



CCCBA's Estate Planning & Probate Section proudly presents...
**#8 THE CCC ASSESSOR'S PERSPECTIVE ON PROP. 19 AND
ITS IMPLEMENTATION**

Gus Kramer, Office of Assessor of Contra Costa County

Tni Jackson, Principal Appraiser Contra Costa County

Esther Kim, Turner Huguet Adams & Farr

AGENDA

But first --a few words from our Sponsor for this program - Jonathan Kurniadi

- Introduction
Gus Kramer, County Assessor
- History and Overview of Proposition 19
Gus Kramer, Assessor
- Our Office and Challenges of Proposition 19
Gus Kramer, Assessor
- Review Proposition 19 Forms - Intergenerational
The Applications
Tips for Successful Claims
Tni Jackson, Principal Appraiser
- The Home Owner's Exemption Claim
Tni Jackson, Principal Appraiser
- Common Issues with Proposition 19
Tni Jackson, Principal Appraiser
- Will the Legislation be Fine-tuned or Abolished? The Jury's Still Out
Gus Kramer, Assessor

Thank you to our sponsor for this program
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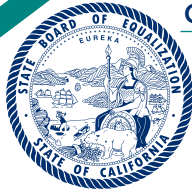
Contra Costa County
Bar Association

2022 MCLE
SPECTACULAR

**Building
Our Future**



PROGRAM MATERIALS



PROPOSITION 19

FACT SHEET

On November 3, 2020, California voters approved [Proposition 19](#) and its implementing legislation, [Senate Bill 539](#) was enacted on September 30, 2021, providing for intergenerational exclusions and base year value transfers that can result in property tax savings for taxpayers.

INTERGENERATIONAL TRANSFER EXCLUSION (California Constitution Article XIII A, section 2.1(c), (d) and (e); Revenue and Taxation Code section 63.2)

For Transfers Between Parents and Children – Operative February 16, 2021

Allows transfers of a family home or family farm between parents and their children without causing a change in ownership for property tax purposes. It is an exclusion from change in ownership. Allows transferee to retain the taxable value of the transferor. "Taxable value" means the base year value plus inflationary adjustments, commonly referred to as the factored base year value. (Note: In cases where the transferor died, the date of death is considered the date of transfer.)

Applies to a purchase or transfer of a family home between parents and their children if the property continues as the family home of the transferee. The transferee must live in the home as their primary residence within one year of transfer and file for the homeowners' or disabled veterans' exemption within one year of transfer to qualify for the exclusion.

- For a family farm, defined as real property under cultivation or which is being used for pasture or grazing or that is used to produce any agricultural commodity as used in Government Code section [51201](#), there is no requirement that the family farm contain a home that the transferee lives in to qualify.
- There is a limit to the value that can be excluded for a family home or each legal parcel of a family farm. The value limit is equal to the property's taxable value (factored base year value) at time of transfer plus \$1 million. If the market value exceeds this limit, the difference is added to the taxable value. (Note: The \$1 million allowance will be adjusted annually by the State Board of Equalization (BOE) beginning in 2023.)

How to Apply

Submit form **BOE-19-P**, *Claim for Reassessment Exclusion for Transfer Between Parent and Child Occurring On or After February 16, 2021*, to the County Assessor where the property is located. Application must be filed within three years of the date of the transfer date, but before transferring the property to a third party. (Before form **BOE-19-P** is filed, the transferee must file for the homeowners' or disabled veterans' exemption within one year of the transfer date by filing either forms **BOE-266** or **BOE-261-G**.)

For additional information, refer to: [Letter To Assessors No. 2022/012](#).

For Transfers Between Grandparents and Grandchildren – Operative February 16, 2021

Allows transfers of a family home or family farm between grandparents and their grandchildren under limited conditions without causing a change in ownership for property tax purposes. It is an exclusion from change in ownership. The same conditions and requirements as the exclusion for transfers between parents and children apply, except in order to qualify, the parents of the grandchild, who qualify as children of the grandparents, must be deceased.

How to Apply

Submit form **BOE-19-G**, *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Occurring On or After February 16, 2021*, to the County Assessor where the property is located. The filing period is the same as form **BOE-19-P**; see above for transfers between parents and children.

