

# MEDIA RELEASE

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Lawrence E. Stone, Assessor

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## Assessor urges qualified taxpayers to apply

# Property Tax Deadline for Some Domestic Partners Set to Expire June 30

Since 2006, most registered domestic partners have been afforded the same property tax rights as married couples. One of the major benefits was that a surviving domestic partner, whose partner had died, would not be faced with a potentially steep reassessment and increase in property taxes. “Unfortunately the law did not include eligible domestic partners registered prior to 2006. The result means some gay, lesbian and senior couples may have experienced significant tax increases when their partner died” said Assessor Larry Stone.

In 2007 Senator Chris Kehoe changed the law to correct this anomaly. Senate Bill 559 retroactively extends to domestic partners registered between January 1, 2000, and December 31, 2005, the same property tax benefits afforded domestic partners that registered on or after January 1, 2006. The law excludes reassessment when a registered domestic partner was added or removed from property title, whether by deed or by death. The law requires that the property interest must be conveyed to the registered domestic partner remaining on title.

“However, there is a catch,” said Assessor Stone, “the law requires qualifying taxpayers to apply for the exclusion by June 30, 2009.” Taxpayers who apply and qualify will receive notice of a correction to their assessment. Applications that are received and approved prior to June 30, 2009, will see the reduction reflected on their October 2010 property tax bill. The law does not provide for refunds for prior tax years and provides prospective relief only.

In addition, the law excludes transfers of real property and mobile homes between domestic partners registered in the State of California from the meaning of “change in ownership” that in other circumstances would result in reassessment for property tax purposes. To apply for the benefit, taxpayers are asked to complete a simple one-page form available on the Assessor’s website at [www.sccassessor.org](http://www.sccassessor.org), together with a copy of the Certificate of Registered Domestic Partnership. There is no filing fee to apply for this exclusion.

Individuals who became registered domestic partners after January 1, 2006, are entitled to the same property tax exclusions as married couples and do not need to file the special application referenced above. As with married couples, the Assessor’s Office will identify transfers between registered domestic partners by reviewing the Preliminary Change in Ownership Report (PCOR) that is typically

filed with the Recorder's Office at the same time a deed is recorded. The PCOR is not a public document; it is merely collected by the Recorder and forwarded to the Assessor together with an electronic copy of the deed.

The PCOR is reviewed by the Assessor to determine whether or not the property transfer requires reappraisal to current market value for assessment purposes. Domestic partners are urged to fully complete the PCOR. To the extent that the Assessor can identify that the transfer was between registered domestic partners, it will be excluded from reassessment.

“In light of the Supreme Court's decision yesterday, the only option available to same sex couples and seniors is to be a registered domestic partner. Going forward the Assessor's Office will continue to treat these individuals with the same respect and rights they are entitled to by the law. Moreover same sex couples married prior to passage of Proposition 8 will receive the same property tax rights as all other married couples, without exception,” said Assessor Stone