



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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November 16, 2007

RAMON J. HIRSIG
Executive Director
CAO 2007/015

TO COUNTY ASSESSORS ONLY:

REASSESSMENT REVERSAL FOR REGISTERED DOMESTIC PARTNER FORM

Effective October 12, 2007, Senate Bill 559 (Stats. 2007, Ch. 555) amended Revenue and Taxation Code section 62 as an urgency statute to provide additional relief for registered domestic partners. Section 62, subdivision (d), was amended to provide that a transfer into a trust by a trustor or a trustor's registered domestic partner is not a change in ownership as long as the trustor is the present beneficiary of the trust or that the trust is revocable.

Additionally, section 62(p) was amended to provide retrospective relief for any transfer of real property between registered domestic partners that occurred between January 1, 2000 and January 1, 2006. A reassessment that occurred between these dates may now be reversed on a prospective basis beginning with the lien date of the assessment year in which the claim is filed. See Letter To Assessors 2007/043 (November 16, 2007) for an in-depth discussion of the change in ownership provisions of Senate Bill 559.

Form BOE-62-DP, *Claim for Reassessment Reversal for Registered Domestic Partners*, is on the enclosed CD and is available for immediate use. It was approved by the Board on November 15, 2007.

If you have any questions regarding the format or content of this form, you may contact Mr. Bryan Bagood, Forms Coordinator, at bryan.bagood@boe.ca.gov or at 916-322-3815.

Sincerely,

/s/Mickie Stuckey

Mickie Stuckey
Acting Deputy Director
Property and Special Taxes Department

MS:sk
Enclosure

**CLAIM FOR REASSESSMENT REVERSAL
FOR REGISTERED DOMESTIC PARTNERS**
(Section 62(p)(2) of the Revenue and Taxation Code)

A. Description of the property that was reassessed for a change in ownership:

Street: _____ APN: _____
City: _____
County: _____

B. The date of transfer of interest in the above described property: _____

C. The parties to the transfer of interest in the above described property:

Transferor: _____

Date of death, if applicable: _____

Transferee: _____

D. Date of the creation of the registered domestic partnership: _____

(NOTE: date must be prior to or concurrent with the date of transfer in item B above.)

E. Attach a copy of the Certificate of Registered Domestic Partnership that names the transferee and transferor as registered domestic partners. [A Certificate of Registered Domestic Partnership is available upon request from the California Secretary of State.]

CERTIFICATION

We declare that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of our knowledge and that we are registered domestic partners on the date of transfer, in a registered domestic partnership as defined in Section 297 of the Family Code.

Signature of Transferor Registered Domestic Partner: _____

OR signature of legal representative of transferor: _____

Signature of Transferee Registered Domestic Partner: _____

OR signature of legal representative of transferor: _____

Date: _____

Phone Number (8:00 a.m. - 5:00 p.m.): _____

Mailing Address: _____

Email Address: _____

Be sure to attach a copy of the certificate of registered domestic partnership. Your claim will not be processed without that certificate.

REVENUE AND TAXATION CODE SECTION 62(p)(2)

Any transferee whose property was reassessed in contravention of the provisions of this subdivision for a transfer occurring between January 1, 2000, and January 1, 2006, shall obtain a reversal of that reassessment upon application to the county assessor of the county in which the property is located. Application by the transferee shall be made to the assessor no later than June 30, 2009. A county may charge a fee for its costs related to the application and reassessment reversal in an amount that does not exceed the actual costs incurred. This paragraph shall be liberally construed to provide the benefits of this subdivision and Article XIII A of the California Constitution to registered domestic partners.

Any reassessment reversal granted pursuant to this claim shall apply commencing with the lien date of the assessment year, as defined in, Revenue and Taxation Code Section 118, in which the claim is filed. No refunds shall be made under this paragraph for any prior assessment year.

Under any reassessment reversal granted pursuant to this claim, the adjusted full cash value of the subject real property shall be the adjusted base year value of the subject real property in the assessment year in which the excluded purchase or transfer took place, factored to the assessment year for both of the following:

- (i) Inflation as annually determined in accordance with paragraph (1) of subdivision (a) of Revenue and taxation Code Section 51.
- (ii) Any subsequent new construction occurring with respect to the subject real property.

PLEASE COMPLETE APPLICABLE INFORMATION ON REVERSE SIDE.