

ASSESSOR'S INFORMATIONAL PACKET
DEATH OF A PROPERTY OWNER



◆ **JEFF PRANG** ◆
LOS ANGELES COUNTY ASSESSOR

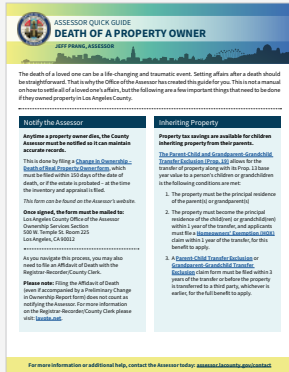


ASSESSOR'S INFORMATIONAL PACKET

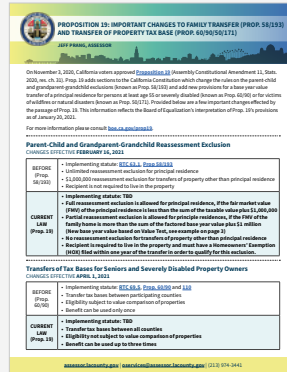
TABLE OF CONTENTS

Included are fact sheets explaining the information that needs to be provided to the Assessor's Office following the death of a property owner, as well as copies of the forms that can be completed and submitted to the Assessor's Office to provide that information.

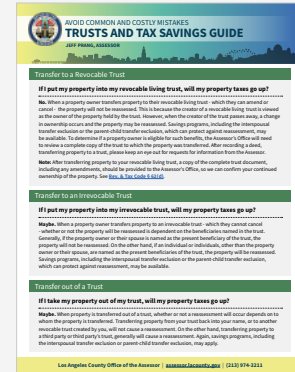
FACT SHEETS



[Death of a Property Owner](#)



[Proposition 19](#)



[Trusts & Tax Savings Guide](#)

FORMS

- Change in Ownership Statement Death of Real Property Owner Form ([BOE-502-D/ASSR-176](#))
- Claim for Reassessment Exclusion for Transfer Between Parent and Child Form ([BOE-19-P](#))
- Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild Form ([BOE-19-G](#))
- Claim for Homeowners' Property Tax Exemption ([BOE-266/ASSR-515](#))
- Change of Mailing Address Form ([ASSR-451](#))



ASSESSOR QUICK GUIDE DEATH OF A PROPERTY OWNER

JEFF PRANG, ASSESSOR

The death of a loved one can be a life-changing and traumatic event. Settling affairs after a death should be straightforward. That is why the Office of the Assessor has created this guide for you. This is not a manual on how to settle all of a loved one's affairs, but the following are a few important things that need to be done if they owned property in Los Angeles County.

Notify the Assessor

Anytime a property owner dies, the County Assessor must be notified so it can maintain accurate records.

This is done by filing a [Change in Ownership – Death of Real Property Owner form](#), which must be filed within 150 days of the date of death, or if the estate is probated – at the time the inventory and appraisal is filed.

This form can be found on the Assessor's website.

Once signed, the form must be mailed to:

Los Angeles County Office of the Assessor
Ownership Services Section
500 W. Temple St. Room 225
Los Angeles, CA 90012

As you navigate this process, you may also need to file an Affidavit of Death with the Registrar-Recorder/County Clerk.

Please note: Filing the Affidavit of Death (even if accompanied by a Preliminary Change in Ownership Report form) does not count as notifying the Assessor. For more information on the Registrar-Recorder/County Clerk please visit: lavote.net.

Inheriting Property

Property tax savings are available for children inheriting property from their parents.

[The Parent-Child and Grandparent-Grandchild Transfer Exclusion \(Prop. 19\)](#) allows for the transfer of property along with its Prop. 13 base year value to a person's children or grandchildren if the following conditions are met:

1. The property must be the principal residence of the parent(s) or grandparent(s)
2. The property must become the principal residence of the child(ren) or grandchild(ren) within 1 year of the transfer, and applicants must file a [Homeowners' Exemption \(HOX\)](#) claim within 1 year of the transfer, for this benefit to apply.
3. A [Parent-Child Transfer Exclusion](#) or [Grandparent-Grandchild Transfer Exclusion](#) claim form must be filed within 3 years of the transfer or before the property is transferred to a third party, whichever is earlier, for the full benefit to apply.

FREQUENTLY ASKED QUESTIONS

1. CAN THE PROPERTY BE REASSESSED UPON THE DEATH OF THE OWNER?

Yes. According to state law, a transfer on death is considered a change in ownership and the real property or the manufactured home that is subject to local property taxation can be reassessed as of the date of death for property tax purposes.

2. CAN THE PROPERTY BE REASSESSED IF THE DECEDENT HELD THE PROPERTY IN A TRUST?

Yes. A property owner that holds their property in a trust is referred to as a trustor and/or present beneficiary. Property held in trust may undergo a change in ownership and be reassessed when the trustor and/or present beneficiary of the trust passes away, unless an applicable exclusion applies. The change in ownership and, if applicable, the date of reassessment, is the date of death of the property-owning trustor and/or present beneficiary, not the date of distribution to a successor beneficiary.

3. DO I STILL HAVE TO FILE A CHANGE IN OWNERSHIP STATEMENT IF THE PROPERTY WAS HELD IN THE DECEDENT'S TRUST?

Yes. Whenever there is any change in ownership of real property or of a manufactured home that is subject to local property taxation, the transferee shall file a signed Change in Ownership Statement with the County Assessor in the county where the real property or manufactured home is located. For transfers that occur upon the death of the property owner, a Change in Ownership Statement must be filed with the Assessor's Office within 150 days of the date of death; however, if the property is subject to probate proceedings, the Change in Ownership Statement shall be filed prior to or at the time the inventory and appraisal are filed with the court clerk.

