STATE OF CALIFORNIA

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PROPERTY AND SPECIAL TAXES DEPARTMENT
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State Controller

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Executive Director

February 13, 2012

No. 2012/011

TO COUNTY ASSESSORS:

FORM BOE-62-DP, *CLAIM FOR REASSESSMENT REVERSAL FOR REGISTERED DOMESTIC PARTNERS*

We have been made aware that some county assessors' offices have form BOE-62-DP, *Claim for Reassessment Reversal for Registered Domestic Partners,* posted on their websites and made available within their offices. This form is obsolete.

In 2007, Revenue and Taxation Code section 62(p) was amended[1] to provide retrospective relief for any transfer of real property between registered domestic partners that occurred between January 1, 2000 and January 1, 2006. Accordingly, reassessments that occurred between these dates could be reversed on a prospective basis beginning with the lien date of the assessment year in which a claim form was filed.

To accommodate claims pursuant to the section 62(p) provisions, the Board adopted claim form BOE-62-DP. However, claims for reassessment reversal were to be made to the county assessor by the transferee no later than June 30, 2009. Claims filed subsequent to June 30, 2009 are not valid. Therefore, form BOE-62-DP became obsolete on July 1, 2009.

Please ensure that this claim form is no longer made available by your office. If you have questions regarding this form, please contact the County-Assessed Properties Division at 916-274-3350.

Sincerely,

/s/ John K. Thompson for

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk

[1] Stats. 2007, ch. 555 (Senate Bill 559).