



COUNTY OF EL DORADO
OFFICE OF THE ASSESSOR

Jon DeVille, Assessor

360 Fair Lane • Placerville, CA 95667

Telephone: (530) 621-5719 • Fax: (530) 642-8148

Website: www.edcgov.us/assessor

RE: APN:

The Assessor's Office is reviewing the change in ownership recorded _____, as
on document # _____ at the El Dorado County Recorder's office.

Under the provision of Proposition 19, the transfer of a principal place of residence or family farm from a parent to their child(ren) may be excluded from reappraisal for property tax purposes.

If there is a transfer involving a parent and child(ren) please complete the enclosed BOE-19-P form which will exclude reappraisal if all requirements are met.

One of the requirements of qualifying for this exclusion is the residence must become your principal place of residence. Included is a Homeowners Exemption form for your convenience. All forms must have original signatures.

If this form is not applicable, please notify this office by return mail or call (530) 621-5719. Please return your completed application within 15 days of receipt of this letter to avoid reassessment.

Very Truly Yours,

By: _____
Property Transfer Specialist

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



EL DORADO COUNTY
JON DEVILLE, ASSESSOR
360 FAIR LANE
PLACERVILLE, CA 95667
TELEPHONE: 530-621-5719

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 (if applicable)	DATE OF DEATH (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
If yes, please check which of the following exemptions was granted or eligible to be granted on this property.
 Homeowners' Exemption Disabled Veterans' Exemption
 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 transferee's legal representative) of the transferors 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. Contact the Assessor’s Office for information.
- c. Name of transferee who filed exemption claim: _____
- d. Type of Exemption: Homeowners’ Exemption Disabled Veterans’ Exemption
- e. Date the transferee occupied this property as a principal residence: _____ (month/day/year)
- f. Does the transferee own another property that is or was their principal residence in California? Yes No
If yes, please provide the address below and the move-out date.

ADDRESS	COUNTY	ASSESSOR’S 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**

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

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

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

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

A family farm is any real property that is under cultivation or being used for pasture or grazing, or that is used to produce any agricultural commodity. “Agricultural commodity” means any and all plant and animal products produced in this state for commercial purposes, including, but not limited to, plant products used for producing biofuels, and cultivated industrial hemp (Government Code section 51201).

If the assessed value of the family home or each legal parcel of a family farm on the date of transfer exceeds the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value.

This claim form is for transfers occurring on or after February 16, 2021. This claim form must be completed, signed by the transferor(s) and the transferee, and filed with the Assessor. A claim form is timely if it is filed within three years after the date of purchase or transfer, or prior to the transfer of the real property to a third party, whichever is earlier. If a claim form has not been filed by the date specified in the preceding sentence, it will be timely if filed within six months after the date of mailing of a notice of supplemental or escape assessment issued as a result of the purchase or transfer for which this claim is filed. If a claim is not timely filed, the exclusion will be granted beginning with the calendar year in which the claim is filed.

For transfers occurring on or before February 15, 2021, please file claim form BOE-58-AH, *Claim for Reassessment Exclusion for Transfer Between Parent and Child*.

NOTE: A county board of supervisors may authorize a one-time processing fee of not more than \$175 to recover costs incurred by the County Assessor due to the failure of an eligible transferee to file a claim for the parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the County Assessor.

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.



EL DORADO COUNTY
JON DEVILLE, ASSESSOR
360 FAIR LANE
PLACERVILLE, CA 95667
TELEPHONE: 530-621-5732

SEE INSTRUCTIONS BEFORE COMPLETING

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

[]
[]
[]
[]

FOR ASSESSOR'S USE ONLY	
Received	_____
Approved	_____
Denied	_____
Reason for denial	_____

PROPERTY DESCRIPTION

Parcel No. _____
Address of dwelling _____

Print your social security number and name here _____ ➔

SSN: _____ - _____ - _____

NAME: _____

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 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

BOE-266 (P2) REV. 13 (05-20)

RECLAMO PARA LA EXENCIÓN DE IMPUESTOS PREDIALES 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.



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ANTES DE LLENARLA, LEA LAS INSTRUCCIONES

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

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

PARA USO DEL TASADOR	
Received	_____
Approved	_____
Denied	_____
Reason for denial	_____

DESCRIPCIÓN DE LA PROPIEDAD

Número de Parcela _____
 Dirección de casa _____

Imprima su número de Seguro Social y nombre _____ → SSN: _____ - _____ - _____
 NOMBRE: _____

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 Propietarios de Casas para las Listas de Exención de Tasación de Propietarios, 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 Código 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 esta registrado para votar, (2) su domicilio en la registración de su vehículo y (3) donde normalmente se regresa despues de trabajar. Si despues de considera este criterio todavia no esta 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 la 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.