



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
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[www.boe.ca.gov](http://www.boe.ca.gov)

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No. 2022/025

July 5, 2022

TO COUNTY ASSESSORS:

### REVISED PROPOSITION 19 FORMS

Effective September 30, 2021, [Senate Bill 539](#) (Stats. 2021, ch. 427) added sections [63.2](#) and [69.6](#) to the Revenue and Taxation Code to implement the provisions of article XIII A, section [2.1](#), which was added to the Constitution under Proposition 19 (approved by the voters in November 2020).<sup>1</sup> The changes brought about by the passing of SB 539 have resulted in the need to revise certain Board-prescribed forms relating to the Proposition 19 intergenerational transfer exclusions and base year value transfers.

Following the passage of SB 539, the State Board of Equalization (BOE), in consultation with the California Assessors' Association, revised the following nine forms to make them consistent with the provisions of sections 63.2 and 69.6:

- BOE-19-B, *Claim for Transfer of Base Year Value to Replacement Primary Residence for Persons at Least Age 55 Years*
- BOE-19-C, *Certification of Value by Assessor for Base Year Value Transfer*
- BOE-19-D, *Claim for Transfer of Base Year Value to Replacement Primary Residence for Severely and Permanently Disabled Persons*
- BOE-19-DC, *Certificate of Disability*
- BOE-19-G, *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring on or After February 16, 2021*
- BOE-19-P, *Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring on or After February 16, 2021*
- BOE-19-V, *Claim for Transfer of Base Year Value to Replacement Primary Residence for Victims of Wildfire or Other Natural Disaster*
- BOE-58-AH, *Claim for Reassessment Exclusion for Transfer Between Parent and Child*
- BOE-58-G, *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild*

<sup>1</sup> For more information on the provisions of SB 539, see Letter To Assessors No. [2022/009](#), *Implementation of Proposition 19: Base Year Value Transfers*, and Letter To Assessors No. [2022/012](#), *Implementation of Proposition 19 Intergenerational Transfer Exclusion*.

These nine forms were approved and adopted by the Board Members at the May 24, 2022 Board Meeting, and go into effect immediately. Sample copies of these newly amended forms are enclosed. In addition, the forms have been posted to the BOE's Assessor Portal, which is only available to the BOE and County Assessors and their staff. This will allow Assessors time to incorporate the forms into their own systems, such as adding their logo and tracking information, as appropriate.

For more information on Proposition 19, please visit the BOE's webpage on Proposition 19, which is located at <https://www.boe.ca.gov/prop19/>.

If you have any questions regarding these forms, please contact the County-Assessed Properties Division at 1-916-274-3350

Sincerely,

/s/ David Yeung

David Yeung  
Deputy Director  
Property Tax Department

DY:gs  
Enclosure

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

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

### A. REPLACEMENT PRIMARY RESIDENCE

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

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

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

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

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

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

### C. CLAIMANT INFORMATION (please print)


NAME OF CLAIMANT	DATE OF BIRTH	SOCIAL SECURITY NUMBER	AT LEAST AGE 55 AT TIME OF SALE? <input type="checkbox"/> Yes <input type="checkbox"/> No
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**NOTE: Please provide valid identification with date of birth.**

Have you previously been granted a base year value transfer for age or disability under section 2.1 of article XIII A (Proposition 19)?  Yes  No  
**If yes**, please provide the county(ies) and Assessor's Parcel/ID Number(s) for which relief was granted. \_\_\_\_\_

### CERTIFICATION

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

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

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

## GENERAL INFORMATION

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

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

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

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

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

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

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

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

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

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

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

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

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

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

County Assessor

Address

City, State, Zip

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

Section 2.1(b) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 69.6, allows a homeowner who is at least age 55 or severely and permanently disabled or a victim of a wildfire or natural disaster to transfer their base year value from an original primary residence to a replacement primary residence located anywhere in California. An application for a base year value transfer to a replacement primary residence has been filed with the \_\_\_\_\_ County Assessor's Office. Since the claim involves the transfer of a base year value from an original primary residence located in \_\_\_\_\_ County, we are requesting the following information from your office. Please complete Section B of this form and return it to our office at the address above.