For additional information, refer to: [Letter To Assessors No. 2022/12](#).

Proposition 19 Value Limit Test for Intergenerational Transfer Exclusion

Example:

At the time of the transfer, a single-family primary residence has a taxable value or factored base year value (FBYV) of \$300,000 and a fair market value of \$1,500,000.

1. Calculate the sum of the FBYV plus \$1 million:

\$300,000 FBYV/Taxable	+	\$1,000,000 Prop. 19 Allowance	=	\$1,300,000 Excluded Amount
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If the home had a market value equal to or less than \$1,300,000, the child would not have to pay additional property taxes.

2. Since the fair market value is greater than the excluded amount, calculate the difference between the fair market value and the excluded amount:

\$1,500,000 Fair Market Value	-	\$1,300,000 Excluded Amount	=	\$200,000 Difference
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3. Thus, the adjusted base year value is \$500,000.

\$300,000 FBYV/Taxable	+	\$200,000 Difference	=	\$500,000 New Taxable Value
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BASE YEAR VALUE (TAXABLE VALUE) TRANSFER

(California Constitution Article XIII A, section 2.1(b) and (e); Revenue and Taxation Code section 69.6)

For Seniors and Severely Disabled Persons – Operative April 1, 2021

Allows homeowners who are age 55 or older, or severely and permanently disabled of any age, to transfer the “taxable value” of their principal residence to a replacement property up to three times anywhere in the state. “Taxable value” means the base year value plus inflationary adjustments, commonly referred to as a factored base year value. There is no limit to the market value of the replacement property compared to the original property, but the amount in excess of the original property’s market value is added to the transferred value. The replacement’s market value can exceed the original’s market value up to one hundred and five percent (105%) if the replacement is purchased within the first year after the sale of the original, or one hundred and ten percent (110%) in the second year with no excess added to the transferred taxable value.

To qualify:

- Replacement residence must be purchased or newly constructed within two years of the sale of the original property.
- Claimant must be at least age 55 years or older at the time the original property is sold.
- Both the original and replacement properties must be eligible for the homeowners’ or disabled veterans’ exemption. The claimant must own and reside in the original property at the time of its sale or within two years of the purchase or new construction of the replacement.
- Either one or both the sale of the original property or the purchase/completion of new construction of the replacement must occur on or after April 1, 2021.
- The original property must be sold, and the replacement purchased for consideration. Consideration is defined as something of value such as payment of cash, creation or cancellation of debt, or exchange of other property.

How to Apply

If qualifying based on age, submit form **BOE-19-B**, *Claim for Transfer of Base Year Value to Replacement Primary Residence for Persons at Least Age 55 Years*, to the County Assessor where the replacement property is located. If qualifying based on disability, submit both forms **BOE-19-D**, *Claim for Transfer of Base Year Value to Replacement Primary Residence for Severely Disabled Persons*, and **BOE-19-DC**, *Certificate of Disability*, to the County Assessor where the replacement property is located. Application(s) must be filed within three years of the replacement's purchase or construction; and at the time of filing claimant must own and occupy the replacement property as their principal residence.

For additional information, refer to: [Letter To Assessors No. 2022/009](#).

For Disaster Victims – Operative April 1, 2021

Allows victims of a wildfire or natural disaster to transfer the taxable value of their primary residence to a replacement residence anywhere in the state. The conditions and requirements are the same as the taxable value transfer for seniors, except there is no age requirement. However, the original property must have been substantially damaged or destroyed from a wildfire or Governor declared disaster, with over half of the market or improvement value diminished, to be considered "substantially damaged."

How to Apply

Submit form **BOE-19-V**, *Claim for Transfer of Base Year Value to Replacement Primary Residence for Victims of Wildfire or Other Natural Disaster* to the County Assessor where the replacement property is located. Application must be filed within three years of the replacement's purchase or construction; and at the time of filing claimant must own and occupy the replacement property as their principal residence.

For additional information, refer to: [Letter To Assessors No. 2022/009](#).

Examples for Base Year Value Transfers

Example 1

If the market value of the replacement is less than or equal to the market value of the original, then the taxable value (factored base year value) of the original will transfer to the replacement residence with no adjustment.

