary or heir claim this property as their principal residence? YES NO

If YES, and the death occurred on or after February 16, 2021, the transferee must file for homeowners' or disabled veterans' exemption within 1 year of the date of death.*

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

NAME OF TRUSTEE/LEGAL REPRESENTATIVE	ADDRESS OF TRUSTEE/LEGAL REPRESENTATIVE
--------------------------------------	---

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.

* See Instructions on Page 2.

- 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 sections. **Form BOE-100-B, Statement of Change in Control and Ownership of Legal Entities must be filed. See Instructions below.**

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

MAIL PROPERTY TAX INFORMATION TO

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 foregoing and all information herein, including any accompanying statements or materials, 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

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.

IMPORTANT

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 **Supplemental or Escape Assessment**, 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. **IMPORTANT: If seeking an exclusion from reassessment for a transfer that occurred on or after February 16, 2021, the BOE-266, Claim for Homeowners' Property Tax Exemption or BOE-261-G, Claim for Disabled Veterans' Property Tax Exemption must be filed within one year of the date of death or transfer. If either deadline is missed, prospective relief may be available.**
- **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."
- **Form BOE-100-B:** Contact the Board of Equalization's (BOE) Legal Entity Ownership Program Section at 916-274-3410 or refer to the BOE's website at www.boe.ca.gov to obtain the form, applicable filing requirements, and penalty information.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

**OIL AND GAS OPERATING
EXPENSE DATA FOR 20__**

Declaration of costs and other related property information as of 12:01 A.M., January 1, 20__. File a separate report for each property.

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

OFFICIAL REQUIREMENT

A report submitted on this form is required of you by section 441(d) of the Revenue and Taxation Code. The statement must be completed according to the instructions and filed with the Assessor on or before April 1, 20__. Failure to timely file the statement will compel the Assessor's Office to estimate the value of your property from other information in its possession and add a penalty of 10 percent as required by Revenue and Taxation Code section 463.

2. DESCRIPTION OF THE PROPERTY *(A separate report must be filed for each property)*

FIELD NAME	LEASE NAME AND POOL
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RECOVERY
 PRIMARY OTHER. DESCRIBE:

3. PARCEL NUMBER	TAX RATE AREA
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4. ZONE OR WELL NUMBER

WELL DATA:	ASSESSOR'S USE ONLY			
4. NUMBER OF PRODUCING WELLS				
5. AVERAGE TUBING DEPTH, FEET				
6. PRODUCTION				
a. CRUDE OIL (BBLs)				
b. WATER (BBLs)				
c. GAS (MCF)				
FIELD OPERATING EXPENSES:	TOTAL COST (\$)			
7. LABOR, INCLUDING EMPLOYEE BENEFITS				
8. MATERIALS AND SUPPLIES (EXPENSED ITEMS ONLY)				
9. WELL MAINTENANCE, GENERAL (PULLING, BAILING, ETC.)				
10. CONTRACT WORK AND RENTALS				
11. INSURANCE				
12. UTILITIES				
13. COMPRESSION SERVICES				
14. TRANSPORTATION (EXCEPT CRUDE OIL HAULING)				
15. DEHYDRATION AND WASTE WATER DISPOSAL				
16. ENHANCED RECOVERY COSTS				
	COST	TYPE	BARRELS/MCF	
a. FUEL				
1. PURCHASED				
2. LEASE PRODUCTS				
b. WATER				
c. CHEMICALS				
d. MAINTENANCE AND REPAIRS				
e. PURCHASED STEAM - OFF SITE SOURCE				
TOTAL ENHANCED RECOVERY COSTS \$				
17. OVERHEAD (DIRECT-FIELD OR DISTRICT)				
18. OTHER. EXPLAIN FULLY ON ATTACHED SHEET				
19. TOTAL FIELD OPERATING EXPENSES				

CAPITAL EXPENDITURES

20. NEW WELLS						ASSESSOR'S USE ONLY
WELL NUMBER	WELL TYPE	DATE COMPLETED	DEPTH	COST \$		
TOTAL NEW WELL COST \$						
21. REMEDIAL WELL WORK						
WELL NUMBER	WELL TYPE	DATE COMPLETED	DEPTH	COST \$		
TOTAL REMEDIAL WELL WORK COST \$						
22. ABANDONMENTS						
WELL NUMBER	WELL TYPE	DATE ABANDONED	DEPTH	COST \$	SALVAGE VALUE \$	
TOTAL ABANDONMENT COST (NET) \$						
23. SURFACE INVESTMENT						
TYPE	DATE COMPLETED	COST \$				
TOTAL SURFACE INVESTMENT \$						
24. WORK IN PROGRESS						
	DESCRIPTION	COST \$				
FIXED PLANT, EQUIPMENT & OTHER						
WELLS, NON-FIXTURE & FIXTURE						
TOTAL IMPROVEMENT \$						
MOVEABLE EQUIPMENT						
25. OTHER (fully explain on attached sheet)						
26. TOTAL CAPITAL EXPENDITURES						
27. TOTAL CalGEM SB 551 ABANDONMENT, DECOMMISSIONING, AND REMEDIATION COST ESTIMATES						
28. REMARKS:						

DECLARATION BY ASSESSEE

OWNERSHIP TYPE (☑) Proprietorship <input type="checkbox"/> Partnership <input type="checkbox"/> Corporation <input type="checkbox"/> Other _____ <input type="checkbox"/>	<p style="text-align: center;">Note: The following declaration must be completed and signed. If you do not do so, it may result in penalties.</p> <p><i>I declare under penalty of perjury under the laws of the State of California that I have examined this property statement, and that the foregoing and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of the taxpayer's knowledge and belief, 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, 20__.</i></p>
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SIGNATURE OF ASSESSEE OR AUTHORIZED AGENT* ▶	DATE
NAME OF ASSESSEE OR AUTHORIZED AGENT* (typed or printed)	TITLE
NAME OF LEGAL ENTITY (other than DBA) (typed or printed)	FEDERAL EMPLOYER ID NUMBER
PREPARER'S NAME AND ADDRESS (typed or printed)	TELEPHONE NUMBER ()
EMAIL ADDRESS	TITLE

* Agent: See page 4 for Declaration by Assessee instructions.

