



LESLIE MORGAN
Shasta County Assessor-Recorder
1450 Court Street, Suite 208-A
Redding, CA 96001-1667
TEL: 530-225-3600
Toll free: 1-800-479-8009

**Parent/Child Exclusion & Grandparent/Grandchild Exclusion
(Propositions 58 & 193)**

This law excludes transfers of real property between parents and children or transfers from grandparents to grandchildren* from reappraisal according to the following provisions:

Applies to parent/child transfers occurring on or after November 6, 1986, or grandparent to grandchild after March 27, 1996 and before February 15, 2021.

Qualifying transfers from parents to children or from children to parents are excluded, or grandparents to grandchildren.*

“Children/Grandchildren” are defined to include natural, step, and in-law relationships. Adoptive children are also included in definition except for individuals adopted after the age of 18.

The transfer of a principal residence can be excluded.

\$1,000,000 of other real property can also be excluded for each transferor.

In order to qualify for the exclusion, the transferor(s) and the transferee(s) must supply the Assessor with specific information in the form of an application.

The application must be filed within 3 years of the date of transfer for which the application is being filed. Claims filed after the 3 year period will be handled on a prospective basis. Other filing time limits apply if the property has transferred to a third party.

For additional information, please check with the Assessor’s Office.

**Special limitations apply.*