Original Taxable Value = \$300,000 | Original Market Value = \$900,000 | Replacement Market Value = \$700,000

*Since the market value of the replacement is **\$200,000 less than** the original's market value, the taxable value transferred to the replacement **will remain at \$300,000**.*

Example 2

If the market value of the replacement is more than the market value of the original, then the difference will be added to the transferred value. (This assumes the replacement property is purchased before the original. If the replacement property is purchased after the original, depending on the time period when the replacement was purchased, the amount above five percent (5%) or ten percent (10%) over the original property's market value is added to the transferred base year value.)

Original Taxable Value = \$300,000 | Original Market Value = \$600,000 | Replacement Market Value = \$700,000

*Since the replacement's market value is **\$100,000 more than** the original, the difference in market value is added to the transferred value. Therefore, the taxable value of the replacement **will be \$400,000** (\$300,000 + \$100,000).*

This fact sheet was modified on April 1, 2022. The information is subject to change. Please visit www.boe.ca.gov.

The information presented is intended to provide general and summary information about Proposition 19 and its implementing legislation resulting from the passage of Senate Bill 539. This fact sheet is not intended to be a legal interpretation. It is encouraged that you consult an attorney for advice specific to your situation as to transfers.

CLAIM FOR HOMEOWNERS' PROPERTY TAX EXEMPTION

If eligible, sign and file this form with the Assessor on or before February 15 or on or before the 30th day following the date of notice of supplemental assessment, whichever comes first.

SEE INSTRUCTIONS BEFORE COMPLETING

NAME AND MAILING ADDRESS

FOR ASSESSOR'S USE ONLY

Received _____

Approved _____

Denied _____

Reason for denial _____

PROPERTY DESCRIPTION

Parcel No. _____

Address of dwelling _____

HOME PHONE (_____) _____ WORK PHONE (_____) _____

Print your social security number and name here _____ ▶ SSN: _____

Print co-owner's or spouse's social security number and name when
this property is also his/her principal residence _____ ▶ SSN: _____

NAME: _____

STATEMENTS

This claim may be used to file for the Homeowners' Exemption for the Assessment Roll and the Supplemental Assessment Roll. A new owner must file a claim even if the property is already receiving the homeowners' exemption. Please carefully read the information and instructions before answering the questions listed below.

1. When did you acquire this property? _____
(month/day/year)2. Date you occupied this property as your principal residence (see instructions): _____
(month/day/year)3. Do you own another property that is, or was, your principal place of residence in California? ☐ YES ☐ NOIf yes, please provide the address below, and the date you **MOVED OUT**, if no longer your principal place of residence.Address: _____
(Street Address) (City) (Zip Code) (month/day/year)

Only the owners or their spouses who occupy the above-described property (including a purchaser under contract of sale) or his or her legal representative may sign this claim. (If the property comprises more than one dwelling unit, the other co-owner occupants may wish to file separate claims; however, only one exemption will be allowed per dwelling unit.)

If you are buying this property under an unrecorded contract of sale and the Assessor does not have a copy of the contract, you must attach a copy to this claim.

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, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF OWNER-OCCUPANT

▶

DATE

SIGNATURE OF OCCUPANT'S SPOUSE OR CO-OWNER-OCCUPANT

▶

DATE

EMAIL ADDRESS

DAYTIME TELEPHONE NUMBER

IF YOU DO NOT OCCUPY THIS PARCEL AS YOUR PRINCIPAL RESIDENCE, PLEASE DISCARD THIS FORM.**If you occupy this parcel at a later date, contact the Assessor at that time.****THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION**

GENERAL INFORMATION

California property tax laws provide two alternatives by which the Homeowners' Exemption, up to a maximum of \$7,000 of assessed value, may be granted:

Alternative 1: The exemption is available to an eligible owner of a dwelling which is occupied as the owner's principal place of residence as of 12:01 a.m., January 1 each year, or

Alternative 2: The exemption is available to an eligible owner of a dwelling subject to Supplemental Assessment(s) resulting from a change in ownership or completion of new construction on or after January 1, provided:

- (a) The owner occupies the property as his or her principal place of residence within ninety (90) days after the change in ownership or completion of construction; and
- (b) The property is **not** already receiving the Homeowners' Exemption or another property tax exemption of greater value. If the property received an exemption of **lesser** value on the current roll, the difference in the amount between the two exemptions shall be applied to the Supplemental Assessment.