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

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

**B. REQUESTED INFORMATION**

Confirmation of Sale Price:		Confirmation of Date of Sale:	
Recorder's Document Number:		Date of Recording:	
Total Property FBVY (prior to sale): \$		Roll Year (year-year):	
Total Land FBVY: \$	Land Base Year:	Total Improvement FBVY: \$	Imp Base Year:
Fair Market Value at Time of Sale: \$		<input type="checkbox"/> Multiple Base Year (attach explanation)	
Total Land Value: \$		Total Improvement Value: \$	
Was entire property used as a primary residence? <input type="checkbox"/> Yes <input type="checkbox"/> No		Property description, if other than primary residence:	
If no, FMV allocated to primary residence:	Land FMV \$	Improvement FMV \$	
Was the property eligible for exemption? <input type="checkbox"/> Yes <input type="checkbox"/> No If no, the receiving county must request proof of residency from the claimant.			
Did the applicant's name appear as an assessee immediately prior to the above-referenced transfer? <input type="checkbox"/> Yes <input type="checkbox"/> No			
For this applicant, has your county previously granted a base year value transfer for age or disability pursuant to Section 2.1 article XIII A (Prop 19)? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, what is the date of exclusion? _____			

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

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

**CERTIFICATION OF VALUE PROVIDED BY:**

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

**CERTIFICATION OF VALUE REQUESTED BY:**

Name of Contact:	Email Address:	Phone Number:
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## CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT PRIMARY RESIDENCE FOR SEVERELY AND PERMANENTLY DISABLED PERSONS

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

### Include form BOE-19-DC, *Certificate of Disability*, when filing this form.

You may also qualify for exclusion from reassessment for new construction, which makes an existing dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. Contact your Assessor's office for further information and a copy of BOE-63, *Disabled Persons Claim for Exclusion of New Construction*.

#### A. REPLACEMENT PRIMARY RESIDENCE

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

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

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

ASSESSOR'S PARCEL/ID NUMBER		
DATE OF SALE	SALE PRICE \$	
PROPERTY ADDRESS	CITY	COUNTY

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

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

#### C. CLAIMANT INFORMATION (please print)

NAME OF CLAIMANT	SOCIAL SECURITY NUMBER	SEVERELY AND PERMANENTLY DISABLED? <input type="checkbox"/> Yes <input type="checkbox"/> No
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**NOTE: Please have a physician of appropriate specialty complete BOE-19-DC, *Certificate of Disability*.**

Have you or your spouse previously been granted relief for age or disability under section 2.1 of article XIII A (Proposition 19)?  
 Yes  No

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

#### CERTIFICATION

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

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

All information provided on this form is subject to verification.

**IF YOUR APPLICATION IS INCOMPLETE, YOUR CLAIM MAY NOT BE PROCESSED.**

**THIS CLAIM IS CONFIDENTIAL AND NOT SUBJECT TO PUBLIC INSPECTION**

## GENERAL INFORMATION

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

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

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

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

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

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

If the replacement primary residence is partly purchased and partly constructed, then the full cash value for both land and improvements is determined as either the date of purchase or the date of completion of new construction, which occurs last. A homeowner who is at least age 55 or severely disabled may transfer their base year value up to three times.

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

A claim must be filed with the Assessor of the county in which the replacement property is located.

