

Sacramento County
Kathleen Kelleher, Assessor
Claim for Reassessment Exclusion for Transfer
Between Parent and Child
(Section 63.1 of the Revenue and Taxation Code)

Property Transfer Section
 3701 Power Inn Road, Suite 3000
 Sacramento, CA 95826-4329
 (916) 875-0750
 www.assessor.sacounty.net

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/or the first \$1,000,000 of other real property between parents and children.
- This exclusion only applies to transfers that occur on or after November 6, 1986.

IMPORTANT TO NOTE

Effective January 1, 2009, Sacramento County will charge a \$175 processing fee for claims filed untimely. **The fee will apply if a claim is filed more than 60 days after the date of the second notice of potential eligibility for exclusion from change in ownership.**

- **Proof of eligibility, including a copy of the transfer document, trust, or will, may be required.**
- **A claim form must be completed, signed and filed with the Assessor.**
- **In order to qualify, the real property must be transferred from parents to their children or children to their parents.**
- **Failure to complete and return this form may result in this property being reassessed.**
- **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.**
- **A claim is also 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.**

A. PROPERTY

ASSESSOR'S PARCEL NUMBER		
PROPERTY ADDRESS	CITY	
RECORDER'S BOOK & PAGE	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>

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 "B" on the reverse)*

1. Print full name(s) of transferor(s) _____
2. Social security number(s) _____
3. Family relationship(s) to transferee(s) _____
 If adopted, age at time of adoption _____
4. 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 the property:
 Homeowners' Exemption Disabled Veterans' Exemption
5. Is this a transfer of real property other than the principal residence of the transferor (the exclusion for other real property is limited to the first one million dollars of value)? Yes No
 If **yes**, please attach a list of all previous transfers by you that qualified for this exclusion. [This list should include for each property: the County, the Assessor's Parcel Number, address, date of transfer, names of all the transferees/buyers, and family relationship. Transferor's principal residence must be identified.]
6. Was only a partial interest in the property sold or transferred? Yes No If yes, percentage transferred? _____ %
7. Was this property owned in joint tenancy? Yes No
8. If the transfer was through the medium of a trust, you must attach a copy of the trust.

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	DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	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

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. **Please note:**

1. This exclusion only applies to transfers that occur on or after November 6, 1986;
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. 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/or
 - The first \$1,000,000 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.