To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year.

Filing for exemption under Alternative 2 will apply to the Supplemental Assessment(s), if any, and serve as filing for the exemption for the following fiscal year(s).

To obtain the exemption, the claimant must be an owner or co-owner or a purchaser named in a contract of sale. The dwelling may be any place of residence subject to property tax; a single-family residence, a structure containing more than one dwelling unit, a condominium or unit in a cooperative housing project, a houseboat, a manufactured home (mobilehome), land you own on which you live in a state-licensed trailer or manufactured home (mobilehome), and the cabana for such a trailer or manufactured home (mobilehome) are examples. A dwelling does not qualify for the exemption if it is, or is intended to be, rented, vacant and unoccupied, or the vacation or secondary home of the claimant. If you do not occupy this parcel as your principal residence, please discard this form.

If the Homeowners' Exemption is granted and the property later becomes ineligible for the exemption, you are responsible for notifying the Assessor of that fact immediately. Section 531.6 of the Revenue and Taxation Code provides for a **penalty of 25 percent of the escape assessment added for failure to notify the Assessor of the county where the property is located in a timely manner when property is no longer eligible for the exemption.** As a reminder, your tax bill, or copy, mailed by November 1 each year should be accompanied by a notice concerning ineligibility for the exemption.

Once granted, the exemption remains in effect until terminated. Once terminated, a new claim form must be obtained from and filed with the Assessor to regain eligibility.

TIME FOR FILING

Alternative 1: The full exemption is available if the filing is made by 5 p.m. on February 15. If a claim is filed between February 16 and 5 p.m. on December 10, 80 percent of the exemption is available.

Alternative 2: The full exemption (up to the amount of the supplemental assessment), if any, is available providing the full exemption has not already been applied to the property on the regular roll or on a prior supplemental assessment for the same year. To be applied, the filing must be made by 5 p.m. on the 30th day following the Notice of Supplemental Assessment issued as a result of a change in ownership or completed new construction. If a claim is filed after the 30th day following the date of the Notice of Supplemental Assessment, but on or before the date on which the first installment of taxes on the supplemental tax bill becomes delinquent, 80 percent of the exemption available may be allowed. Thereafter, no exemption is available on the supplemental assessment.

INSTRUCTIONS

If your name is printed on the form and you have sold the property, please send the form **at once** to the new owner. If someone else's name is printed on the form and you are now an owner of the property, or a purchaser under contract of sale, strike out the printed name and insert your own name, or add your name if you and the one whose name is printed are co-owners. Change the printed address if it is incorrect. If there are no entries printed on the form when you receive it, enter your full name and mailing address, including your zip code.

ADDRESS OF THE DWELLING. If the parcel number or the legal description of the property and the address of the dwelling are printed on the form, check to see that they are printed correctly and correct them if they are not. These entries identify the dwelling on which you claim the exemption.

If the dwelling has no street address, so state. **Do not enter a post office box number for the address of the dwelling.**

TELEPHONE NUMBER. Enter the telephone number where you can be reached during the day.

SOCIAL SECURITY NUMBERS. Enter social security numbers as directed. If you or your spouse do not have a social security number write "none" in the space provided. If you or your spouse do not have a social security number but you have a Medicare or Medi-Cal number, enter that number.

The disclosure of social security numbers is mandatory as required by Revenue and Taxation Code section 218.5 and Title 18, California Code of Regulations, section 135. (See Title 42 United State Code, section 405(c)(2)(C)(i), which authorizes the use of social security numbers for identification purposes in the administration of any tax.) The numbers are used by the Assessor to verify the eligibility of persons claiming the exemption and by the state to prevent multiple claims in different counties and to verify the eligibility of persons claiming income tax renter's credits. The numbers are also used by the State Department of Child Support Services for locating absent parents and locating property which is owned by persons who are delinquent in their support payments; and by the State Department of Social Services to identify persons who own homes that have not been reported, if required, to the County Welfare Department. If you do not enter your social security number as directed, it may result in a delay in processing your claim or disallowance of the exemption. As noted on the claim form, social security numbers are not subject to public inspection.

