

**CLAIM FOR REASSESSMENT REVERSAL
FOR REGISTERED DOMESTIC PARTNERS**



MARK CHURCH
Assessor-County Clerk-Recorder
555 County Center
Redwood City, CA 94063
www.smcare.org

A. Description of the property that was reassessed for a change in ownership:

STREET ADDRESS		RECORDER'S DOCUMENT NUMBER
CITY	COUNTY	ASSESSOR'S PARCEL NUMBER

B. The date of transfer of interest in the above described property: _____

C. The parties to the transfer of interest in the above described property:

Transferor:	Date of death, if applicable:
Transferee:	

D. Date of the creation of the registered domestic partnership: _____
 (NOTE: date must be prior to or concurrent with the date of transfer in item B above.)

E. Attach a copy of the Certificate of Registered Domestic Partnership that names the transferee and transferor as registered domestic partners. [A Certificate of Registered Domestic Partnership is available upon request from the California Secretary of State.]

CERTIFICATION

I certify (or declare) 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 was a registered domestic partner on the date of transfer, in a registered domestic partnership as defined in Section 297 of the Family Code.

SIGNATURE OF TRANSFEREE REGISTERED DOMESTIC PARTNER OR LEGAL REPRESENTATIVE		DATE
MAILING ADDRESS		
DAYTIME PHONE NUMBER	E-MAIL ADDRESS	
()		

Be sure to attach a copy of the certificate of registered domestic partnership. Your claim will not be processed without that certificate.

REVENUE AND TAXATION CODE SECTION 62(p)(2)

Any transferee whose property was reassessed in contravention of the provisions of this subdivision for a transfer occurring between January 1, 2000, and January 1, 2006, shall obtain a reversal of that reassessment upon application to the County Assessor of the county in which the property is located. Application by the transferee shall be made to the Assessor no later than June 30, 2009. A county may charge a fee for its costs related to the application and reassessment reversal in an amount that does not exceed the actual costs incurred. This paragraph shall be liberally construed to provide the benefits of this subdivision and Article XIII A of the California Constitution to registered domestic partners.

Any reassessment reversal granted pursuant to this claim shall apply commencing with the lien date of the assessment year, as defined in Revenue and Taxation Code Section 118, in which the claim is filed. No refunds shall be made under this paragraph for any prior assessment year.

Under any reassessment reversal granted pursuant to this claim, the adjusted full cash value of the subject real property shall be the adjusted base year value of the subject real property in the assessment year in which the excluded purchase or transfer took place, factored to the assessment year for both of the following:

- (i) Inflation as annually determined in accordance with paragraph (1) of subdivision (a) of Revenue and Taxation Code Section 51.
- (ii) Any subsequent new construction occurring with respect to the subject real property.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION