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

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

NAME AND MAILING ADDRESS

County of Kings Kristine Lee, Assessor County Government Center 1400 W Lacey Blvd Hanford, CA 93230 (559) 852-2486

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L			
A. PROPERTY			
ASSESSOR'S PARCEL/ID 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 app.	licable)
B. TRANSFEROR(S)/SELLER(S) (additional to	ansferors, please complete Se	ction E on Page 3)	
Print full name(s) of transferor(s)	Name	Name	
Family relationship(s) to transferee(s)	Relationship	Relationship	
3. Was only a partial interest in the property tra4. Was this property owned in joint tenancy?	esidence?		% .
	CERTIFICATIO	N	
accompanying statements or documents, is tru	er the laws of the State of Calif e and correct to the best of n Section D. I knowingly am gra	fornia that the foregoing and all information hereon, ny knowledge and that I am the parent or child (anting this exclusion and will not file a claim to trai	or transferor's
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE	
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE	PRINTED NAME	DATE	
MAILING ADDRESS	1	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP		EMAIL ADDRESS	

(Please complete applicable information on reverse side.)

1. If child was adopted, age at time of adoption:	C. PARENT-CHILD RELATIONSHIP INFORMATION	N		
If NO, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership	If child was adopted, age at time of adoption:			
4. If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer?				
transfer? Yes No 5. 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 6. If NO, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership 7. 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 D. TRANSFEREE(S)/BUYER(S) (additional transferees, please complete Section F on Page 3) Print full name(s) of transferee(s) Name Name Name Family relationship(s) to transferee(s) Relationship Relationship 1. Is this property the transferee's family farm? Yes No If yes, complete sections a, b, c, d, e, and f below: If no, date the transferee intends to occupy the property as the principal residence: a. Is this property a multi-unit property? Yes No If yes, which unit is the transferee's principal residence: b. Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? Yes No If yes, complete sections c, d, e, and f. If no, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfere date. Contact the Assessor's Office for information. c. Name of transferee who filed exemption claim: d. Type of Exemption: Homeowners' Exemption Disabled Veterans' Exemption e. Date the transferee cover another property that is or was their principal residence in California? Yes No If yes, please provide the address below and the move-out date. ADDRESS COUNTY ASSESSOR'S PARCELID NUMBER 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 are 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 leg rep	3. If NO , was the marriage or registered domestic pa	rtnership terminate	d by: ☐ Death ☐	Divorce/Termination of partnership
or transfer? Yes No 6. If NO, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership 7. If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purchase of transfer? Yes No D. TRANSFEREE(S) (BUYER(S)) (additional transferees, please complete Section F on Page 3) Print full name(s) of transferee(s) Name Name Name Family relationship(s) to transferor(s) Relationship Relationship 1. Is this property the transferee's family farm? Yes No If yes, complete sections a, b, c, d, e, and f below: If no, date the transferee intends to occupy the property as the principal residence: a. Is this property a multi-unit property? Yes No If yes, which unit is the transferee's principal residence: b. Has the transferee papiled for a Homeowners' or Disabled Veterans' Exemption? Yes No If yes, complete sections c, d, e, and f. If no, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfere date. Contact the Assessor's Office for information. c. Name of transferee who filed exemption Disabled Veterans' Exemption d. Type of Exemption: Homeowners' Exemption Disabled Veterans' Exemption e. Date the transferee occupied this property as a principal residence: (month/day/year) f. Does the transferee own another property that is or was their principal residence in California? Yes No If yes, please provide the address below and the move-out date. ADDRESS COUNTY ASSESSOR'S PARCELID NUMBER 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 ar accompanying statements or documents, is true and cornect to the best of my knowledge and that I am the parent or child (or transferee's leg representative) of the transferors listed in Section B. SIGNATURE OF		nt remarried or ente	ered into a registered do	mestic partnership as of the date of purchase or
7. If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purchase of transfer?		v still married to or i	n a registered domestic	partnership with the child on the date of purchase
D. TRANSFEREE(S)/BUYER(S) (additional transferees, please complete Section F on Page 3) Print full name(s) of transferee(s) Name	6. If NO , was the marriage or registered domestic pa	ırtnership terminate	d by: ☐ Death ☐	Divorce/Termination of partnership
Print full name(s) of transferee(s) Relationship Relationship Relationship Relationship		w remarried or ente	ered into a registered do	omestic partnership as of the date of purchase or
Family relationship(s) to transferee(s)	D. TRANSFEREE(S)/BUYER(S) (additional transit	ferees, please com	plete Section F on Page	e 3)
1. Is this property the transferee's family farm? Yes No If yes, complete sections a, b, c, d, e, and f below: If no, date the transferee intends to occupy the property as the principal residence: a. Is this property a multi-unit property? Yes No If yes, which unit is the transferee's principal residence: b. Has the transferee applied for a Homeowners' or Disabled Veterans' Exemption? Yes No If yes, complete sections c, d, e, and f. If no, to be eligible for the exclusion, the transferee must file and be eligible for one of the exemptions within one year of the transfer date. Contact the Assessor's Office for information. c. Name of transferee who filed exemption claim: d. Type of Exemption: Homeowners' Exemption Disabled Veterans' Exemption e. Date the transferee occupied this property as a principal residence: (month/day/year) f. Does the transferee own another property that is or was their principal residence in California? Yes No If yes, please provide the address below and the move-out date. ADDRESS COUNTY ASSESSOR'S PARCELID NUMBER 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 ar 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 leg representative) of the transferors listed in Section B. SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME DATE	Print full name(s) of transferee(s)	Name		Name
Is this property currently the transferee's principal residence?	Family relationship(s) to transferor(s)	Relationship		Relationship
ADDRESS CITY, STATE, ZIP 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 are 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 leg representative) of the transferors listed in Section B. SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME DATE	 b. Has the transferee applied for a Homeowne If yes, complete sections c, d, e, and f. If no, to be eligible for the exclusion, the trandate. Contact the Assessor's Office for information. c. Name of transferee who filed exemption claid. d. Type of Exemption: Homeowners' Exemption that the transferee occupied this property and the transferee own another property the 	rs' or Disabled Vetensferee must file an mation. m: cemption	erans' Exemption? d be eligible for one of sabled Veterans' Exempnce: cincipal residence in Cal	Yes ☐ No the exemptions within one year of the transfer ption(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 ar 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 leg representative) of the transferors listed in Section B. SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME DATE			2 .	
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 ar 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 leg representative) of the transferors listed in Section B. SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME DATE	ADDRESS	COUNTY		ASSESSOR'S PARCEL/ID NUMBER
I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including ar 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 leg representative) of the transferors listed in Section B. SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME DATE	CITY, STATE, ZIP	l l		MOVE-OUT DATE (month/day/year)
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 leg representative) of the transferors listed in Section B. SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME DATE		CERTIF	ICATION	
	accompanying statements or documents, is true and			
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE PRINTED NAME DATE	SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME		DATE
	SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE	PRINTED NAME		DATE
MAILING ADDRESS DAYTIME PHONE NUMBER ()	MAILING ADDRESS			DAYTIME PHONE NUMBER ()
CITY, STATE, ZIP EMAIL ADDRESS	CITY, STATE, ZIP			EMAIL ADDRESS

PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE
ADDITIONAL TRANSFEREE(S)/BUYER(S)		
PRINT NAME		RELATIONSHIP TO TRANSFEROR

CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD OCCURRING ON OR AFTER FEBRUARY 16, 2021 Revenue and Taxation Code Section 63.2

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution, implemented by Revenue and Taxation Code section 63.2, provides that the terms "purchase" or "change in ownership" do not include the purchase or transfer of a family home or family farm between parents and their children.

For purposes of this exclusion, a "child" means any of the following:

- A child born of the parent, except a child who has been adopted by another person.
- · A stepchild, while the relationship of stepparent and stepchild exists.
- An in-law child, while the in-law relationship exists.
- · A child adopted by the parent pursuant to statute, other than an individual adopted after reaching 18 years of age.
- A foster child of a state-licensed foster parent.

A family home must have been the principal residence of the transferor and must continue or become the principal residence of the transferee. For a family home, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the date of transfer or change in ownership. For real property that is sold or gifted, the date of recording of the deed is presumed to be the date of transfer or change in ownership. For real property that is inherited via trust, will, or intestate succession, date of death is the date of change in ownership.

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 (Government Code section 51201).

If the assessed value of the family home or each legal parcel of a family farm 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.

This claim form is for transfers occurring on or after February 16, 2021. This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A claim form is timely 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 issued as a result of the purchase or transfer for which this claim is filed. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.

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.