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Official Deed Forms



OFFICE OF KENNETH W. BLAKEMORE, MAI, ASSESSOR

44 N. SAN JOAQUIN STREET SUITE 230, STOCKTON, CA 95202-3273 PHONE: (209) 468-2707

BOE-58-AH (P1) REV. 15 (06-11)

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD**

NAME AND MAILING ADDRESS

(Make necessary corrections to the printed name and mailing address.)

**APN:**

**Deed:**

**Recorded:**

**Use Code:**

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**

ASSESSOR'S PARCEL 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 "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 this property:  
 Homeowners' Exemption  Disabled Veterans' Exemption
5. 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.)
6. Was only a partial interest in the property 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**

**C. TRANSFEREE(S) / BUYER(S)** (additional transferees please complete "C" 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 son-in-law or daughter-in-law still married to or in a registered domestic partnership with the daughter or son 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 son-in-law or daughter-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 ▶	DATE
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER (      )
CITY, STATE, ZIP	E-MAIL ADDRESS

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

**B. ADDITIONAL TRANSFEROR(S) / SELLER(S)** (continued)

NAME	SOCIAL SECURITY NUMBER	SIGNATURE	RELATIONSHIP

**C. ADDITIONAL TRANSFEREE(S) / BUYER(S)** (continued)

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. **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.



Kenneth W. Blakemore, MAI  
San Joaquin County  
Assessor - Recorder - County Clerk

44 N. San Joaquin Street Suite 230, Stockton, CA 95202-3273  
[www.sjgov.org/assessor\\_recorder/](http://www.sjgov.org/assessor_recorder/)

**Les Flemmer**  
Assistant Assessor -  
Recorder - County Clerk

**Kendall T. Rowe**  
Chief of Valuation

**Debra Leonardini**  
Chief of Standards  
Recorder - County Clerk

**Teresa Williamson**  
Operations Manager  
Recorder - County Clerk

## **REASSESSMENT EXCLUSION: TRANSFERS BETWEEN PARENTS AND CHILDREN**

The law (Revenue & Taxation Code Section 63.1) allows the Assessor to exclude from reassessment certain transfers between parents and children.

To qualify for this exclusion, the attached form must be completed and filed with the Assessor. **To avoid reassessment and additional bills, the form should be filed within 30 days of receipt.** It will still be considered timely filed if it is received within three (3) years of the transfer date, prior to a third party transfer, or within six (6) months of the date of notice of Supplemental Assessment. If the form is filed after the allowable time period and the property has not transferred, relief may still be granted but only beginning with the calendar year in which the claim is filed.

A principal residence may be transferred regardless of value and has been defined as one which qualified on the transfer date for a homeowner's exemption in the name of the transferor. In addition, parents and children may transfer up to \$1,000,000 assessed value of other real property.

For additional information regarding this exclusion, please call 468-2707.

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## Official Deed Forms



Select the California real property form you need from the list below.

California Quit Claim Deed Form: <http://www.deeds.com/forms/california/quit-claim-deed/>

California Warranty Deed Form: <http://www.deeds.com/forms/california/warranty-deed/>

California Special Warranty Deed Form: <http://www.deeds.com/forms/california/special-warranty-deed/>

California Grant Deed Form: <http://www.deeds.com/forms/california/grant-deed/>

California Interspousal Transfer Grant Deed: <http://www.deeds.com/forms/california/interspousal-transfer-grant-deed/>

California Grant Deed for Life Estate: <http://www.deeds.com/forms/california/grant-deed-for-life-estate/>

California Easement Deed Form: <http://www.deeds.com/forms/california/easement-deed/>

California Affidavit Death of Joint Tenant Forms: <http://www.deeds.com/forms/california/affidavit-death-of-joint-tenant/>

California Long Form Deed of Trust: <http://www.deeds.com/forms/california/long-form-deed-of-trust/>

California Short Form Deed of Trust: <http://www.deeds.com/forms/california/short-form-deed-of-trust/>

California Deed of Full Reconveyance: <http://www.deeds.com/forms/california/deed-of-full-reconveyance/>

California Substitution of Trustee and Full Reconveyance Forms:  
<http://www.deeds.com/forms/california/substitution-of-trustee-and-full-reconveyance/>

California Short Form Deed of Trust with Assignments of Rents Forms:  
<http://www.deeds.com/forms/california/short-form-deed-of-trust-with-assignments-of-rents/>

California Correction Deed: <http://www.deeds.com/forms/california/correction-deed/>