4. WHAT HAPPENS IF A CHANGE IN OWNERSHIP STATEMENT IS NOT FILED WITHIN THE TIME FRAME PRESCRIBED BY LAW?

Failure to file a Change in Ownership within the time prescribed by law may result in a penalty. Additionally, when the change in ownership is discovered, the Assessor will determine if reassessment of the real property or of the manufactured home is required under State law. If required, an appraisal is made to determine the market value of the property as of the date of death of the property owner. The resulting market value of the property will be enrolled as of the date of death of the property owner, the assessed value will be corrected for each year thereafter pursuant to Prop. 13, and adjusted tax bills will be issued. If the property has been sold to a third party, adjusted bills will be issued unsecured to the estate, in the name of the heir(s), or the trustee of the trust, whichever is appropriate.

5. HOW DOES THE ASSESSOR UPDATE THE MAILING ADDRESS IN A DEATH OF PROPERTY OWNER SITUATION?

The mailing address will remain the same until the Assessor is notified via a new deed, or upon receipt of documentation naming the decedent's administrator, executor, or trustee, along with a completed [Change of Mailing Address card/form \(ASSR-451\)](#). To avoid problems, update the mailing address as soon as possible.

6. ARE PARENT/CHILD TRANSFERS AUTOMATICALLY EXCLUDED FROM REASSESSMENT?

No. In order to receive an exclusion, the [Claim for Reassessment Exclusion for Transfer Between Parent and Child](#) must be filed with our office. To obtain a retroactive exclusion, a claim must be filed (1) within 3 years of the transfer or before the property is transferred to a third party, whichever occurs first, or (2) within six months of the mailing date of the notice of escape or supplemental assessment issued in connection with the transfer. If the aforementioned filing requirement is not met, a prospective exclusion, commencing the year a claim is filed, may be still be available if the property has not been transferred to a third party.



PROPOSITION 19: IMPORTANT CHANGES TO FAMILY TRANSFER (PROP. 58/193) AND TRANSFER OF PROPERTY TAX BASE (PROP. 60/90/50/171)

JEFF PRANG, ASSESSOR

On November 3, 2020, California voters approved **Proposition 19** (Assembly Constitutional Amendment 11, Stats. 2020, res. ch. 31). Prop. 19 adds sections to the California Constitution which change the rules on the parent-child and grandparent-grandchild exclusions (known as Prop. 58/193) and add new provisions for a base year value transfer of a principal residence for persons at least age 55 or severely disabled (known as Prop. 60/90) or for victims of wildfires or natural disasters (known as Prop. 50/171). Provided below are a few important changes effected by the passage of Prop. 19. This information reflects the Board of Equalization’s interpretation of Prop. 19’s provisions as of January 20, 2021.

For more information please consult boe.ca.gov/prop19.

Parent-Child and Grandparent-Grandchild Reassessment Exclusion

CHANGES EFFECTIVE **FEBRUARY 16, 2021**

BEFORE (Prop. 58/193)	<ul style="list-style-type: none"> Implementing statute: RTC 63.1, Prop 58/193 Unlimited reassessment exclusion for principal residence \$1,000,000 reassessment exclusion for transfers of property other than principal residence Recipient is not required to live in the property
CURRENT LAW (Prop. 19)	<ul style="list-style-type: none"> Implementing statute: RTC 63.2 Full reassessment exclusion is allowed for principal residence, if the fair market value (FMV) of the principal residence is less than the sum of the taxable value plus \$1,000,000 Partial reassessment exclusion is allowed for principal residences, if the FMV of the family home is more than the sum of the factored base year value plus \$1 million (New base year value based on Value Test, see example on page 3) No reassessment exclusion for transfers of property other than principal residence Recipient is required to live in the property and must have a Homeowners’ Exemption (HOX) filed within one year of the transfer in order to qualify for this exclusion.

Transfers of Tax Bases for Seniors and Severely Disabled Property Owners

CHANGES EFFECTIVE **APRIL 1, 2021**

BEFORE (Prop. 60/90)	<ul style="list-style-type: none"> Implementing statute: RTC 69.5, Prop. 60/90 and 110 Transfer tax bases between participating counties Eligibility subject to value comparison of properties Benefit can be used only once
CURRENT LAW (Prop. 19)	<ul style="list-style-type: none"> Implementing statute: RTC 69.6 Transfer tax bases between all counties Eligibility not subject to value comparison of properties Benefit can be used up to three times

For more information or additional help, contact the Assessor today: assessor.lacounty.gov/contact

PROPOSITION 19: IMPORTANT CHANGES TO FAMILY TRANSFER (PROP 58/193) AND TRANSFER OF PROPERTY TAX BASE (PROP 60/90/50/171)

Transfers of Tax Bases for Wildfire or Natural Disaster

CHANGES EFFECTIVE APRIL 1, 2021

BEFORE (Prop. 50/171)	<ul style="list-style-type: none">• Implementing statute: RTC 69.3, Prop. 50/171• Transfer tax bases between participating counties• Eligibility subject to value comparison of properties• Benefit can be used more than once
CURRENT LAW (Prop. 19)	<ul style="list-style-type: none">• Implementing statute: RTC 69.6• Transfer tax bases between all counties• Eligibility not subject to value comparison of properties• Benefit can be used more than once

For more information on changes approved by Proposition 19 consult the State Board of Equalization's website: boe.ca.gov/prop19/.

Frequently Asked Questions (FAQ)

1. TO QUALIFY FOR THE PROPOSITION 19 PARENT-CHILD EXCLUSION, DO I HAVE TO CLAIM A HOMEOWNERS' EXEMPTION AND RESIDE IN THE FAMILY HOME INHERITED FROM MY PARENTS OR GRANDPARENTS?

Yes. Proposition 19 requires that you claim a homeowners' exemption or disabled veterans' exemption and make the family home your principal residence within one year of the transfer.

To apply, please visit our website:

Homeowners' Exemption: assessor.lacounty.gov/hox

Disabled Veterans' Exemption: assessor.lacounty.gov/disabledvets

2. I AM OVER THE AGE OF 55. WHAT HAPPENS IF I BUY A NEW HOME THAT COSTS MORE THAN THE ORIGINAL HOME AND WANT TO TRANSFER MY BASE YEAR VALUE?