STATEMENTS. Please answer the applicable questions. The Assessor will allow the proper exemption(s).

CERTIFICATION. A guardian, executor, or other legal representative may sign on behalf of an incompetent or deceased owner by inserting his or her name and capacity on the signature line and the date of death if the owner is deceased.

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

Standards Division: (925) 313-7400

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 (if applicable)

DATE OF DEATH (if applicable)

DATE OF DECREE OF DISTRIBUTION (if applicable)

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 ☐ No3. Was this property the transferor's principal residence? ☐ Yes ☐ NoIf **yes**, please check which of the following exemptions was granted or was eligible to be granted on this property:☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption4. 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

**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.

**CLAIM FOR REASSESSMENT EXCLUSION FOR
TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021**NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

Standards Division: (925) 313-7400

A. PROPERTY

ASSESSOR'S PARCEL/ID NUMBER

PROPERTY ADDRESS		CITY
DATE OF PURCHASE OR TRANSFER		RECORDER'S DOCUMENT NUMBER
DATE OF DEATH (if applicable)	PROBATE NUMBER (if applicable)	DATE OF DECREE OF DISTRIBUTION (if applicable)

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. Was this property the transferor's family farm? ☐ Yes
2. Was this property the transferor's principal residence? ☐ Yes ☐ No
If **yes**, please check which one of the following exemptions was granted or was eligible to be granted on this property:
☐ Homeowners' Exemption ☐ Disabled Veterans' Exemption
3. Was only a partial interest in the property transferred? ☐ Yes ☐ No If yes, percentage transferred ____%.
4. Was this property owned in joint tenancy? ☐ Yes ☐ No
5. Print name(s) of child(ren) of grandparents who is(are) the parent(s) of grandchild:

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 grandparent or grandchild (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 information on reverse side)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

C. TRANSFEREE(S)/BUYER(S) (additional transferees please complete Section E below)

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

- If grandchild was adopted, age at time of adoption: _____ Adopted by whom? _____
- Parent: Name of direct descendant of grandparent who is the parent of the grandchild: _____
Date of death of direct descendant _____ **(Please provide death certificate)**
 - Was deceased parent married or in a registered domestic partnership ("registered" means registered with the California Secretary of State) as of the date of death? ☐ Yes ☐ No
 - Is the spouse or registered domestic partner of the deceased parent a: (check one):
☐ Parent of the grandchild ☐ Stepparent of the grandchild (a stepparent need not be deceased)
 - Had surviving spouse/partner remarried or entered into a registered domestic partnership? ☐ Yes ☐ No
If **YES**, date of marriage or registration of the domestic partnership must have occurred prior to the date of purchase or transfer to qualify for exclusion. Date of marriage/domestic partnership registration: _____
If **NO**, surviving spouse/partner is still considered a child of grandparents and must also be deceased prior to the purchase or transfer to qualify for exclusion. Date of death _____ **(Please provide death certificate)**
- Is this property continuing to be used as the family farm by the transferee? ☐ Yes ☐ No
- 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 in California? ☐ 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/date/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 grandparent or grandchild (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	RELATIONSHIP TO TRANSFEREE

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

PRINT NAME	RELATIONSHIP TO TRANSFEROR

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD
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 grandparents and their grandchildren, 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.

To qualify for this exclusion, all parents of the grandchild, who qualify as children of the grandparents, must be deceased as of the date of the grandparent-grandchild transfer. A stepparent does not need to be deceased.

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.

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-G, *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild*.

NOTE: A county board of supervisors may authorize 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 grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.

Links to Important Prop 19 Documents

Proposition 19 Fact sheet -

<https://boe.ca.gov/pdf/pub801.pdf>

BOE-19-G Grandparent Application

<https://www.contracosta.ca.gov/DocumentCenter/View/69742/Claim-for-Reassessment-Exclusion-for-Transfer-Between-Grandparent-and-Grandchild-Occurring-On-Or-After-February-16-2021?bidId=>

BOE-19-P Parent Application

<https://www.contracosta.ca.gov/DocumentCenter/View/69743/Claim-for-Reassessment-Exclusion-for-Transfer-Between-Parent-and-Child-Occurring-On-Or-After-February-16-2021?bidId=>