If you believe that you qualify for this exclusion, in addition to completing the reverse side of this form, you must also complete and submit form BOE-19-DC, Certificate of Disability. On the Certificate of Disability, you must provide either of the following:

- Certification, signed by a licensed physician or surgeon of appropriate specialty, stating the specific reasons that the disability necessitates the move to a replacement primary residence and that the replacement primary residence meets the disability-related requirements, including any locational requirements. In lieu of such a certification, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move to the replacement primary residence is to satisfy identified disability-related requirements; or
- Evidence substantiating that the primary purpose of the move to the replacement primary residence is to alleviate financial burdens caused by the disability. Alternatively, if you or your spouse or guardian so declare under penalty of perjury, it shall be rebuttably presumed that the primary purpose of the move is to alleviate the financial burdens caused by the disability.

## GENERAL INFORMATION

Revenue and Taxation Code section 74.3(b) defines a severely and permanently disabled person as "... any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, that results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and that has been diagnosed as permanently affecting the person's ability to function, including, but not limited to, any disability or impairment that affects sight, speech, hearing, or the use of any limbs."

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

If you are filing a claim for additional treatment as the result of new construction performed on a replacement primary residence that has already been granted the benefit, you must complete the first page of this form and include a description of the new construction in Section B.4, if applicable. You may be eligible if the new construction is completed within two years of the date of sale of the original primary residence; you have notified the Assessor in writing of the completion of new construction within 6 months after completion; and the fair market value of the new construction (as confirmed by the Assessor) on the date of completion, plus the full cash value of the replacement primary residence at the time of its purchase/date of completion of new construction (as confirmed by the Assessor) does not exceed the market value of the original property as of its date of sale.

SAMPLE



**CERTIFICATE OF DISABILITY**

The claimant listed below has applied to transfer their property tax base to a replacement primary residence. In order to qualify for this tax benefit, a licensed physician or surgeon of appropriate specialty must certify that the disability of the claimant is severe and permanent. The definition of a severely and permanently disabled person is, "... any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, that results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and that has been diagnosed as permanently affecting the person's ability to function, including, but not limited to, any disability or impairment that affects sight, speech, hearing, or the use of any limbs." (Revenue and Taxation Code section 74.3)

**I. TO BE COMPLETED BY A PHYSICIAN** *(please print)*

Patient's Name: \_\_\_\_\_ Date of disability: \_\_\_\_\_

Description of patient's disability: \_\_\_\_\_

Identify: (1) the specific reasons why the disability necessitates a move to the replacement primary residence, and (2) the disability-related requirements, including any locational requirements, of a replacement primary residence:

I am a licensed  physician  surgeon. My specialty is: \_\_\_\_\_**CERTIFICATION OF DISABILITY**

*I certify that in my medical opinion, the above-named patient does qualify as a disabled person according to the definition above.*

SIGNATURE OF PHYSICIAN OR SURGEON

DATE

PHYSICIAN OR SURGEON'S NAME *(print or type)*

DAYTIME PHONE NUMBER

( )

**II. TO BE COMPLETED BY CLAIMANT, CLAIMANT'S SPOUSE, OR LEGAL GUARDIAN** *(please print)*

NAME OF CLAIMANT

NAME OF SPOUSE OR LEGAL GUARDIAN

PROPERTY ADDRESS

ASSESSOR'S PARCEL/ID NUMBER

**CERTIFICATION OF DISABILITY-RELATED REQUIREMENTS** *(check A or B)*

- A: 1. The claimant, spouse, or legal guardian must describe how the replacement primary residence meets the disability-related requirements identified in Part I *(Part I must be completed by a physician or surgeon)*:

**AND**

2. *I certify (or declare) under penalty of perjury under the laws of the State of California that the primary purpose of the move to the replacement primary residence is to satisfy the identified disability-related requirements described in Part I.*

**OR**

- B: *I certify (or declare) under penalty of perjury under the laws of the State of California that the primary purpose of the move to the replacement primary residence is to alleviate the financial burdens caused by the disability.*

Please explain: \_\_\_\_\_

SIGNATURE OF CLAIMANT, SPOUSE, OR LEGAL GUARDIAN

PRINTED NAME

DAYTIME PHONE NUMBER

DATE

( )

EMAIL ADDRESS

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



**C. GRANDPARENTS/GRANDCHILD RELATIONSHIP INFORMATION**

1. If grandchild was adopted, age at time of adoption? \_\_\_\_\_ Adopted by whom? \_\_\_\_\_
2. Parent: Name of direct descendant of grandparent who is the parent of the grandchild: \_\_\_\_\_  
Date of death of direct descendant: \_\_\_\_\_ *(Please provide copy of death certificate)*
  - a. Was the deceased parent married or in a registered domestic partnership (“registered” means registered with the California Secretary of State) as of the date of death?  Yes  No
  - b. Is the spouse or registered domestic partner of the deceased parent a: *(check one)*:  
 Parent of the grandchild  Stepparent of the grandchild *(a stepparent need not be deceased)*
  - c. Had the surviving spouse/partner remarried or entered into a registered domestic partnership?  Yes  No

**If yes**, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/domestic partnership registration: \_\_\_\_\_ *(Please provide copy of license and 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 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. Contact the Assessor’s Office for information.
- c. Name of transferee who filed exemption claim: \_\_\_\_\_
- d. Type of Exemption:  Homeowners’ Exemption  Disabled Veterans’ Exemption
- e. Date the transferee occupied this property as a principal residence: \_\_\_\_\_ *(month/day/year)*
- f. Does the transferee own another property that is or was their principal residence in California?  Yes  No  
**If yes**, please provide the address below and the move-out date.

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

**CERTIFICATION**

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the grandparent or grandchild (or transferee’s legal representative) of the transferors listed in Section B.*

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

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

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

PRINT NAME	RELATIONSHIP TO TRANSFEREE

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

PRINT NAME	RELATIONSHIP TO TRANSFEROR

SAMPLE

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

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. **For a family home, the transferee must file for the homeowners’ or disabled veterans’ exemption within one year of the date of transfer.** 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.

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.

This claim form is for transfers occurring on or after February 16, 2021. This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A 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 a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.

**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.)

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**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)

**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

**If yes**, please check which of the following exemptions was granted or eligible to be granted on this property.

Homeowners' Exemption  Disabled Veterans' Exemption

Is this property a multi-unit property?  Yes  No **If yes**, which unit was the transferor's principal residence? \_\_\_\_\_

3. Was only a partial interest in the property transferred?  Yes  No **If yes**, percentage transferred \_\_\_\_\_%.

4. Was this property owned in joint tenancy?  Yes  No

**IMPORTANT:** If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.

**CERTIFICATION**

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section D. I knowingly am granting this exclusion and will not file a claim to transfer the base year value of my principal residence under Revenue and Taxation Code section 69.6.

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

(Please complete applicable information on reverse side.)

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

**C. PARENT-CHILD RELATIONSHIP INFORMATION**

1. If child was adopted, age at time of adoption: \_\_\_\_\_
2. If stepparent/stepchild relationship is involved, was the parent still married to or in a registered domestic partnership (“registered” means registered with the California Secretary of State) with the stepparent on the date of purchase or transfer?  Yes  No
3. If **NO**, was the marriage or registered domestic partnership terminated by:  Death  Divorce/Termination of partnership
4. If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer?  Yes  No
5. If in-law relationship is involved, was the child-in-law still married to or in a registered domestic partnership with the child on the date of purchase or transfer?  Yes  No
6. If **NO**, was the marriage or registered domestic partnership terminated by:  Death  Divorce/Termination of partnership
7. If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer?  Yes  No

**D. TRANSFEREE(S)/BUYER(S)** (additional transferees, please complete Section F on Page 3)

Print full name(s) of transferee(s)	Name	Name
Family relationship(s) to transferor(s)	Relationship	Relationship