You may be eligible for the exclusion. However, the portion that is over the value of the original property will be reassessed at current market value. You may claim this exclusion up to three times.

3. MY HOME BURNED DOWN IN A GOVERNOR-PROCLAIMED DISASTER. I WAS ABLE TO TRANSFER MY BASE YEAR VALUE BY CLAIMING A DISASTER EXCLUSION (PROP. 50). MY NEW HOME ALSO GOT DAMAGED IN ANOTHER GOVERNOR-DECLARED DISASTER. WILL I BE ABLE TO TRANSFER MY BASE YEAR VALUE AGAIN?

Yes. If someone is unfortunate enough to have lost two homes to Governor-proclaimed disasters, they are able to transfer their base year value more than once.

Parent-Child Transfer Exclusion Calculation

Prop. 19 requires adjustment of the taxable value if the fair market value of the family home exceeds the sum of the taxable value plus \$1,000,000.

If the fair market value of the family home is less than the sum of the taxable value plus \$1,000,000, then the taxable value need not be adjusted.

If the fair market value of the family home is equal to or more than the sum of the taxable value plus \$1 million, an amount equal to the fair market value of the family home upon purchase by, or transfer to, the transferee, minus the sum of the taxable value plus \$1,000,000, is added to the taxable value.

EXAMPLE:

A single family residence has a **taxable value of \$425,738**. Parent dies on March 1, 2021, and property is inherited by parent's only child. The residence was the principal residence of both parent and child. On parent's date of death, property has a **fair market value of \$1,750,000**.

1. Calculate the sum of taxable value plus \$1,000,000

\$425,738	+	\$1,000,000	=	\$1,425,738
TAXABLE VALUE				SUM

2. Determine whether the fair market value exceeds the sum of the taxable value plus \$1,000,000

\$1,750,000	>	\$1,425,738
-------------	---	-------------

THE FAIR MARKET VALUE IS GREATER THAN THE SUM.

3. Calculate the difference

\$1,750,000	-	\$1,425,738	=	\$324,262
FAIR MARKET VALUE		SUM		DIFFERENCE

4. Add difference to the taxable value

\$324,262	+	\$425,738	=	\$750,000
DIFFERENCE		TAXABLE VALUE		NEW COMBINED BASE YEAR VALUE

For more information and updates on Prop. 19, please visit assessor.lacounty.gov/prop19

Base Year Value Transfer Calculation

Under Prop. 19, whether or not the base year value of an original principal residence can be transferred to a replacement principal residence, without adjustment, depends on the fair market values of the two properties.

If the fair market value of the replacement principal residence does not exceed the fair market value of the original principal residence, the factored base year value of the original principal residence can be transferred to the replacement principal residence without adjustment.

However, if the fair market value of the replacement principal residence does exceed the fair market value of the original principal residence, the difference between the two market values will be added to the factored base year value of the original principal residence. The sum will be the new base year value of the replacement principal residence.

EXAMPLE:

Homeowner, who is over age 55, sells a **principal residence on June 28, 2021 for a full cash value of \$700,000**. At the time of sale, the single-family residence has a **factored base year value of \$225,738**. On July 22, 2021, a **replacement principal residence is purchased for a full cash value of \$800,000**. Since the full cash value of the replacement principal residence exceeds the full cash value of the original principal residence, the difference in full cash values must be calculated and added to the transferred factored base year value.

1. Calculate the difference in full cash values

\$800,000	-	\$700,000	=	\$100,000
REPLACEMENT PRINCIPAL RESIDENCE FULL CASH VALUE		ORIGINAL PRINCIPAL RESIDENCE FULL CASH VALUE		DIFFERENCE

2. Add difference to factored base year value

\$225,738	+	\$100,000	=	\$325,738
FACTORED BASE YEAR VALUE		DIFFERENCE		NEW BASE YEAR VALUE OF REPLACEMENT PRINCIPAL RESIDENCE

For more information and updates on Prop. 19, please visit assessor.lacounty.gov/prop19

Disclaimer: Information on this document should not be construed as legal advice, but is designed merely to inform the public on tax relief opportunities processed by the Office of the Los Angeles County Assessor. If you have any questions regarding your particular property tax position, it is recommended that you consult with an attorney or a property tax professional.



AVOID COMMON AND COSTLY MISTAKES TRUSTS AND TAX SAVINGS GUIDE

JEFF PRANG, ASSESSOR

Transfer to a Revocable Trust

If I put my property into my revocable living trust, will my property taxes go up?

No. When a property owner transfers property to their revocable living trust - which they can amend or cancel - the property will not be reassessed. This is because the creator of a revocable living trust is viewed as the owner of the property held by the trust. However, when the creator of the trust passes away, a change in ownership occurs and the property may be reassessed. Savings programs, including the interspousal transfer exclusion or the parent-child transfer exclusion, which can protect against reassessment, may be available. To determine if a property owner is eligible for such benefits, the Assessor's Office will need to review a complete copy of the trust to which the property was transferred. After recording a deed, transferring property to a trust, please keep an eye out for requests for information from the Assessor.

Note: After transferring property to your revocable living trust, a copy of the complete trust document, including any amendments, should be provided to the Assessor's Office, so we can confirm your continued ownership of the property. See [Rev. & Tax Code § 62\(d\)](#).

Transfer to an Irrevocable Trust

If I put my property into my irrevocable trust, will my property taxes go up?

Maybe. When a property owner transfers property to an irrevocable trust - which they cannot cancel - whether or not the property will be reassessed is dependent on the beneficiaries named in the trust. Generally, if the property owner or their spouse is named as the present beneficiary of the trust, the property will not be reassessed. On the other hand, if an individual or individuals, other than the property owner or their spouse, are named as the present beneficiaries of the trust, the property will be reassessed. Savings programs, including the interspousal transfer exclusion or the parent-child transfer exclusion, which can protect against reassessment, may be available.

