



When must the claim for the exclusion be filed?

To prevent a supplemental tax bill from being issued, a claim must be filed as soon as possible after the transfer or date of death.

Is there a filing deadline for this exclusion?

A claim must be filed within three years of the date of transfer or death, or prior to the sale or transfer to a third party. In addition, a claim may be filed within six months after the mailing date of the supplemental notice or escape assessment.

Is there anything I can do after the deadline?

If a claim is filed after the legal deadline, the exclusion may be granted but no refunds will be issued for prior years. It will be granted for the year the claim is filed as long as the property has not been sold to a third party.

We have already sold the property we inherited from our parents. May we still file a claim?

Yes. A reappraisal will occur for the period between the date of the death and the sale to the third party. A supplemental bill will be issued unless the heirs or beneficiaries apply and qualify for this exclusion.

Can children apply for a Parent-Child Exclusion if their parents have also applied for a Reappraisal Exclusion for Seniors on the same property?

No. The Reappraisal Exclusion for Seniors is a one-time only tax benefit enabling senior citizens (55 years or older) to sell their residence and transfer its low value to a replacement home. Since the sold property must be reappraised, the children would receive no benefit from a Parent-Child Exclusion.

Can property held by my parents in a trust qualify for this exclusion?

Yes. An inheritance or transfer to children within a trust may qualify for this exclusion. The trust documents must be provided with the claim.

Can property held by a corporation or partnership qualify?

No. In order to qualify, the transfer of property must be between individuals, not individuals and a corporation or partnership.

The claim form asks for information about the transferor and transferee. Who is the transferor and who is the transferee?

The transferor is the previous owner (grantor, decedent, or trustor). The transferee is the new owner (grantee, heir, or beneficiary).

Do all children (transferees) need to sign the claim form?

No, one signature is sufficient, however, all transferees must be listed. A photocopied signature is not acceptable.

How do I obtain a Parent-Child or Grandparent-Grandchild Exclusion claim form?

Contact your local County Tax Assessor's office.

