



Shanna White
County Clerk-Recorder-Assessor

P.O. Box 1255
Weaverville, CA 96093
Phone: (530) 623-1257
Fax: (530) 623-8398
assessor@trinitycounty.org

BOE-19-P (P1) REV. 00 (02-21)

**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 <i>(if applicable)</i>	DATE OF DEATH <i>(if applicable)</i>	DATE OF DECREE OF DISTRIBUTION <i>(if applicable)</i>

B. TRANSFEROR(S)/SELLER(S) *(additional transferors please complete Section D on the reverse)*

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

1. If child was adopted, age at time of adoption? _____
2. Was this property the transferor's family farm? Yes No
3. 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
4. Was only a partial interest in the property transferred? Yes No If **yes**, percentage transferred _____ %
5. 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.

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 child was 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. Is this property continuing to be used as the family farm by the transferee? Yes No
4. Is this property going to be the transferee's principal residence? Yes No
 If Yes, please check which of the following exemptions for which a claim was filed and complete a, b, and c below. (Please note that the transferee must file for one of these exemptions within one year of the date of transfer.)
 Homeowners' Exemption Disabled Veterans' Exemption Date Filed _____
 a. Name of transferee who filed exemption claim _____
 b. Date the transferee occupied this property as a principal residence _____ (month/day/year)
 c. Does the transferee own another property that is or was their principal residence? 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.

D. ADDITIONAL TRANSFEROR(S)/SELLER(S)

PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE

E. ADDITIONAL TRANSFEREE(S)/BUYER(S)

PRINT NAME	RELATIONSHIP TO TRANSFEROR



BOE-19-P (P3) REV. 00 (02-21)

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021**

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution provides that the terms “purchase” or “change in ownership” do not include the purchase or transfer of a family home between parents and their children, as long as the property was the family home of the transferor and continues as the family home of the transferee. A family home also includes a family farm.

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

If the assessed value of the family home 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.

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.

This claim form is for transfers occurring on or after February 16, 2021.

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.