Transfer out of a Trust

If I take my property out of my trust, will my property taxes go up?

Maybe. When property is transferred out of a trust, whether or not a reassessment will occur depends on to whom the property is transferred. Transferring property from your trust back into your name, or to another revocable trust created by you, will not cause a reassessment. On the other hand, transferring property to a third party or third party's trust, generally will cause a reassessment. Again, savings programs, including the interspousal transfer exclusion or parent-child transfer exclusion, may apply.

Inheritance from Parents

I inherited property from my parents, through their trust. Will my property taxes go up?

Maybe. A trust does not itself protect property from reassessment. Upon the death of a real property owner, their property becomes subject to reassessment - whether or not it is held in trust - absent an applicable exclusion. The parent-child transfer exclusion allows property to be transferred from a parent to a child, without the property being assessed. A parent-child transfer exclusion claim must be filed with the Assessor in a timely manner. If the transfer occurred upon the death of a parent, a separate “Change in Ownership Statement, Death of Real Property” must be filed, in addition to the exclusion claim.

See Forms [BOE-58-AH/OWN-88](#) or [BOE-19 P](#), and [BOE-502-D/ASSR 176](#).

Inheritance from Grandparents

I inherited property from my grandparents, through their trust. Will my property taxes go up?

Maybe. A trust does not itself protect property from reassessment. Upon the death of a real property owner, their property becomes subject to reassessment - whether or not it is held in trust - absent an applicable exclusion. Under certain circumstances, the grandparent-grandchild transfer exclusion allows property to be transferred from a grandparent to grandchild, without the property being assessed. A grandparent-grandchild transfer exclusion claim must be filed with the Assessor in a timely manner. If the transfer occurred upon the death of a grandparent, a separate “Change in Ownership Statement, Death of Real Property” must be filed, in addition to the exclusion claim.

See Forms [BOE-58-G/OWN-143](#) or [BOE-19 G](#), and [BOE-502-D/ASSR 176](#).

Transfers to Siblings

I inherited property from my parents, through their trust. I then sold the property to my sibling. Will the property taxes go up?

Yes. Transfers between siblings will be reassessed. Even if you and a sibling inherit equal shares of a property, and you subsequently transfer your share to a sibling, the transferred portion of the property will be reassessed. However, if your parent(s)' trust does not specify a pro rata distribution, then the trustee may be able to distribute the property to one sibling and assets of equal value to the other, thereby avoiding a transfer that would trigger reassessment. If there are not sufficient assets to equalize shares, the trustee may also be able to borrow against the property. Such action must be taken by the trustee, in the name of the trust. Remember it is not the trust that prevents reassessment: a Parent-Child Exclusion claim must be filed.

See [Board of Equalization Property Tax Annotation 625.0000](#).

Disclaimer: Information on this document should not be construed as legal advice, but is designed merely to inform the public on tax relief opportunities processed by the Office of the Los Angeles County Assessor. If you have any questions regarding your particular property tax position, it is recommended that you consult with an attorney or a property tax professional.

**CHANGE IN OWNERSHIP STATEMENT
DEATH OF REAL PROPERTY OWNER**

This notice is a request for a completed Change in Ownership Statement. Failure to file this statement will result in the assessment of a penalty.



**JEFFREY PRANG
ASSESSOR**

JEFF PRANG, ASSESSOR
 COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
 500 WEST TEMPLE STREET, ROOM 205
 LOS ANGELES, CA 90012-2770 • Telephone 213.974.3441
 Email: Oservices@assessor.lacounty.gov
 Website: assessor.lacounty.gov
 Si desea ayuda en Español, llame al número 213.974.3211

NAME AND MAILING ADDRESS
 (Make necessary corrections to the printed name and mailing address)

┌
 └
 ┌
 └

Section 480(b) of the Revenue and Taxation Code requires that the personal representative file this statement with the Assessor in each county where the decedent owned property at the time of death. **File a separate statement for each parcel of real property owned by the decedent.**

NAME OF DECEDENT	DATE OF DEATH
------------------	---------------

YES NO Did the decedent have an interest in real property in this county? If **YES**, answer all questions. If **NO**, sign and complete the certification on page 2.

STREET ADDRESS OF REAL PROPERTY	CITY	ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*
---------------------------------	------	----------	---------------------------------

*If more than 1 parcel, attach separate sheet.

<p>DESCRIPTIVE INFORMATION <input checked="" type="checkbox"/> (IF APN UNKNOWN)</p> <p><input type="checkbox"/> Copy of deed by which decedent acquired title is attached.</p> <p><input type="checkbox"/> Copy of decedent's most recent tax bill is attached.</p> <p><input type="checkbox"/> Deed or tax bill is not available; legal description is attached.</p>	<p>DISPOSITION OF REAL PROPERTY <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> Succession without a will</p> <p><input type="checkbox"/> Probate Code 13650 distribution</p> <p><input type="checkbox"/> Affidavit</p> <p><input type="checkbox"/> Decree of distribution pursuant to will</p> <p><input type="checkbox"/> Action of trustee pursuant to terms of a trust</p>
--	---

TRANSFER/PROPERTY INFORMATION Check all that apply and list details below.

- Decedent's spouse Decedent's registered domestic partner
- Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* must be filed (see instructions).
 Was this the decedent's principal residence? YES NO Is this property a family farm? YES NO
- Decedent's grandchild(ren). If qualified for exclusion from reassessment, a *Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild* must be filed (see instructions).
 Was this the decedent's principal residence? YES NO Is this property a family farm? YES NO
- Cotenant to cotenant. If qualified for exclusion from reassessment, an *Affidavit of Cotenant Residency* must be filed (see instructions).
- Other beneficiaries or heirs.
- A trust.

