

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 processing fee of no more than \$175 may be charged for claims filed untimely. The fee will apply if a claim is filed more than 60 days after the date of a second notice of potential eligibility has been sent by the county assessor.

A. PROPERTY

Table with 2 columns: ASSESSOR'S PARCEL 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. 6HHWOHWHG 6WDWHRGHHFWLRFDFDXWRULHWHXHRIRFLDOHFXULWXPHEUIRULGHWLFEDWLRXSUSRHLDWHDGPLLWUDWLRRID WDIRUHLJDWLRDORFDRWREWLDLDRFLDOHFXULWXPHEUIRULGHWLFEDWLRXSUSRHLDWHDGPLLWUDWLRRID 6HUYLEFHXPHEUDUHXHGEWHHRUDGWHWDWHPRLWRUWHHFOXLROLPLW

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

- 1. Print full name(s) of transferor(s)
2. 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
3. Was real property other than the principal residence of the transferor transferred? Yes No
4. Was only a partial interest in the property transferred? Yes No If yes, percentage transferred %
5. Did you own this property as a joint tenant? Yes No
6. 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.
7. Print name(s) of child(ren) of transferor(s)/seller(s) who is(are) the parent(s) of transferee(s) (grandchild):

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

Code section 69.5.

Table with 3 columns: SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE, PRINTED NAME, DATE, MAILING ADDRESS, DAYTIME PHONE NUMBER, CITY, STATE, ZIP, EMAIL ADDRESS

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND 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.

1. This exclusion only applies to transfers that occur on or after March 27, 1996;
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 son-in-law or daughter-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. California law 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 grandparents 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.