1. Is this property the transferee’s family farm?  Yes  No
2. Is this property currently the transferee’s principal residence?  Yes  No  
**If yes**, complete sections a, b, c, d, e, and f below:  
**If no**, date the transferee intends to occupy the property as the principal residence: \_\_\_\_\_
- a. Is this property a multi-unit property?  Yes  No **If yes**, which unit is the transferee’s principal residence: \_\_\_\_\_
- b. Has the transferee applied for a Homeowners’ or Disabled Veterans’ Exemption?  Yes  No  
**If yes**, complete sections c, d, e, and f.  
**If no**, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfer date. Contact the Assessor’s Office for information.
- c. Name of transferee who filed 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 hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferee’s legal representative) of the transferors listed in Section B.*

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

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

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

PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE

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

PRINT NAME	RELATIONSHIP TO TRANSFEROR

SAMPLE



**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD  
OCCURRING ON OR AFTER FEBRUARY 16, 2021  
Revenue and Taxation Code Section 63.2**

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. **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.** 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.

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.

This claim form is for transfers occurring on or after February 16, 2021. This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A 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 a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.

**For transfers occurring on or before February 15, 2021, please file claim form BOE-58-AH, *Claim for Reassessment Exclusion for Transfer Between Parent and Child*.**

**NOTE:** A county board of supervisors may authorize a one-time processing fee of not more than \$175 to recover costs incurred by the County Assessor due to the failure of an eligible transferee to file a claim for the parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.

**CLAIM FOR TRANSFER OF BASE YEAR VALUE TO REPLACEMENT  
PRIMARY RESIDENCE FOR VICTIMS OF WILDFIRE OR OTHER  
NATURAL DISASTER**

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

**A. REPLACEMENT PRIMARY RESIDENCE**

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

1. Do you occupy the replacement primary residence as your principal residence?  Yes  No  
 2. Is this a multi-unit property?  Yes  No **If yes**, which unit is your principal residence? \_\_\_\_\_

**B. ORIGINAL PRIMARY RESIDENCE (FORMER DAMAGED OR DESTROYED PROPERTY)**

ASSESSOR'S PARCEL/ID NUMBER		
DATE OF SALE	SALE PRICE \$	
PROPERTY ADDRESS	CITY	COUNTY

1. Was this property damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency?  Yes  No  
 2. Type of disaster: \_\_\_\_\_  
 3. Date of the damage or destruction: \_\_\_\_\_  
 4. Was this property your principal residence when the disaster occurred?  Yes  No  
**If no**, date property was no longer your principal residence: \_\_\_\_\_  
 5. Was this property a multi-unit property?  Yes  No **If yes**, which unit was your principal residence? \_\_\_\_\_  
 6. Did you reconstruct the damaged or destroyed residence before the sale?  Yes  No  
 7. Was there any new construction to this property since the last tax bill(s) and before the date of sale?  Yes  No  
**If yes**, please explain: \_\_\_\_\_

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

**CERTIFICATION**

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

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

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

## GENERAL INFORMATION

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

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

The property must have been substantially damaged or destroyed by a disaster for which the Governor proclaimed a state of emergency. The original primary residence is substantially damaged or destroyed if either the land or the improvements sustain physical damage amounting to more than 50 percent of either the land or the improvement's full cash value immediately before the wildfire or natural disaster.

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

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

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

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

A claim must be filed with the Assessor of the county in which the replacement property is located. The claim must be filed within three years of the date of purchase or completion of new construction. Prospective relief is available for late-filed claims.

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

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

**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 transferors 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 hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section 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 OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ( )	
CITY, STATE, ZIP	EMAIL ADDRESS	

(Please complete applicable information on reverse side.)

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

**C. 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 hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B; 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 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 transferors and a transferee 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. 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 any accompanying statements are true and correct to the best of my knowledge 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 OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ( )	
CITY, STATE, ZIP	EMAIL ADDRESS	

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

**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 any accompanying statements are true and correct to the best of my knowledge 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 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 transferors and a transferee 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. 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.***