NAME OF TRUSTEE	ADDRESS OF TRUSTEE
-----------------	--------------------

List names and percentage of ownership of all beneficiaries or heirs:

NAME OF BENEFICIARY OR HEIRS	RELATIONSHIP TO DECEDENT	PERCENT OF OWNERSHIP RECEIVED

This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).

NOTE: Sale of the property does not relieve the need to file a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* if appropriate.

YES NO Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real property in this county? If **YES**, will the distribution result in any person or legal entity obtaining control of more than 50% of the ownership of that legal entity? YES NO If **YES**, complete the following section.

NAME AND ADDRESS OF LEGAL ENTITY	NAME OF PERSON OR ENTITY GAINING SUCH CONTROL
----------------------------------	---

YES NO Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal options? If **YES**, provide the names and addresses of all other parties to the lease.

NAME	MAILING ADDRESS	CITY	STATE	ZIP CODE

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

NAME				
ADDRESS	CITY	STATE	ZIP CODE	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME
▶	
TITLE	DATE
EMAIL ADDRESS	DAYTIME TELEPHONE ()

INSTRUCTIONS

IMPORTANT

Failure to file a Change in Ownership Statement within the time prescribed by law may result in a penalty of either \$100 or 10% of the taxes applicable to the new base year value of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes and subjected to the same penalties for nonpayment.

Section 480 of the Revenue and Taxation Code states, in part:

- (a) Whenever there occurs any change in ownership of real property or of a manufactured home that is subject to local property taxation and is assessed by the county assessor, the transferee shall file a signed change in ownership statement in the county where the real property or manufactured home is located, as provided for in subdivision (c). In the case of a change in ownership where the transferee is not locally assessed, no change in ownership statement is required.
- (b) The personal representative shall file a change in ownership statement with the county recorder or assessor in each county in which the decedent owned real property at the time of death that is subject to probate proceedings. The statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk. In all other cases in which an interest in real property is transferred by reason of death, including a transfer through the medium of a trust, the change in ownership statement or statements shall be filed by the trustee (if the property was held in trust) or the transferee with the county recorder or assessor in each county in which the decedent owned an interest in real property within 150 days after the date of death.

The above requested information is required by law. Please reference the following:

- Passage of Decedent's Property: Beneficial interest passes to the decedent's heirs effectively on the decedent's date of death. However, a document must be recorded to vest title in the heirs. An attorney should be consulted to discuss the specific facts of your situation.
- Change in Ownership: California Code of Regulations, Title 18, Rule 462.260(c), states in part that "[i]nheritance (by will or intestate succession)" shall be "the date of death of decedent."
- Inventory and Appraisal: Probate Code, Section 8800, states in part, "Concurrent with the filing of the inventory and appraisal pursuant to this section, the personal representative shall also file a certification that the requirements of Section 480 of the Revenue and Taxation Code either:
 - (1) Are not applicable because the decedent owned no real property in California at the time of death
 - (2) Have been satisfied by the filing of a change in ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death."
- Parent/Child and Grandparent/Grandchild Exclusions: A claim must be filed within three years after the date of death/transfer, but prior to the date of transfer to a third party; or within six months after the date of mailing of a Notice of Assessed Value Change, issued as a result of the transfer of property for which the claim is filed. An application may be obtained by contacting the county assessor.
- Cotenant to cotenant. An affidavit must be filed with the county assessor. An affidavit may be obtained by contacting the county assessor. This statement will remain confidential as required by Revenue and Taxation Code Section 481, which states in part: "These statements are not public documents and are not open to inspection, except as provided by Section 408."

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



JEFFREY PRANG
ASSESSOR

JEFF PRANG, ASSESSOR
COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
500 WEST TEMPLE STREET, ROOM 205
LOS ANGELES, CA 90012-2770 • Telephone 213.893.1239
Email: Oservices@assessor.lacounty.gov
Website: assessor.lacounty.gov
Si desea ayuda en Español, llame al número 213.974.3211

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

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 E on Page 3)*

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 No **If yes**, how is the property used?
 Pasture/Grazing Agricultural Commodity Cultivation: _____
2. Was this property the transferor's principal residence? Yes No
 a. **If yes**, please check which of the following exemptions was granted or eligible to be granted on this property.
 Homeowners' Exemption Disabled Veterans' Exemption
 b. Is this property a multi-unit property? Yes No **If yes**, which unit was the transferor's principal residence? _____
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

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 D. 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 69.6.

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. PARENT-CHILD RELATIONSHIP INFORMATION

1. If child was adopted, age at time of adoption: _____
2. If stepparent/stepchild relationship is involved, was the parent still married to or in a registered domestic partnership ("*registered*" means registered with the California Secretary of State) with the stepparent on the date of purchase or transfer? Yes No
3. If **NO**, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership
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? 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
Family relationship(s) to transferor(s)	Relationship	Relationship

1. Is this property the transferee's family farm? Yes No
2. Is this property currently the transferee's principal residence? 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. If the exemption claim is filed after the one-year period, prospective relief may be available.
- c. Name of transferee who filed or will be filing the 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? 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.

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

PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE

F. 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
Property Tax Rule 462.520**

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 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. **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. If the exemption claim is filed after the one-year period, prospective relief may be available.**

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. Beginning February 16, 2023, and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at www.boe.ca.gov/prop19.

Exclusion filing requirements:

- For a **family farm**, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a **family home**, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within **one year** of the date of transfer or change in ownership.

This 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 either claim is not timely filed, prospective relief may be available.

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**



JEFFREY PRANG
ASSESSOR

JEFF PRANG, ASSESSOR
COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
500 WEST TEMPLE STREET, ROOM 205
LOS ANGELES, CA 90012-2770 • Telephone 213.893.1239
Email: Oservices@assessor.lacounty.gov
Website: assessor.lacounty.gov
Si desea ayuda en Español, llame al número 213.974.3211

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

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 E on Page 3)

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 No **If yes**, how is the property used?
 Pasture/Grazing Agricultural Commodity Cultivation: _____
2. Was this property the transferor's principal residence? Yes No
 - a. **If yes**, please check which of the following exemptions was granted or eligible to be granted on this property:
 Homeowners' Exemption Disabled Veterans' Exemption
 - b. Is this property a multi-unit property? Yes No **If yes**, which unit was the transferor's principal residence? _____
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 all 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 D. 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 69.6.

