



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
916 445-4982 * FAX 916 323-8765
www.boe.ca.gov

BETTY T. YEE
Acting Member
First District, San Francisco

BILL LEONARD
Second District, Sacramento/Ontario

CLAUDE PARRISH
Third District, Long Beach

JOHN CHIANG
Fourth District, Los Angeles

STEVE WESTLY
State Controller, Sacramento

RAMON J. HIRSIG
Executive Director

No. 2005/059

October 17, 2005

TO COUNTY ASSESSORS:

CHANGES AND CORRECTIONS TO
BOARD-PRESCRIBED FORMS FOR 2006

Senate Bill 555 (Stats. 2005, Ch. 264) was signed by the Governor and goes into effect January 1, 2006. Among its provisions, sections 63.1 and 69.5 of the Revenue and Taxation Code were amended by changing the definition of a grandparent for the grandparent to grandchild exclusion, and claimant information for the over 55/disabled exclusions. The forms affected are:

- BOE-58-G, *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild.*
- BOE-60-AH, *Claim of Person(s) at Least 55 Years of Age for Transfer of Base Year Value to Replacement Dwelling.*
- BOE-62, *Disabled Persons Claim for Transfer of Base Year Value to Replacement Dwelling.*

For the grandparent to grandchild exclusion, the amendment provides that a son-in-law or daughter-in-law of the grandparent that is a stepparent to the grandchild need not be deceased in order for a claim to meet the condition that "all of the parents" of the grandchild must be deceased. For the other two forms, the "Claimant Information," in part, previously required the name of the spouse if the spouse was a record owner of either the original property or the replacement dwelling. The provision is now changed to require the name of spouse only if the spouse was a record owner of the replacement dwelling.

Additionally, Senate Bill 565 (Stats. 2005, Ch. 416) was signed and amends section 62 of the Revenue and Taxation Code to exclude from change in ownership transfers of real property between registered domestic partners. While this bill became effective on September 29, 2005, the exclusion became operative on January 1, 2006, and applies to transfers occurring on or after January 1, 2006. The two forms affected by this bill are:

- BOE-502-A, *Preliminary Change of Ownership Report.*
- BOE-502-AH, *Change of Ownership Statement.*

The bill requires a change in the wording of Question M, Part I, of both forms.

Enclosed is a copy of the five revised forms to be used for the 2006-2007 filing season. If you are a county assessor on the e-mail subscriber group, electronic copies of the revised forms, in PageMaker 6.5, will be sent to you. We regret any inconvenience these late changes may have caused. If you have any questions, please call Lloyd B Allred at 916-324-7361 or e-mail at Lloyd.Allred@boe.ca.gov.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:lba
Enclosures