**INSTRUCTIONS FOR COMPLETING THE OIL AND GAS
OPERATING EXPENSE DATA REPORT**

Line numbers listed in these instructions refer to identical line numbers printed on the form.

LINE 1. DATE, NAME, MAILING ADDRESS AND PHONE NUMBER

- a. At top of form: fill in the year of the lien date for which this expense report is made.
- b. NAME OF OPERATOR (PERSON OR CORPORATION)
If the name is preprinted, check the spelling and correct any error. In the case of an individual, enter the last name first, then the first name and middle initial. Partnerships must enter at least two names, showing the last name, first name, and middle initial for each partner. Corporation names should be complete so they will not be confused with fictitious or DBA (Doing Business As) names.
- c. DBA OR FICTITIOUS NAME
Enter the DBA name under which you are operating in this county below the name of the sole owner, partnership, or corporation.
- d. MAILING ADDRESS
Enter the mailing address of the legal entity shown in line 1b above. This may be either a street address or a post office box number. It may differ from the actual location of the property. Include the city, state, and ZIP code.
- e. PHONE NUMBER
Enter the phone number where we may contact you or your authorized representative for information regarding the subject property.

LINE 2. DESCRIPTION OF THE PROPERTY

Report each property or parcel on a separate report form. Fill in field name, lease name and pool. Conform to Division of Oil and Gas classification in regard to name of field, pool, and zone. Check whether recovery is primary or other type. If other, describe method [for example, water-flood, steam injection (cyclic or flood), fire flood, etc.].

LINE 3. PARCEL NUMBER

Fill in the parcel number and tax rate area number, if known.

LINE 4. Producing wells reported are those wells which actually contribute to normal lease production on a profitable basis.

LINE 6. Production is to be for the same period as used for the reporting of the expense data on this form.

LINES 7 thru 15. Report direct field operating expenses only. Do not report capitalized items or royalty payments on these lines.

LINE 16. Report costs related to enhanced recovery only on this line. Use line 12 for all utility costs not associated with enhanced recovery operations.

LINES 17 thru 19. Report direct field operating expenses only. Do not report capitalized items or royalty payments on these lines.

LINES 20 and 21. Report the well number, well type (for example, producing, pumping, injection steam, observation, water source), date completed, depth and total cost (tangible and intangible) for each well. Report the summation of the costs for each line. Report on these lines all work that required a Division of Oil and Gas permit.

LINE 22. Report the well number, well type (for example, producing, pumping, injection steam, observation, water source), date abandoned, well depth, total cost, and salvage value for each well abandoned. For the Total Abandonment Cost (Net) entry, report the total cost less any salvage from the wells.

LINE 23. Report amounts capitalized for surface investment (for example, steam generators, buildings, product handling equipment, and vapor recovery systems).

LINE 24. Report expenditures for projects not yet completed for intended use differentiating moveable equipment, wells, and fixed plant and facilities. Indicate whether the amounts reported are for new equipment or structures, or maintenance, repair, overhauls, etc.

LINE 25. Report all other investment expenditures not listed in lines 20 thru 24.

LINE 27. Senate Bill 551 (2019, Public Resources Code 3205.7) requires operators of oil and gas wells to submit cost estimates to CalGEM for the total cost of plugging and abandonment for each of their wells, the decommissioning of all attendant facilities, and the site remediation that is needed to restore each site as required by existing regulations.

Crude Hauling. Report expenses on line 18 if oil must be hauled. Fully explain on attached sheet.

Do not include depreciation, depletion, amortization, interest, federal and state income taxes, property taxes, royalty payments, and general office overhead.

DECLARATION BY ASSESSEE

The law requires that this expense data statement, regardless of where it is executed, shall be declared to be true under penalty of perjury under the laws of the State of California. The declaration must be signed by the assessee, a duly appointed fiduciary, or a person authorized to sign on behalf of the assessee. In the case of a corporation, the declaration must be signed by an officer or by an employee or agent who has been designated in writing by the board of directors, by name or by title, to sign the declaration on behalf of the corporation. In the case of a partnership, the declaration must be signed by a partner or an authorized employee or agent. In the case of a Limited Liability Company (LLC) the declaration must be signed by an LLC manager, or by a member where there is no manager, or by an employee or agent designated by the LLC manager or by the members to sign on behalf of the LLC.

When signed by an employee or agent, other than a member of the bar, a certified public accountant, a public accountant, an enrolled agent or a duly appointed fiduciary, the assessee's written authorization of the employee or agent to sign the declaration on behalf of the assessee must be filed with the Assessor. The Assessor may at any time require a person who signs an expense data statement and who is required to have written authorization to provide proof of authorization.

An expense data statement that is not signed and executed in accordance with the foregoing instructions is not validly filed. The penalty imposed by section 463 of the Revenue and Taxation Code for failure to file is applicable to unsigned expense data statements.