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. GRANDPARENT/GRANDCHILD RELATIONSHIP INFORMATION

1. If grandchild was adopted, age at time of adoption? _____ Adopted by whom? _____
2. Parent: Name of direct descendant of grandparent who is the parent of the grandchild: _____
 Date of death of direct descendant: _____ **(Please provide copy of death certificate)**
 - a. Was the 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
 - b. 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*)
 - c. Had the 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: _____ **(Please provide copy of license or 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 copy of death certificate)**

D. TRANSFEREE(S)/BUYER(S) (*additional transferees please complete Section F on Page 3*)

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

1. Is this property the transferee's family farm? Yes No
2. Is this property currently the transferee's principal residence? Yes No
If yes, complete section 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**, unit that 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. If the exemption claim is filed after the one-year period, prospective relief may be available.
 - c. Name of transferee who filed or will be filing 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 PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT DATE (<i>month/day/year</i>)

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.

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

PRINT NAME	RELATIONSHIP TO TRANSFEREE

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

PRINT NAME	RELATIONSHIP TO TRANSFEROR

(Please complete information on reverse side.)

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN GRANDPARENT AND GRANDCHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021
Revenue and Taxation Code Section 63.2
Property Tax Rule 462.520**

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 grandparents and their grandchildren.

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 purposes of this exclusion, a grandchild is a child of the child of the grandparent. 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 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. **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. If the exemption claim is filed after the one-year period, prospective relief may be available.**

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. Beginning February 16, 2023 and every other February thereafter, the \$1 million amount will be adjusted by the percentage change in the Housing Price Index for California for the previous calendar year, as determined by the Federal Housing Finance Agency. For further information, please see the State Board of Equalization's website at www.boe.ca.gov/prop19.

Exclusion filing requirements:

- For a **family farm**, this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor.
- For a **family home**, (1) this claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor; and (2) an eligible transferee must file for the homeowners' or disabled veterans' exemption within **one year** of the date of transfer or change in ownership.

This 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 either claim is not timely filed, prospective relief may be available.

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 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 grandparent-grandchild change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.

CLAIM FOR HOMEOWNERS' PROPERTY TAX EXEMPTION

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



JEFFREY PRANG
ASSESSOR

MAIL THIS CLAIM FORM TO:
 COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
 500 WEST TEMPLE STREET, ROOM 227
 LOS ANGELES, CA 90012-2770
For Inquiries Only: Email: assr-hox@assessor.lacounty.gov
 Phone Number: **213.971.3415**
 Si desea ayuda en Español, llame al número 213.974.3211

SEE INSTRUCTIONS BEFORE COMPLETING

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

PROPERTY DESCRIPTION			
ASSESSOR'S IDENTIFICATION NUMBER			
ADDRESS OF DWELLING			
FOR ASSESSOR'S USE ONLY			
712	801	845	855
TYPE =		LF =	BP KEY = <input type="radio"/>
REC DATE	SEQ. NO.	#EXM	NEW EXM AMOUNT
AMOUNT	NCC DATE	YR.	SUB BILL NO.
EXISTING EXM TYPE		REMARKS	
REMARKS			

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 _____ →

NAME: _____
 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 NO
 If 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, 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

RECLAMO PARA LA EXENCIÓN DE IMPUESTOS PEDIALES DE LOS PROPIETARIOS DE CASAS

Si reúne los requisitos, firme y presente esta forma al Tasador a más tardar el 15 de febrero, o antes que hayan transcurrido 30 días a partir de la fecha de la notificación de la valuación suplementaria, lo que ocurra primero.



JEFFREY PRANG
ASSESSOR

MAIL THIS CLAIM FORM TO:
 COUNTY OF LOS ANGELES • OFFICE OF THE ASSESSOR
 500 WEST TEMPLE STREET, ROOM 227
 LOS ANGELES, CA 90012-2770
For Inquiries Only: Email: assr-hox@assessor.lacounty.gov
 Phone Number: **213.971.3415**
 Si desea ayuda en Español, llame al número 213.974.3211

ANTES DE LLENARLA, LEA LAS INSTRUCCIONES

NOMBRE Y SU DIRECCIÓN
(Haga cambios necesarios al nombre escrito y dirección)

┌ _____ ┐
 │ _____ │
 │ _____ │
 └ _____ ┘

DESCRIPCIÓN DE LA PROPIEDAD			
NUMERO DE IDENTIFICACIÓN DEL TASADOR			
DIRECCION DE CASA			
FOR ASSESSOR'S USE ONLY			
712	801	845	855
TYPE =	LF =	BP KEY =	<input type="radio"/>
REC DATE	SEQ. NO.	#EXM	NEW EXM AMOUNT
AMOUNT	NCC DATE	YR.	SUB BILL NO.
EXISTING EXM TYPE	REMARKS		
REMARKS			

Imprima su número de Seguro Social y nombre

_____ → SSN: _____ - _____ - _____

Imprima el número de Seguro Social y nombre de su cónyuge o copropietario si esta propiedad también es su lugar de residencia principal

_____ → SSN: _____ - _____ - _____
 NOMBRE: _____

DECLARACIONES

Esta forma de reclamo se puede utilizar para solicitar Exención para Proprietarios de Casas para las Listas de Exención de Tasación de Proprietarios, así como para la Lista de Tasación Suplementaria. El nuevo propietario tiene que presentar un reclamo, aunque la propiedad ya esté recibiendo la exención de propietarios de casas. Lea cuidadosamente la información que se le entrega, así como las instrucciones antes de contestar las siguientes preguntas.

- ¿Cuándo adquirió usted esta propiedad? _____
(día/mes/año)
- Fecha en que se mudó a esta propiedad, la cual será su residencia principal (vea instrucciones): _____
(día/mes/año)
- ¿Usted es dueño/a de otra propiedad que es o era su lugar de residencia principal en California? Si No
 Si sí, porfavor proveer la dirección abajo y la fecha de su **MUDANZA** si ya no es su residencia principal:

Dirección: _____
Dirección Ciudad Codigo Postal Día/Mes/Año

Solamente los dueños o los cónyuges ocupantes de la propiedad descrita anteriormente (incluyendo a un comprador bajo contrato de venta) o su representante legal pueden firmar este reclamo. (Si la propiedad consta de más de una unidad de vivienda, tal vez los otros ocupantes copropietarios deseen presentar reclamos por separado; sin embargo, se concederá una sola exención por unidad de vivienda.)

Si usted compra esta propiedad bajo un contrato de venta que no se ha registrado, y el Tasador no tiene una copia del mismo, deberá adjuntar a este reclamo una copia del contrato.

CERTIFICACIÓN

Certifico (o declaro), bajo pena de perjurio, en conformidad con las leyes del Estado de California, que toda la información anterior, así como la siguiente, incluyendo cualquier declaración o documento adjunto, es completa, correcta y verdadera según mi leal saber y entender.

FIRMA DEL PROPIETARIO-OCUPANTE	FECHA
FIRMA DEL CÓNYUGE DEL OCUPANTE O COPROPIETARIO-OCUPANTE	FECHA
CORREO ELECTRONICO	NUMERO TELEFONICO ()

SI NO HABITA ESTE INMUEBLE COMO SU RESIDENCIA PRINCIPAL, DESCARTE ESTA FORMA.

Si mas adelante ocupa esta inmueble, en ese momento comuníquese con el Tasador.

ESTE DOCUMENTO NO ES SUJETO A LA INSPECCIÓN PÚBLICA

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 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.

INFORMACIÓN GENERAL

Las leyes de California sobre los impuestos prediales establecen dos alternativas por medio de las cuales se pueden conceder exenciones de impuestos prediales a los propietarios, hasta por un valor tasado máximo de \$7,000 dólares:

Alternativa 1: La exención podrá otorgarse al dueño de una vivienda que esté ocupada y sea el lugar principal de su residencia, a partir de las 12:01 a.m., del día 1 de enero de cada año, o

Alternativa 2: La exención podrá otorgarse al dueño de una vivienda que recibirá una Tasación Suplementaria debido a un cambio de propietario o por haber terminado alguna construcción adicional en la finca, a partir del 1 de enero, siempre y cuando,

- (a) El propietario ocupe la propiedad como su residencia principal antes de que transcurran 90 días de haber hecho el cambio de propietario, o de que se haya terminado la construcción adicional, y
- (b) A la propiedad actualmente **no** se le ha concedido la exención de propietario o alguna otra exención sobre la propiedad de mayor valor. Si la propiedad recibe una exención de **menor valor** al que aparece en las listas de registro actuales, se aplicará a la Tasación Suplementaria la diferencia entre estas dos exenciones.

Para ayudar en determinar su residencia principal, considere (1) donde está registrado para votar, (2) su domicilio en la registración de su vehículo y (3) donde normalmente se regresa después de trabajar. Si después de considera este criterio todavía no está seguro, escoja el lugar en donde se a pasado la mayor parte de este año.

La solicitud de la exención según la Alternativa 2 se aplicará a la Tasación Suplementaria, si la hubiera, y servirá como solicitud de exención para el (los) siguiente(s) año(s) fiscal(es).

Para obtener la exención, el reclamante debe ser el propietario o copropietario o el comprador cuyo nombre aparezca en el contrato de venta. La vivienda puede ser cualquier lugar de residencia sujeto al pago del impuesto predial; una casa para una sola familia, una estructura que contenga más de una vivienda, un condominio o unidad de un proyecto de vivienda en cooperativa, una casa flotante, una casa prefabricada (casa móvil), un lote de terreno de su propiedad en donde vive en un remolque o casa prefabricada (casa móvil) con licencia del estado, y la cabaña del remolque o de la casa prefabricada (casa móvil). La vivienda no recibirá la exención si está rentada o va a rentarse, si está vacante o nadie la ocupa, o si es una casa secundaria o para las vacaciones del reclamante. Si usted no vive en esta propiedad como su residencia principal, descarte esta forma.

Si se concede la exención al propietario y posteriormente la propiedad no cumple con los requisitos para la exención, será su responsabilidad informar de inmediato al Tasador. La sección 531.6 del Código sobre Ingresos e Impuestos estipula que se aplicará una **multa del 25% agregada al valor no recuperado, si usted no reporta este hecho al Tasador del condado donde se encuentra la propiedad, tan pronto como se entere que la propiedad ya no es elegible para la exención.** Como recordatorio, el cobro de impuestos o copia del mismo que se le envía a más tardar el primero de Noviembre de cada año, deberá ir acompañado de un aviso o notificación concerniente a la inelegibilidad para conceder la exención.

Una vez que se otorgue la exención, permanecerá vigente hasta su vencimiento. Cuando venza, debe obtenerse una nueva forma de reclamo y presentarse en la oficina del tasador, para tener derecho nuevamente a la exención.

PLAZO PARA PRESENTAR SU RECLAMO

Alternativa 1: Se otorgará la exención completa si se presenta el reclamo antes de las 5:00 p.m. del día 15 de febrero. Si lo presenta entre el 16 de febrero y antes de las 5:00 p.m. del 10 de diciembre, se otorgará el 80 por ciento de la exención.

Alternativa 2: Se otorgará la exención completa (hasta la cantidad de la tasación suplementaria), si la hubiera, siempre y cuando la exención completa no esté ya aplicada a la propiedad en la lista normal o en una tasación suplementaria anterior que se haya hecho el mismo año. Para que esto se lleve a cabo, deberá presentar el reclamo antes de las 5:00 p.m., dentro de los 30 días contados a partir de la fecha que aparece en la Notificación de Tasación Suplementaria que se haya expedido como resultado de un cambio de propietario, o que se haya terminado una construcción adicional. Si el reclamo se presenta después de 30 días contados a partir de la fecha de la Notificación de Tasación Suplementaria pero en la fecha (o antes de ella) en que vence el primer pago de impuestos del cobro complementario, se otorgará un 80 por ciento de la exención. Después de esta fecha no podrá hacerse ninguna exención sobre la tasación suplementaria.

INSTRUCCIONES

Si su nombre aparece en la forma y ya ha vendido la propiedad, envíe **de inmediato** la forma al nuevo propietario. Si aparece otro nombre en la forma y usted es ahora el dueño de la propiedad, o comprador sujeto a un contrato de venta, tache el primer nombre y escriba el suyo, o agregue su nombre si usted y la persona cuyo nombre aparece en la forma son copropietarios. Cambie la dirección si es incorrecta. Si cuando recibe la forma está en blanco, escriba su nombre completo y su dirección, incluyendo su zona postal.

DIRECCIÓN DE LA VIVIENDA. Si el número de lote o la descripción legal de la propiedad y la dirección de la vivienda aparecen en la forma, revíselos para asegurarse que estén correctos y de no estarlo, corrijalos. Esta información identifica la vivienda para la cual reclama la exención.

Si la vivienda no tiene dirección, indíquelo. **No escriba un apartado postal como dirección de la vivienda.**

NÚMERO DE TELÉFONO. Anote el número de teléfono donde generalmente se le puede localizar durante el día.

NÚMEROS DEL SEGURO SOCIAL. Anote los números del Seguro Social como se indica. Si usted o su cónyuge no tienen número de Seguro Social, escriba NINGUNO en el espacio correspondiente. Si usted o su cónyuge no tienen número de Seguro Social pero tienen número de Medicare o Medi-Cal, anote ese número.

La divulgación de los números de Seguro Social es obligatoria, conforme a los requisitos de la Sección 218.5 del Código de Ingresos e Impuestos y de la Sección 135 del Título 18 del Código de Reglamentaciones de California. (Vea la Sección 405(c)(2)(C)(i), del Título 42 del Código de los Estados Unidos, el cual autoriza el uso de los números de Seguro Social para fines de identificación en la administración de todos los impuestos.) El Tasador usa los números para verificar la elegibilidad de las personas que hacen el reclamo de exención, y también los usa el Estado para impedir o prevenir que se hagan reclamos múltiples en condados diferentes, así como para verificar la elegibilidad de las personas que reclaman crédito por vivir en casas o apartamentos alquilados. También los utiliza el Departamento de Servicios de Mantenimiento de Hijos a fin de localizar a aquellos padres/madres ausentes, y para localizar propiedades cuyos propietarios sean personas que no han cumplido con sus pagos de manutención de familiares, y por el Departamento de Servicios Sociales del Estado para identificar a propietarios de casas que no se han reportado, si es requerido, a el Departamento de Bienestar del Condado. Si usted no anota su número de Seguro Social como se indica, podría resultar en una demora en el trámite del reclamo o que se niegue la exención. Tal como se establece en la forma de reclamo, los números de Seguro Social que aparecen en la misma no son información que se ofrezca al público.

DECLARACIONES. Conteste las preguntas correspondientes. El Tasador le concederá la(s) exención(es) adecuada(s).

CERTIFICACIÓN. Un tutor, albacea u otro representante legal puede firmar a nombre de una persona incapacitada o que haya fallecido, escribiendo su nombre y la capacidad conferida en el renglón asignado a la firma y, de haber fallecido el propietario, la fecha de su muerte.



Change of Mailing Address

MAIL TO : LOS ANGELES COUNTY ASSESSOR
500 W. TEMPLE ST., DEPT M/A LOS ANGELES, CA 90012-2770

EMAIL TO : AddressChange@assessor.lacounty.gov

Complete this form if your mailing address is incorrect or has changed. This form must be signed in the name of the authorized individual submitting the address change request.

If you need assistance, please call 213.974.3441, email AddressChange@assessor.lacounty.gov, or visit our website at <https://assessor.lacounty.gov>. Si desea ayuda en Español, llame al número 1.888.807.2111.

Only requests received from the owner whose name appears in the Assessor's records will be accepted for processing.

IMPORTANT: If the owner of record is a company, legal entity, estate or trust, or if the request is submitted by an agent of the owner, etc., additional supporting documentation is required to process this change of mailing address. For a list of required supporting documents, please visit <https://assessor.lacounty.gov/homeowners/change-mailing-address>

REAL PROPERTY (Single Family Residential/Apartments/Office/All Commercial Properties)

(PLEASE LIST PARCELS AFFECTED BY THIS CHANGE)

ASSESSOR'S ID NUMBER (AIN)	PROPERTY ADDRESS (Street Address, City, State, Postal Code)
AIN	
AIN	
AIN	
AIN	
AIN	

Document Number (from deed) Recording No./Recording Date (if known)

BUSINESS PROPERTY AND UNSECURED PROPERTY ONLY

Company No./Assessment No.

(from unsecured tax bill, whichever applies)

STREET ADDRESS

New Mailing Address*

CITY

STATE

POSTAL CODE

Property Owner's Daytime Phone*

Property Owner's Email Address*

LAST

FIRST

Property Owner's Agent Name

Additional Info./Comments

LAST*

FIRST*

MIDDLE

Owner's Name*

Owner's
Signature*

Date

ASSESSOR WEBSITE
QR CODE

**To access: open your phone's camera app, and point it at the QR code.
Follow the instructions on your screen to complete the action.**

